

U.S. DEPARTMENT OF COMMERCE
Bureau of Economic Analysis

**BENCHMARK SURVEY OF FOREIGN DIRECT INVESTMENT
IN THE UNITED STATES — 2002
INSTRUCTION BOOKLET FOR FORMS BE-12(LF),
BE-12(SF), BE-12 BANK, and BE-12(X)**

The Benchmark Survey of Foreign Direct Investment in the United States — 2002 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, 2003.** 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 fiscal year that ended in calendar year 2002. **Electronic filing is available for all companies. See our web site at www.bea.gov/astar for details.**

Before preparing your report, please review the information contained in this **Instruction Booklet**. When filing your report, please provide a copy of your 2002 annual financial statements as they 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 complete and return Form BE-12(X), "Claim for Exemption from Filing Form BE-12(LF), BE-12(SF), or BE-12 BANK."

The benchmark survey will provide information on an important segment of the U.S. economy. In 2000, for example, foreign-owned firms accounted for 7 percent of U.S. gross domestic product originating in private industries, 14 percent of all U.S. employment in manufacturing, and 21 percent and 30 percent, respectively, of total U.S. exports and imports of goods. The last such survey was conducted for 1997.

In designing the survey, the Bureau has sought to keep reporting burden at the minimum level 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 telephone my staff at (202) 606-5577 or contact us by e-mail at be12/15@bea.gov.

Thank you for your cooperation.

Sincerely,



J. Steven Landefeld
Director
Bureau of Economic Analysis

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I. REPORTING REQUIREMENTS

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

The publication in the **Federal Register** of the 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, or must respond electronically using BEA's Automated Survey Transmission and Retrieval (ASTAR) system. This may be accomplished by completing and submitting Form BE-12(X) within 30 days of its receipt, or by completing and submitting Form BE-12(LF), BE-12(SF), or BE-12 BANK by **May 31, 2003**, whichever is applicable.

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.

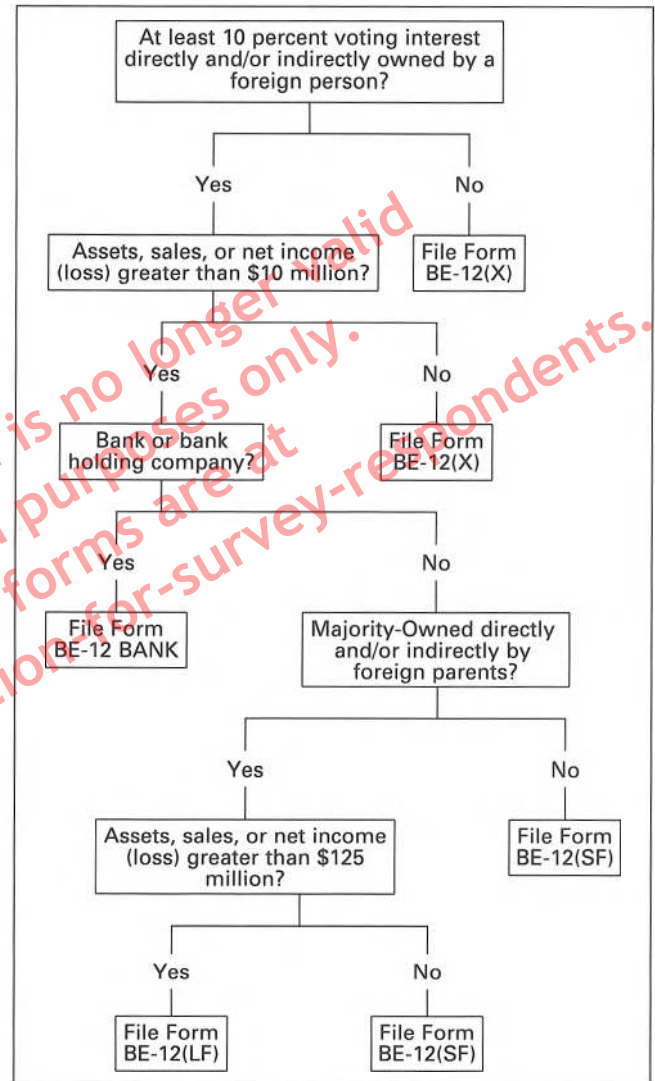
A. Who must report — A BE-12 report is required for each U.S. affiliate, i.e., for each U.S. business enterprise in which a foreign person owned or controlled, directly or indirectly, 10 percent or more of the voting securities if an incorporated U.S. business enterprise, or an equivalent interest if an unincorporated U.S. business enterprise, at the end of the business enterprise's fiscal year that ended in calendar year 2002. Small U.S. affiliates are exempt from filing a Form BE-12(LF), BE-12(SF), or BE-12 BANK. To determine if you are exempt, see I.B. on page 6 of this instruction booklet. Exempt affiliates must file Form BE-12(X).

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, and voting interest all have the same general meaning and are used interchangeably throughout these instructions and the report form.

The flowchart that follows will help you to determine which BE-12 report you are required to file. Also review the detailed reporting requirements in sections I.A., B., and C. of this instruction booklet.

Which form to file?



1. Form BE-12(LF) Benchmark Survey of Foreign Direct Investment in the United States — 2002 (Long Form)

A Form BE-12(LF) must be completed and filed by May 31, 2003, by each U.S. business enterprise that was a U.S. affiliate of a foreign person at the end of its fiscal year that ended in calendar year 2002, if:

- It is not a bank or bank holding company, **and**
- The ownership or control (both direct and indirect) by **all** foreign parents in the **voting securities** of an incorporated U.S. business enterprise (or an equivalent interest of an unincorporated U.S. business enterprise) at the end of the fiscal year that ended in calendar year 2002, **exceeded 50 percent** (i.e., the voting securities or equivalent interest were **majority-owned** by foreign parents), **and**
- On a fully consolidated, or, in the case of real estate investments, an aggregated basis, **any one** of the following three items--**Total assets** (do not net out liabilities), **or Sales or gross operating revenues**, excluding sales taxes, **or Net income** after provision for U.S. income taxes--for the U.S. affiliate (not the foreign parent's share) exceeded \$125 million (positive or negative) at the end of, or for, its fiscal year that ended in calendar year 2002. (**See Important Note, under I.A. 3. on page 6 of this instruction booklet.**)

I. REPORTING REQUIREMENTS — Continued

2. Form BE-12(SF) – Benchmark Survey of Foreign Direct Investment in the United States — 2002 (Short Form)

A Form BE-12(SF) must be completed and filed by May 31, 2003, by each U.S. business enterprise that was a U.S. affiliate of a foreign person at the end of its fiscal year that ended in calendar year 2002, if:

- a. It is not a bank or bank holding company, **and**
- b. On a fully consolidated, or, in the case of real estate investments, on an aggregated basis, **any one** of the following three items--Total assets (do not net out liabilities), **or** Sales or gross operating revenues, excluding sales taxes, **or** Net income after provision for U.S. income taxes--for the U.S. affiliate (not the foreign parent's share) exceeded \$10 million (positive or negative), at the end of, or for, its fiscal year that ended in calendar year 2002, **and** EITHER **c.** OR **d.** below is applicable:
- c. The ownership or control (both direct and indirect) by **all** foreign parents in the **voting securities** of an incorporated U.S. business enterprise (or an equivalent interest in an unincorporated U.S. business enterprise) at the end of the fiscal year that ended in calendar year 2002, was **50 percent or less** (i.e., the voting securities, or equivalent interest were **not majority-owned** by foreign parents), **or**
- d. The ownership or control (both direct and indirect) by **all** foreign parents in the **voting securities** of an incorporated U.S. business enterprise (or an equivalent interest of an unincorporated U.S. business enterprise) at the end of the fiscal year that ended in calendar year 2002, **exceeded 50 percent** (i.e., the voting securities or equivalent interest were **majority-owned** by foreign parents), **and** on a fully consolidated, or, in the case of real estate investments, on an aggregated basis, **no one** of the following three items--Total assets (do not net out liabilities), **or** Sales or gross operating revenues, excluding sales taxes, **or** Net income after provision for U.S. income taxes--for the U.S. affiliate (not the foreign parent's share) exceeded \$125 million (positive or negative) at the end of, or for, its fiscal year that ended in calendar year 2002. (**See Important Note, under I.A. 3. below.**)

3. Form BE-12 BANK Benchmark Survey of Foreign Direct Investment in the United States — 2002 (Bank Form)

A Form BE-12 BANK must be completed and filed by May 31, 2003, by each U.S. business enterprise that was a U.S. affiliate of a foreign person at the end of its fiscal year that ended in calendar year 2002, if:

- a. It is a bank or bank holding company (see II.R. on page 7 of this instruction booklet) and,
- b. For **all** operations (banking **and** non-banking) on a fully consolidated basis, **any one** of the following three items--Total assets (do not net out liabilities), **or** Sales or gross operating revenues, excluding sales taxes, **or** Net income after provision for U.S. income taxes--for the U.S. affiliate (not the foreign parent's share) exceeded \$10 million (positive or negative) at the end of, or for, its fiscal year that ended in calendar year 2002. (**See Important Note, below.**)

Important Note:

A U.S. affiliate that is NOT a bank or bank holding company but that owns a majority interest in a bank or bank holding company is **not** permitted to file a single fully consolidated report covering its nonbanking and bank, or bank holding company, activities. Instead, all nonbanking activities must be consolidated on a Form BE-12(LF) or BE-12(SF), whichever is applicable, and all bank and bank holding company activities must be consolidated on the Form BE-12 BANK. Banking activities owned by a nonbank must also be included on the nonbank's Form BE-12(LF) or BE-12(SF), using the equity method of accounting.

4. Form BE-12(X) — Benchmark Survey of Foreign Direct Investment in the United States 2002, Claim for Exemption from Filing Form 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, by

- a. Each U.S. business enterprise that was a U.S. affiliate of a foreign person at the end of its fiscal year that ended in calendar year 2002 (whether or not the U.S. affiliate, or its agent, is contacted by BEA concerning its being subject to reporting in the 2002 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 2002 benchmark survey but that is not 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 and IV.D. on page 9), is not required to file a Form BE-12(LF), BE-12(SF), or BE-12 BANK if each of the following three items--Total assets (do not net out liabilities), **and** Sales or gross operating revenues, excluding sales taxes, **and** Net income after provision for U.S. income taxes--for the U.S. affiliate (not the foreign parent's share) did not exceed \$10 million (positive or negative) at the end of, or for, its fiscal year that ended in calendar year 2002.

If a U.S. business enterprise is a U.S. affiliate but is not required to file a Form BE-12(LF), BE-12(SF), or 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 — Aggregate all real estate investments of a foreign person for the purpose of applying the reporting criteria. File a single report form to report the aggregated holdings, unless you have received permission in writing from BEA to do otherwise. Those holdings not aggregated must be reported separately. Real estate is discussed more fully in instruction IV.D. on page 9 of this instruction booklet.

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.

II. DEFINITIONS — Continued

- 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 profit making 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.
- K.1. Majority-owned U.S. affiliate** means a U.S. affiliate in which the combined direct and indirect voting interest of all foreign parents of the U.S. affiliate exceeds 50 percent.
- K.2. Minority-owned U.S. affiliate** means a U.S. affiliate in which the combined direct and indirect voting interest of all foreign parents of the U.S. affiliate is 50 percent or less.
- 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.
- 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 asset 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 2002 fiscal year** is the affiliate's financial reporting year that has an ending date in calendar year 2002.

III. GENERAL INSTRUCTIONS

- A. Fiscal year reporting period** — The BE-12 report covers the U.S. affiliate's 2002 fiscal year. The affiliate's 2002 fiscal year is defined as the affiliate's financial reporting year that has an ending date in calendar year 2002.

Special Circumstances:

- 1. "52/53 week" fiscal year** — Affiliates having a "52/53 week" fiscal year that ends within the first week of January 2003 are considered to have a 2002 fiscal year and should report December 31, 2002 as their 2002 fiscal year end.
- 2. U.S. affiliates without a financial reporting year** — If a U.S. affiliate does not have a financial reporting year, its fiscal year is deemed to be the same as calendar year 2002.
- 3. Change in fiscal year**
- a. New fiscal year ends in calendar year 2002** — A U.S. affiliate that changed the ending date of its financial reporting year, must file a 2002 BE-12 report that covers the 12 month period prior to the new fiscal year end date. For example, a U.S. affiliate that had a 2001 fiscal year end date of June 30, 2001 that changed its fiscal year end date to March 31, 2002 must file a 2002 BE-12 report covering the 12 month period from April 1, 2001 to March 31, 2002.
- b. No fiscal year ending in calendar year 2002** — If a change in fiscal year results in a U.S. affiliate not having a fiscal year that ended in calendar year 2002, the U.S. affiliate still must file a 2002 BE-12 report that covers 12 months of data. The following example illustrates the reporting requirements.

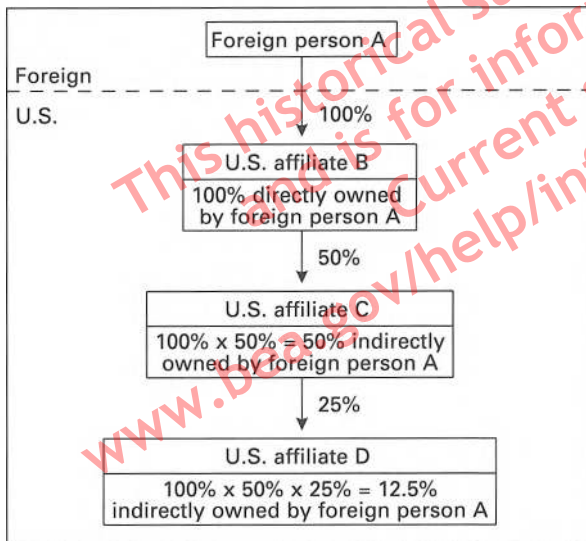
Example: U.S. affiliate B had a December 31, 2001 fiscal year end date but changed its next fiscal year end date to March 31. Instead of having a short fiscal year ending in 2002, affiliate B decides to have a 15 month fiscal year running from January 1, 2002 to March 31, 2003. Affiliate B must file a 2002 BE-12 report covering a 12 month period ending in calendar year 2002, such as the period from April 1 2001 to March 31, 2002. For 2003, assuming no further changes in the fiscal year end date occur, affiliate B must file a Form BE-15 covering the 12 month period from April 1, 2002 to March 31, 2003.

III. GENERAL INSTRUCTIONS — Continued

B. Foreign ownership interest — All direct and indirect lines of ownership held by a foreign person in a given U.S. business enterprise must be summed to determine if the enterprise is a U.S. affiliate of the foreign person for purposes of reporting.

Indirect ownership interest in a 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 multiplied by that first enterprise's direct ownership percentage in the second U.S. business enterprise multiplied by 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.

Example: In the diagram below, foreign person A owns 100% of the voting stock of U.S. affiliate B; U.S. affiliate B owns 50% of the voting stock of U.S. affiliate C; and U.S. affiliate C owns 25% of the voting stock of U.S. affiliate D. Therefore, U.S. affiliate B is 100% **directly** owned by foreign person A; U.S. affiliate C is 50% **indirectly** owned by foreign person A; and U.S. affiliate D is 12.5% **indirectly** owned by foreign person A.



If there is more than one line of ownership from the foreign parent(s), or if other members of the affiliated foreign group(s) 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 — Unless otherwise specified in the instructions, follow generally accepted U.S. accounting principles when preparing the BE-12 report. Corporations should generally use the same methods and records that are used to generate reports to stockholders except where the instructions state otherwise. Prepare reports for unincorporated U.S. business enterprises on an equivalent basis.

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

D. Changes in the reporting entity — DO NOT restate close fiscal year 2001 balances for changes in the consolidated reporting entity that occurred during fiscal year 2002. The close fiscal year 2001 balances should represent the reporting entity as it existed at the close of fiscal year 2001. This principle applies throughout the report form. For example, in Part III of the BE-12 forms,

close fiscal year 2001 intercompany account balances should be those between the foreign parent and the U.S. affiliate as they actually existed at the close of fiscal year 2001.

E. Bearer shares — Identifying the UBO as "bearer shares" is not an acceptable response. The U.S. affiliate must pursue the identification of the UBO through the managing directors of the entity that issued the bearer shares, or any other officials or intermediaries.

F. Required information not available — Make all reasonable efforts to obtain the information required for reporting. Answer every question on each form except where specifically exempt. Indicate when only partial information is available.

G. Estimates — If actual figures are not available, provide estimates and label them as such. When data items cannot be fully subdivided as required, provide totals and an estimated breakdown of the totals. Certain sections of the Form 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 24 thru 34** — 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, Item 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 on the informed judgement of persons in the responding organization, sampling techniques, prorations based on related data, etc. However, the estimating procedures used should be consistently applied on all BEA surveys.

H. Specify — When "specify" is stated for certain data items, provide the type and dollar amount of the major items included in the data provided.

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

IV. SPECIAL INSTRUCTIONS

A. Insurance companies — When there is a difference between the financial and operating data reported to stockholders, and the data reported in the annual statement to an insurance department, prepare the BE-12 report on the same basis as the annual report to the stockholders. Valuation should be according to normal commercial accounting procedures, not at the rates promulgated by the National Association of Insurance Commissioners, i.e., the BE-12 report should include assets that are not acceptable for inclusion in the annual statement to an insurance department. Such assets include: **1.** non-trusted or free account assets, and **2.** nonadmitted assets such as furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Include mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet, not in the liability section.

IV. SPECIAL INSTRUCTIONS — Continued

Item on Form BE-12(LF):

- 43 CURRENT RECEIVABLES** — Include current items such as agents' balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.
- 50 CURRENT LIABILITIES AND LONG-TERM DEBT** — Include current items such as loss liabilities, policy claims, commissions due, other current liabilities arising from the ordinary course of business, and long-term debt. Include policy reserves in "Other non-current liabilities," item 51, unless they are clearly current liabilities.
- 59 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 60, and certain gains or losses that are to be reported in item 61.
- 61 CERTAIN REALIZED AND UNREALIZED GAINS (LOSSES)** — See special instructions for item 61 on page 27 of the Form BE-12(LF).
- 64 COST OF GOODS SOLD OR SERVICES RENDERED, AND SELLING, GENERAL, AND ADMINISTRATIVE EXPENSES** — Include costs relating to sales or gross operating revenues, item 59, 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.
- 78 INVESTMENT INCOME** — Report that portion of sales or gross operating revenues, items 76 and 59, that is investment income (e.g., interest and dividends). However, report gains and (losses) on investments in accordance with the special instructions for item 61 on page 27 of the Form BE-12(LF).
- 79 SALES OF SERVICES** — Include premium income and income from actuarial, claims adjustment, and other services, if any.
- B. 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 report. Reports are required when such enterprises produce significant revenues from services provided to unaffiliated persons.
- C. 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 43, 48, 50, 239, and 240 of Form BE-12(LF) and items 37, 38, 76, and 77 of Form BE-12(SF). Receipts or payments of the same interline settlement items should be excluded from items 254 and 256 of Form BE-12(LF) and items 90 and 91 of Form BE-12(SF).
- D. 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 profit making purposes is not subject to the reporting requirements. A residence that 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 and therefore not subject to the reporting requirements.

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.

Aggregation of real estate investments — 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 instruction I.C. on page 6 of this instruction booklet). 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. In such a case, file a single Form BE-12 to report the aggregated holdings. If on an aggregated basis **any one** of the following three items--**total assets** (do not net out liabilities), **or sales or gross operating revenues**, excluding sales taxes, **or net income** after provision for U.S. income taxes--exceeds \$125 million (positive or negative), file Form BE-12(LF). If permission has been received in writing from BEA to file on a non-aggregated basis, you must report on a Form BE-12(LF) if a Form BE-12(LF) would have been required on an aggregated basis. Non-aggregated reports must be filed as a group and you must inform BEA that they are all for one owner.

In Part I, Identification of U.S. Affiliate, BEA is not seeking a legal description of the property, nor necessarily the address of the property itself. Because there may be no operating business enterprise for a real estate investment, what BEA seeks is a consistently identifiable name for the investment (i.e., the 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 for each reporting period and for the various BEA surveys.

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 apply to certain types of real estate investments, such as the employer identification number, the number of employees, and exports and imports. In such cases, mark the items "none."

Joint ventures and partnerships — 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 follows:

1. If the foreign interest in the 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 a voting interest of more than 50 percent in the U.S. affiliate is owned 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 a voting interest of 50 percent or less in the U.S. affiliate is owned by another U.S. affiliate, and no U.S. affiliate owns a voting interest of more than 50 percent, then a separate Form BE-12(LF) or BE-12(SF) must be filed by the owned affiliate. The BE-12 report form(s) of the owning affiliate(s) must show an equity investment in the owned affiliate.

IV. SPECIAL INSTRUCTIONS — Continued

Farms — 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 farm 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 "sales or gross operating revenue," and should report the non-operating expenses that he or she 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.)

E. 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 should report as outlined in the instructions for intermediaries below. For reporting purposes, the beneficiary(ies) of the trust, is (are) considered to be the owner(s) for purposes of determining the existence of direct investment, except in two cases (1) if there is, or may be, a reversionary interest, and (2) if a corporation or other organization creates a trust designating its shareholders or members as beneficiaries. In these two cases, the creator(s) of the trust is (are) deemed to be the owner(s) of the investments of the trust (or succeeding trusts where the presently existing trust 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 U.S. intermediary holds, exercises, administers, or manages a particular foreign direct investment in the United States for the beneficial owner, such intermediary is responsible for reporting the required information for, and in the name of, the U.S. affiliate. Alternatively, the U.S. intermediary can instruct the U.S. affiliate to submit the required information. Upon

so doing, the intermediary is released from further liability to report, provided it has informed BEA of the date such instructions were given and provides BEA 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. affiliate 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, BEA may require the intermediary to report them.

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.

F. 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 the next paragraph.
3. 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 to the country of citizenship 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. FILING THE BE-12

A. Due date — File a fully completed and certified Form BE-12(LF), BE-12(SF), or BE-12 BANK, including all Part III's, no later than May 31, 2003. 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. on page 6 of this instruction booklet, complete and file Form BE-12(X) within 30 days of its receipt.

B. Mailing report forms to a foreign address — BEA will accommodate foreign owners that wish to have forms sent directly to them. However, be aware that the extra time consumed in mailing to and from a foreign place may make meeting filing deadlines difficult. In such cases, you are strongly encouraged to use BEA's electronic filing option. Go to our web site at www.bea.gov/astar for details about this option. Go to www.bea.gov/bea/surveys/fdiusurv.htm to obtain forms on line.

V. FILING THE BE-12 — Continued

C. Extensions — For the efficient processing of the survey and timely dissemination of the results, it is important that your report be filed by the due date. Nevertheless, reasonable requests for extension of the filing deadline will be granted. Requests for extensions of more than 30 days MUST be in writing, should explain the basis for the request, and must be received BEFORE the due date of the report. You may telephone BEA directly with requests for extensions of 30 days or less. See V.D. below.

D. Assistance — For assistance, telephone (202) 606-5577 between 8:30 a.m. and 4:30 p.m. eastern time, FAX (202) 606-5319, or send e-mail to be12/15@bea.gov. Forms can be obtained from BEA's web site at: www.bea.gov/bea/surveys/fdiusurv.htm

E. Annual Stockholders' report or other financial statements — Business enterprises issuing annual reports to stockholders are to furnish a copy of their FY 2002 annual report or Form 10K when filing the BE-12 report.

If you do not publish an annual stockholders' report or file Form 10K, please provide any financial statements that may be prepared. Information contained in these statements is useful in reviewing your data and may reduce the need for further contact. Section 5(c) of the International Investment and Trade in Services Act, Public Law 94-472, 90 Stat. 2059, 22 U.S.C. 3101-3108, as amended, provides that this information be used for analytical and statistical purposes only and that it be held strictly confidential.

F. Number of copies — File a single original copy of each form and supplement. If you are not filing electronically, this should be the copy with the address label in Part 1, 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 V.H., below.)

G. Where to send the report — To file electronically, see our web site at www.bea.gov/astar.

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

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

Direct reports filed by private delivery service 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).

2002 BE-12 ORDER FORM

To obtain additional copies of BE-12 Forms and Instructions, go to our website (see V.D. on page 11 of this instruction booklet), telephone 202-606-5577, FAX 202-606-5319, e-mail **be12/15@bea.gov** or complete this order form.

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			

PLEASE COMPLETE BELOW

Name of U.S. Reporter

Attention:

Street Address

City, State, ZIP Code

RETURN TO

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

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

BENCHMARK SURVEY OF FOREIGN DIRECT INVESTMENT IN THE UNITED STATES — 2002 (LONG FORM)

ELECTRONIC FILING See our web site at www.bea.gov/astar for details. OR MAIL REPORTS TO U.S. Department of Commerce Bureau of Economic Analysis, BE-49(A) Washington, DC 20230 OR 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

Important

CHANGE IN REPORTING REQUIREMENTS — Starting with the 2002 BE-12, U.S. affiliates that are minority-owned by foreign parents should not file Form BE-12(LF). Most minority-owned U.S. affiliates must file Form BE-12(SF).

Read the Instruction Booklet before completing this form. Definitions of affiliate, U.S. affiliate, business enterprise, foreign parent, minority-owned, majority-owned, etc., are found on page 7 of the booklet. Insurance companies see special instructions on pages 8 and 9 of the booklet.

Additional instructions by line item are at the back of this form.

1. PLEASE REVIEW THE QUESTIONS BELOW TO DETERMINE IF YOUR U.S. BUSINESS IS REQUIRED TO FILE FORM BE-12(LF)

1a. Were at least 10 percent of the voting rights in your business directly or indirectly owned by a foreign person at the end of your 2002 fiscal year? (See 2 below for fiscal year definition)

- Yes — Go to question 1b. NOTE: Your business is hereinafter referred to as a "U.S. affiliate." No — You are not required to file Form BE-12(LF) but may be required to file Form BE-12(X); see Instruction Booklet, page 6, instruction I.A.4.

1b. Did any one of the items—Total assets, Sales or gross operating revenues, or Net income (loss)—for the U.S. affiliate (not just the foreign parent's share) exceed \$10 million at the end of, or for, its 2002 fiscal year? (Real estate companies see Instruction Booklet, page 6, instruction I.C.)

- Yes — Go to question 1c. No — You are not required to file Form BE-12(LF) but are required to file Form BE-12(X); see Instruction Booklet, page 6, instruction I.A.4.

1c. Is the U.S. affiliate a bank or bank holding company?

- Yes — You are not required to file Form BE-12(LF) but are required to file Form BE-12 BANK by May 31, 2003; see Instruction Booklet, page 6, instruction I.A.3. No — Go to question 1d.

1d. Was the U.S. affiliate majority-owned by foreign parents at the end of its 2002 fiscal year? (A U.S. affiliate is "majority-owned" if the combined direct and indirect ownership interests of all foreign parents of the U.S. affiliate exceed 50 percent.)

- Yes — Go to question 1e. No — You are not required to file Form BE-12(LF) but are required to file Form BE-12(SF) by May 31, 2003; see Instruction Booklet, page 6, instruction I.A.2.

1e. Did any one of the items—Total assets, Sales or gross operating revenues, or Net income (loss)—for the U.S. affiliate (not just the foreign parent's share) exceed \$125 million at the end of, or for, its 2002 fiscal year?

- Yes — You are required to file Form BE-12(LF) by May 31, 2003. No — You are required to file Form BE-12(SF) by May 31, 2003; see Instruction Booklet, page 6, instruction I.A.2.

2. U.S. AFFILIATE'S 2002 FISCAL YEAR — The affiliate's financial reporting year that had an ending date in calendar year 2002.

3. CONSOLIDATED REPORTING — A U.S. affiliate must file on a fully consolidated domestic U.S. basis, including in the consolidation all nonbank U.S. affiliates in which it directly or indirectly owns more than 50 percent of the outstanding voting interest. The consolidation rules are found on page 25 at the back of this form.

4. ASSISTANCE — Telephone: 202-606-5577; FAX: 202-606-5319; E-mail: be12/15@bea.gov

5. DUE DATE — A completed report on Form BE-12(LF) is due no later than May 31, 2003.

6. GENERAL NOTES

- a. Report figures such as the number of acres and the number of employees to the nearest whole unit. b. Report currency amounts 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.

BEA USE ONLY Control number

Public reporting burden for this long form is estimated to vary from 7 to 715 hours per response, with an average of 86.5 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. 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 (hereinafter "the Act") and the filing of reports is mandatory.

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 IDENTIFICATION OF U.S. AFFILIATE

1. Name and address of U.S. affiliate — If there are any changes in the name or address, make the changes directly on the label. If no label has been affixed, enter the name and address in full.

Form fields for Name of U.S. Affiliate, c/o (care of), Street or PO Box, City and State, ZIP Code, Foreign Postal Code

2. Location of U.S. affiliate — If the mailing address in item 1 is in care of someone other than the U.S. affiliate, 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.)

Form fields for Name, Street or PO Box, City and State, ZIP Code

3. Consolidated reporting by the U.S. affiliate — The consolidation rules are found on page 25 at the back of this form.

Is more than 50 percent of the voting interest in this U.S. affiliate owned by another U.S. affiliate of your foreign parent? "Voting interest" is defined in instructions 13-17 on page 27 at the back of this form.

Form fields for Yes/No, and instructions for reporting period

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

Form fields for Primary and Other EID numbers

5. REPORTING PERIOD — Reporting period instructions are found on page 25 at the back of this form.

Form fields for reporting period: This U.S. affiliate's 2002 fiscal year ended in calendar year 2002 on

6. Did the U.S. business enterprise become a U.S. affiliate during its fiscal year that ended in calendar year 2002?

Form fields for Yes/No and date of becoming affiliate

NOTE — For a U.S. business enterprise that became a U.S. affiliate during its 2002 fiscal year, leave the close FY 2001 data columns blank.

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. See additional information on page 25 at the back of this form.

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

Form fields for Name, Address, Telephone Number, FAX 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 instruction III.G. on page 8 of the Instruction Booklet, estimates may have been provided.

Form fields for Authorized official's signature, Date, Print or type name and title, Telephone number, FAX number

May we use e-mail to correspond with you to discuss questions relating to this Form BE-12(LF), including questions that may contain information about your company that you may consider confidential? (Note that electronic mail is not inherently confidential; we will treat information we receive as confidential, but your e-mail is not necessarily secure against interception by a third party.)

Form fields for Yes/No, E-mail address

Part I IDENTIFICATION OF U.S. AFFILIATE — Continued

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

- 1011 ¹ Incorporated in U.S. ¹ Real property not in 1–4 above
 Reporting rules for unincorporated affiliates are found in instruction 7 on page 26 at the back of this form. ¹ 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 U.S. partnership ¹ Other — Specify
¹ U.S. branch of a foreign person
¹ Limited Liability Company

8. U.S. affiliates fully consolidated in this report — The consolidation rules are found on page 25.

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 from the full consolidation all minority-owned U.S. business enterprises, and all foreign business enterprises owned by this U.S. affiliate.** Include such affiliates in this report on the equity basis, or cost basis if less than 20 percent owned. Except as noted in the consolidation rules on page 25, more-than-50-percent-owned U.S. affiliates must be fully consolidated in this report unless permission has been received in writing from BEA to do otherwise; those not fully consolidated must file a separate Form BE-12(LF), BE-12(SF), BE-12 BANK, or BE-12(X).

1012 ¹ **Number — If number is greater than one, complete the Supplement A.**

9. U.S. affiliates NOT fully consolidated — See instruction 9 on page 27 at the back of this form.

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, complete Supplement B.** 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), BE-12(SF), BE-12 BANK, or BE-12(X) in their own names.

10. Does this U.S. affiliate own any foreign operations?

- 1014 ¹ Yes If "Yes" — Do not consolidate foreign operations in this report; report foreign operations on an equity basis, or cost basis if less than 20 percent owned. Reporting rules for foreign operations are found in instruction 3a on page 25 at the back of this form.
¹ No

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, merged into this U.S. affiliate, or reflected as an equity investment?

- 1015 ¹ Yes If "Yes" — File a Form BE-13 to reflect each acquisition if you have not done so already. Forms can be found at: www.bea.gov/bea/surveys/fdiusurv.htm
¹ No

12. Did this U.S. affiliate sell or otherwise transfer ownership of any of its U.S. subsidiaries, operating divisions, segments, etc., during its fiscal year that ended in calendar year 2002?

- 1016 ¹ Yes
¹ No

IMPORTANT NOTE — Complete columns 3 and 4 ONLY if the percentage of direct voting interest in columns 1 and 2 DOES NOT match the direct equity interest. "Voting interest" and "equity interest" are defined in instructions 13–17 on page 27 at the back of this form.

Ownership — Enter percent of ownership, to a tenth of one percent based on voting stock and equity interest for an incorporated affiliate or an equivalent interest for an unincorporated affiliate, in this U.S. affiliate.

13. Ownership held directly by all foreign parents of this affiliate — Give name of each foreign parent (if more than 4, continue on a separate sheet.)

		REPORTING PERIOD			
		Voting interest		Equity interest	
		Close FY 2002 (1)	Close FY 2001 (2)	Close FY 2002 (3)	Close FY 2001 (4)
a.	1017	. %	. %	. %	. %
b.	1018	. %	. %	. %	. %
c.	1019	. %	. %	. %	. %
d.	1020	. %	. %	. %	. %
14. Ownership held directly by all U.S. affiliates of the foreign parents — If you put an entry in column (1) or (2), complete items 18–21 below.	1060	. %	. %	. %	. %
15. Ownership held directly by all other U.S. persons	1061	. %	. %	. %	. %
16. Ownership held directly by 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 percentage(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 voting ownership in this U.S. affiliate (For the close of each fiscal year, the sum of these percentages for all direct owners must equal item 14, columns (1) and (2).)		Name (d)	BEA USE ONLY (e)
	Close FY 2002 (b)	Close FY 2001 (c)		
18. 1063	. %	. %		3
19. 1064	. %	. %		3
20. 1065	. %	. %		3
21. 1066	. %	. %		3

Part I IDENTIFICATION OF U.S. AFFILIATE — Continued

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

Select the one activity below which best describes the major activity of the fully consolidated U.S. affiliate. For an inactive affiliate, select the activity based on its last active period; for "start-ups," select the intended activity.

- 1072 ¹ **1 Producer of goods** ¹ **5 Real estate**
¹ **2 Seller of goods you do not produce** ¹ **6 Other— Specify**
¹ **3 Producer or distributor of information**
¹ **4 Provider of services**

23. What is (are) the major product(s) and/or service(s) 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. (For example, "manufacture widgets to sell at wholesale.")

1163 ¹

Industry classification of fully consolidated U.S. affiliate (based on sales or gross operating revenues) — Enter the 4-digit International Surveys Industry (ISI) code(s) and the sales (as defined in item 59 on page 6) associated with each code. For a full explanation of each code, see the *Guide to Industry and Foreign Trade Classifications for International Surveys, 2002*. If you use fewer than ten codes, you must account for total sales in items 24 through 32. For an inactive affiliate, show the industry classification(s) based on its last active period; for "start-ups" with no sales, show the intended activity(ies).

Holding companies (ISI code 5512) must show total income as reported in item 63 on page 6. Note, 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, therefore, is often an invalid industry classification for a conglomerate.

Book publishers and Real Estate Investment Trusts (REITs) — See instructions for items 24 through 37 on page 27 at the back of this form.

Employment — Include in column (3) all employees, including part-time employees, on the payroll at the end of FY 2002, associated with each code. (For employees engaged in manufacturing activities, also see the instructions for column (4) of the state schedule located at the top of page 13). 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 the fiscal year that ended in calendar year 2002. Reporting employment (including how to report when employment is subject to unusual variations) is discussed in more detail under the instructions for items 170–227 on page 29 at the back of this form.

NOTE: For most U.S. Reporters, the employment distribution in column (3) is not proportional to the sales distribution in column (2). Therefore, do not distribute employment by industry simply by multiplying total employment by the percentage of distribution of sales.

	ISI code (1)	Sales (2)				Number of employees engaged in activities encompassed in each industry code in column (1) (3)
		Bil.	Mil.	Thous.	Dols.	
24. Enter code with largest sales	1164	2				3
25. Enter code with 2nd largest sales	1165	2				3
26. Enter code with 3rd largest sales	1166	2				3
27. Enter code with 4th largest sales	1167	2				3
28. Enter code with 5th largest sales	1168	2				3
29. Enter code with 6th largest sales	1169	2				3
30. Enter code with 7th largest sales	1170	2				3
31. Enter code with 8th largest sales	1171	2				3
32. Enter code with 9th largest sales	1176	2				3
33. Enter code with 10th largest sales	1177	2				3
34. Number of employees of administrative offices and other auxiliary units — Number of employees at corporate headquarters, central administrative, and regional offices located in the U.S. that provide administration and management or support services for the consolidated U.S. affiliate. Support services include accounting, data processing, legal, research and development and testing, and warehousing. Also include employees located at a U.S. operating unit that provide administration and management or support services to more than one U.S. operating unit. Do not include employees located at a U.S. operating unit that provide administration and management or support services for only the operating unit at which they are located. Instead, report such employees in column (3) of items 24 through 33 above on the line(s) in which column (1) shows the industry(ies) of the operating unit(s) where these employees are located.	1178					3
35. Sales and employees accounted for — <i>Sum of items 24 through 34</i>	1172	2				3
36. Sales and employees not accounted for above — <i>Item 33 must have an entry if you are to report amounts on this line.</i>	1173	2				3
37. TOTAL sales and employees — Sum of items 35 and 36, columns (2) and (3) (Total sales must equal item 59 and also item 76.) —>	1174	2				3
38. Percentage of e-commerce sales — Of the total sales reported on line 37 column 2, approximately what percentage (rounded to the nearest whole number from 0 to 100) represents e-commerce sales? E-commerce sales consist of orders placed over the Internet, or through an Extranet, an Electronic Data Interchange network, electronic mail, or some other online system. Payment may or may not be made online. DO NOT INCLUDE e-commerce sales to domestic U.S. establishments consolidated into this report. However, INCLUDE sales to foreign and domestic U.S. affiliates NOT consolidated into this report. If none enter zero.	1179		1			%
39. Number of employees covered by collective bargaining agreements — Of the total employees reported in item 37, column (3), what is the number covered by collective bargaining agreements. If none, enter zero. Employees covered by collective bargaining agreements are defined in instruction 39 on page 27 at the back of this form.	1175					1

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

INSURANCE INDUSTRY ACTIVITIES — Premiums earned and losses incurred

Insurance related activities are covered by industry codes 5242 (agencies, brokerages, and other insurance related activities), 5243 (insurance carriers, except life insurance carriers), and 5249 (life insurance carriers).

40a. Of the total sales and gross operating revenues reported on line 37, column 2, were any of the sales or revenues generated by insurance related activities?

- 1180 ¹ Yes — Answer items 40b and 40c
² No — Skip to item 41a

NOTE: Complete items 40b and 40c ONLY if item 40a is answered "Yes."

40b. Premiums earned — Calculate as premiums written during the year, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year.

1181

40c. Losses incurred — For property and casualty insurance, calculate as losses paid during the year, plus the net increase (or minus the net decrease) during the year in case reserves and in losses incurred but not reported. For life insurance, losses reflect policy claims on reinsurance assumed or ceded, or on primary insurance sold, adjusted for changes in claims due, unpaid, and in course of collection. For both types of insurance, do not include loss adjustment expenses.

1182

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

WHOLESALE AND RETAIL TRADE INDUSTRY ACTIVITIES — Goods purchased for resale without further processing

Wholesale trade industry activities include the wholesale trade of durable goods and nondurable goods. The wholesale trade of durable goods is covered by industry codes 4231 through 4239. The wholesale trade of nondurable goods is covered by industry codes 4241 through 4249.

Retail trade industry activities are covered by industry codes 4410, 4420, 4431, 4440, 4450, 4461, 4471, 4480, 4510, 4520, 4530, and 4540.

See the *Guide to Industry and Foreign Trade Classifications for International Surveys, 2002* for a detailed description of each of the wholesale and retail trade industry codes listed above.

41a. Of the total sales and gross operating revenues reported on line 37, column 2, were any of the sales or revenues generated by wholesale or retail trade activities?

- 1183 ¹ Yes — Answer items 41b and 41c
² No — Skip to item 42

NOTE: Complete items 41b and 41c ONLY if item 41a is answered "Yes."

41b. Enter the cost of goods purchased for resale without further processing during the fiscal year that ended in calendar year 2002?

1184

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

BALANCES							
Close FY 2002 (1)				Close FY 2001 (Unrestated) (2)			
Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
1				2			
\$				\$			

41c. Enter the closing balances at the end of fiscal years 2001 and 2002 of the inventory of goods purchased for resale without further processing.

1185

Remarks

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

Section A — BALANCE SHEET

NOTE — Disaggregate all asset and liability items in the detail shown; in particular show receivables and payables between the affiliate and the foreign parent(s) and foreign affiliates of the foreign parent(s) in the proper asset and liability accounts of the affiliate rather than as a net amount. Insurance companies see **Instruction Booklet**, pages 8 and 9, instruction IV.A, for special instructions.

• ASSETS

42. Cash items — Deposits in financial institutions and other cash items. *Do NOT include overdrafts as negative cash.* **Note** — Although including certificates of deposit (CDs) in CASH is permitted by generally accepted accounting principles, **exclude** from cash CDs and other deposits of the U.S. affiliate held by the foreign parent(s) or foreign affiliates of the foreign parent(s). Include them in item 43, current receivables, below. 2101

43. Current receivables — Trade accounts, trade notes, and other current receivables, net of allowances for doubtful items. Include CDs and other deposits held by the foreign parent(s) or foreign affiliates of the foreign parent(s). (See note in item 42 above.) 2102

44. Inventories — Land development companies, exclude land held for resale (include in item 45); finance and insurance companies, exclude inventories of marketable securities (include in item 45 or item 48, as appropriate). **The primary basis of inventory valuation is (Mark (X) one)** 1 2 3 4

2121 ¹ LIFO ¹ Other — Specify
¹ FIFO ³ Other — Specify
² FIFO

45. Other current assets, including land held for resale and current marketable securities. 2104

46. Equity investment in unconsolidated U.S. affiliates and all foreign operations — 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.** 2106

47. Property, plant, and equipment, net — Include 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 FAS 13, and property you own that you lease to others under operating leases. 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 in the United States whether or not carried on the affiliate's own books or records.) 2107

48. 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 46 or 47 above. — *Specify major items* 2108

49. TOTAL ASSETS — Sum of items 42 through 48 —————> 2109

• LIABILITIES

50. Current liabilities and long-term debt — Trade accounts, trade notes, other current liabilities, and long-term debt. 2111

51. 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* 2113

52. TOTAL LIABILITIES — Sum of items 50 and 51 —————> 2114

• OWNERS' EQUITY

53. Capital stock and additional paid-in capital — Common and preferred, voting and non-voting capital stock and additional paid-in capital. 2116

54. Retained earnings (deficit) 2117

55. Treasury stock 2118

56. Accumulated other comprehensive income (loss)

	Close FY 2002 (1)				Close FY 2001 (Unrestated) (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
56a. Translation adjustment component 2122	\$				\$			
56b. All other components 2128	\$				\$			
56c. Total accumulated other comprehensive income (loss) — Equals sum of 56a. and 56b. —————> 2129								

56a. Translation adjustment component 2122

56b. All other components 2128

56c. Total accumulated other comprehensive income (loss) — Equals sum of 56a. and 56b. —————> 2129

57. Other — Specify major items 2119

58. TOTAL OWNERS' EQUITY (INCORPORATED OR UNINCORPORATED U.S. AFFILIATE) — *Sum of items 53 through 57 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 53 through 57, report total owners' equity in this item. For both incorporated and unincorporated U.S. affiliates, total owners' equity must equal item 49 minus item 52.* —————> 2120

		BALANCES							
		Close FY 2002 (1)				Close FY 2001 (Unrestated) (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
1						2			
		\$				\$			
1						2			
		\$				\$			
1						2			
		\$				\$			
1						2			
		\$				\$			
1						2			
		\$				\$			
1						2			
		\$				\$			
1						2			
		\$				\$			
1						2			
		\$				\$			
1						2			
		\$				\$			
1						2			
		\$				\$			
1						2			
		\$				\$			

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

Section B — INCOME STATEMENT

Insurance companies see *Instruction Booklet*, pages 8 and 9, instruction IV.A, for special instructions.

• INCOME

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
59. Sales or gross operating revenues, excluding sales taxes — Gross sales minus returns, allowances, and discounts; or gross operating revenues. Exclude sales or consumption taxes levied directly on the consumer and excise taxes levied directly on manufacturers, wholesalers, and retailers. Include revenues generated during the year from the operations of a discontinued business segment. However, DO NOT include gains or losses on DISPOSALS of discontinued operations. Report such gains and losses on line 61 below. Item 59 must equal item 37, column 2 and also item 76.	2149	\$			
60. 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 interest income.	2150				
61. Certain realized and unrealized gains (losses) — Include gains (losses) before income tax effect (which should be included in item 65 below) resulting from: a. Sale or disposition of investment securities, and FAS 115 impairment losses. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see special instructions on page 27 at the back of this form; b. Sale or disposition of land, other property, plant and equipment, or other assets, and FAS 144 impairment losses. DO NOT include gains or losses from the sale of inventory assets in the ordinary course of trade or business. Real estate companies, see special instructions on page 27 at the back of this form; c. Goodwill impairment as defined by FAS 142; d. Restructuring. Include restructuring costs that reflect write downs or writeoffs of assets or liabilities. DO NOT include actual payments, or charges to establish reserves for future actual payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors. Instead, include actual payments, and charges to established reserves for future actual payments, on line 64 (cost of goods sold or services rendered, and selling, general, and administrative expenses); e. DISPOSALS of discontinued operations. DO NOT include income from the operations of a discontinued segment. Report such income as part of your income from operations in items 24 through 37; f. Remeasurement of the U.S. affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period; g. Extraordinary, unusual, or infrequently occurring items that are material. Include losses from accidental damage or disasters, after estimated insurance reimbursement. Include other material items, including writeups, write downs, and writeoffs of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above.	2151				
62. Other income — Nonoperating and other income not included above. — <i>Specify major items</i> ↘	2152				
63. TOTAL INCOME — <i>Sum of items 59 through 62</i> →	2153	\$			
• COSTS AND EXPENSES					
64. Cost of goods sold or services rendered, and selling, general, and administrative expenses — Operating expenses that relate to sales or gross operating revenues, item 59, 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. Also exclude goodwill impairment as defined by FAS 142. Report such impairment losses on line 61 above. For guidance on restructuring costs, see item 61d above.	2154	\$			
65. Income taxes — Provision for U.S. Federal, State, and local income taxes. <i>Exclude production royalty payments.</i>	2156				
66. Other costs and expenses not included above, including underlying minority interest in profits and losses that arise out of consolidation. — <i>Specify major items</i> ↘	2157				
67. TOTAL COSTS AND EXPENSES — <i>Sum of items 64 through 66</i> →	2158	\$			
• NET INCOME					
68. Net income (loss) after provision for U.S. Federal, State, and local income taxes — <i>Item 63 minus item 67.</i>	2159	\$			
Section C — CHANGE IN RETAINED EARNINGS — If retained earnings is not shown as a separate account, show change in total owners' equity.					
69. Balance, close FY 2001 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 — Enter amount from item 54, column (2); if retained earnings is not shown as a separate account, enter amount from item 58, column (2).	2211	\$			
70. Increase (decrease) to FY 2001 closing balance resulting from restatement due to a change in the entity or a change in accounting methods or principles. — <i>Specify reasons for change</i> ↘	2212				
71. FY 2001 closing balance as restated — <i>Item 69 plus item 70.</i>	2213	\$			
72. Net income (loss) — <i>Enter amount from item 68.</i>	2214				
73. 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				
74. Other increases (decreases) in retained earnings, including stock or liquidating dividends, or in total owners' equity if retained earnings is not shown as a separate account, including capital contributions (return of capital). — <i>Specify</i> ↘	2217				
75. FY 2002 closing balance — <i>Sum of items 71, 72, and 74 minus item 73; also must equal item 54, column (1) if retained earnings is shown as a separate account, or item 58 column (1) if retained earnings is NOT shown as a separate account.</i>	2218	\$			

This is a pre-release form for information purposes only. It is no longer valid for filing. For more information, visit www.bea.gov/help/information/forms-for-survey-respondents.

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

Section D — DISTRIBUTION OF SALES OR GROSS OPERATING REVENUES

Distribute sales or gross operating revenues among three categories — sales of goods, sales of services, and investment income. For the purposes of this distribution, "goods" are normally economic outputs that are tangible and "services" are normally economic outputs that are intangible. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify the sales as goods or services based on whichever accounts for a majority of the value. Give best estimates if actual figures are not available.

NOTE BEFORE COMPLETING THIS SECTION, PLEASE SEE THE INSTRUCTIONS FOR ITEMS 76 THROUGH 83 STARTING ON PAGE 28 AT THE BACK OF THIS FORM.

Insurance companies also see *Instruction Booklet*, pages 8 and 9, instruction IV.A., for special instructions.

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
76. TOTAL SALES OR GROSS OPERATING REVENUES, EXCLUDING SALES TAXES — Equals item 59, and also sum of items 77 through 79	2243	\$			
77. Sales of goods	2244	\$			
78. Investment income included in gross operating revenues (e.g., generated by finance and insurance subsidiaries or units)	2245	\$			
79. SALES OF SERVICES, TOTAL — Sum of items 80 through 83	2246	\$			
80. To U.S. persons	2247				
81. To foreign parent(s) and foreign affiliates of the foreign parent(s) of this U.S. affiliate	2248				
82. To foreign affiliates of this U.S. affiliate	2249				
83. To other foreign persons	2250				

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. Base compensation data on payroll records. Such data 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. **Employee compensation is defined more fully in instructions 84–86 on page 28 at the back of this form.**

		Amount for all employees (1)			
		Bil.	Mil.	Thous.	Dols.
84. Wages and salaries — Employees' gross earnings (before payroll deductions), and all direct and in-kind payments by the employer to employees	2251	\$			
85. 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.	2252				
86. TOTAL EMPLOYEE COMPENSATION — Sum of items 84 and 85	2253	\$			

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

NOTE — Entries in column (2) correspond to items in Part III and Part IV as follows: item 87, column (2) equals item 239, column (1) for all Part III's filed + item 276, column (2); item 88, column (2) equals item 240, column (1) for all Part III's filed + item 290, column (2)

CLOSE FY 2002

		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 liabilities and long-term debt — Column (1) must equal item 50, column (1).	2254	\$				\$				\$				\$			
88. Current and noncurrent receivables — Column (1) must equal item 43, column (1), and that part of item 48, column (1), that is noncurrent receivables. NOTE — Include certificates of deposit 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 42. (See Note in item 42.)	2256	\$				\$				\$				\$			
BEA USE ONLY	2259																

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 47), such items may be carried in other noncurrent assets (item 48), or in other current assets (item 45).

Include land, being leased from others under capital leases. Exclude items which the affiliate has sold on a capital lease basis. Include the capitalized value of timber, mineral, and like rights leased by the affiliate from others.

		All acres of U.S. land owned at close of FY 2002. Exclude acres of mineral rights if you do not own the land. (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. TOTAL LAND AND OTHER PROPERTY, PLANT, AND EQUIPMENT AT CLOSE OF FY 2002 — Column (2) must equal item 102, column (1) and item 170, column (5).	2354	1				2			
90. Gross book value of land owned — The portion of item 89, column (2), that is the gross book value of land owned for which acreage is reported in item 89, column (1). Include undeveloped and agricultural land, and also the value of land you own that is located under developed properties such as office buildings, apartment buildings, retail buildings, etc. If your accounting and reporting systems do not separately account for land and building components when buildings sit upon land that you own, provide your best estimate of the gross book value of the land owned.	2356					\$			

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 2001 CLOSING BALANCES TO FY 2002 CLOSING BALANCES

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
• BALANCES AT CLOSE FY 2001, BEFORE RESTATEMENT DUE TO A CHANGE IN THE ENTITY					
91.	Net book value of all land and other property, plant, and equipment, wherever carried on the balance sheet	2386	\$		
• CHANGES DURING FY 2002					
92.	Give amount by which the net book value in item 91 would be restated due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.), if the 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. Include in item 61 any gains (losses) resulting from the sale or disposition of U.S. affiliates, and from asset impairments as defined in FAS 144.	2387			
Expenditures — Expenditures cover all acquisitions by, or transfers to, the U.S. affiliate of land and other property, plant, and equipment. Exclude all changes in land and 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 2002 fiscal year; include such changes in item 92 above.					
Expenditures by the U.S. affiliate for, or transfers into the U.S. affiliate of,					
93.	Land — Report expenditures for land except land held for resale. Report land held for resale in item 96.	2388			
94.	Mineral rights, including timber — Report capitalized expenditures to acquire mineral and timber rights. Exclude capitalized expenditures for the exploration and development of natural resources. Include those amounts in 95 or 96.	2389			
95.	Plant, equipment, and property other than land and mineral rights (Exclude changes due to mergers and acquisitions. Report them in item 92.)	2390			
	<i>If it is burdensome to exclude all used plant, equipment, etc., from new, then minor used items may be included in item 95, and only major used items reported in item 96.</i>				
96.		2391			
	95. New				
	96. Used				
97.	Depreciation	2392			
98.	Depletion	2393			
99.	Net book value of sales, retirements, or transfers out of assets defined for inclusion in this section, and other decreases (increases) — Include divestitures of U.S. affiliates in item 92. Include in item 61 any gains (losses) resulting from the sale or disposition of property, plant, and equipment. — <i>Specify major items</i> ↘	2394			
• BALANCES AT CLOSE FY 2002					
100.	Net book value — <i>Sum of items 91 through 96, minus sum of items 97 through 99.</i>	2395			
101.	Accumulated depreciation and depletion	2396			
102.	Gross book value of all land and other property, plant, and equipment, wherever carried on the balance sheet — <i>Sum of items 100 and 101; must also equal item 89, column (2), and item 170, column (5).</i>	2397	\$		
• ADDENDUM					
103.	Expensed petroleum and mining exploration and development expenditures — Include expensed expenditures to acquire or lease mineral rights. Do not include expenditures made in prior years that are reclassified in the current year; such expenditures are considered to be expenditures only in the year when initially expended.	2398	\$		

Section H — INTEREST AND TAXES

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
104.	Interest income from all sources (including foreign parents and affiliates), after deduction of taxes withheld at the source. <i>Do not net against interest expense (item 105.)</i>	2400	\$		
105.	Interest expense plus interest capitalized, paid or due to all payees (including foreign parents and affiliates), before deduction of U.S. tax withheld by the affiliate. <i>Do not net against interest income (item 104).</i>	2401			
106.	Taxes (EXCLUDING 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			

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. R&D is defined more fully in instructions 107–112 on page 28 at the back of this form.					
NOTE — Items 107 through 110 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 FAS 2 measure of R&D (i.e., R&D from which the firm benefits) is the sum of items 108 and 111.					
107.	R&D performed BY the U.S. affiliate, total — <i>Sum of items 108, 109, and 110</i>	2403	\$		
108.	For own account	2405			
109.	For Federal Government (i.e., federally financed R&D)	2406			
110.	For others under contract	2407			
111.	R&D performed FOR U.S. affiliate by others on a contractual basis	2408			
112.	Research and development employees — All employees engaged in R&D, including managers, scientists, engineers, and other professional and technical employees. Research and development employees are defined in instruction 112 on page 28.	2409			
		Number (1)			
	2404	1	2	3	4
BEA USE ONLY	2410	1	2	3	4
					5

REMARKS — Please use this space for any explanation that may be essential in understanding your reported data.

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

Section J — EXPORTS AND IMPORTS OF U.S. AFFILIATE — GOODS ONLY, DO NOT INCLUDE SERVICES (software publishers see discussion below under packaged general use computer software)

IMPORTANT NOTES — This section requires the reporting of data on U.S. trade in goods of the U.S. affiliate in the fiscal year that ended in calendar year 2002. Report data on a "shipped" basis, i.e., on the basis of when, where, and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or U.S. export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the U.S. affiliate by, or charged by the U.S. affiliate to, a foreign person.

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

Amounts in this section cover all goods that physically left or entered the U.S. customs area in fiscal year 2002. Include **consigned goods** in the trade figures when shipped or received, even though they are not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned. Include **capital goods** but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or merchandise.

In-transit goods — Exclude from exports and imports the value of any in-transit goods. 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 goods 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 goods en route from one part of the United States to another part via a foreign country (such as from Alaska to Washington State via Canada).

Packaged general use computer software — Include exports and imports of packaged general use computer software. Value such exports and imports at the full transaction value, i.e., the market value of the media on which the software is recorded and the value of the information contained on the media. **Do not** include exports and imports of customized software designed to meet the needs of a specific user. This type of software is considered a service and should not be included in trade in goods.

Natural gas distribution — Include the value of natural gas that is exported or imported as trade in goods. **Do not** include as an export or import natural gas that you do not produce or sell at wholesale. The transmitting of natural gas for others via a pipeline without producing or wholesaling the natural gas is considered a service and should not be reported as trade in goods.

Additional instructions for exports and imports are on pages 28 and 29 at the back of this form.

113. 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? See the notes at the top of this page for details.

2500 1 Yes
 2 No

114. 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
 3 "Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases.

If 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.

TRADE IN GOODS OF U.S. AFFILIATE WITH ALL FOREIGN PERSONS/ENTITIES

115. TOTAL exports of U.S. affiliates to foreign persons —

a. For each column, equals sum of items 116 through 125.
 b. Column (1) equals sum of items 142 through 169, column (2).
 c. Column (2) equals sum of items 142 through 169, column (3).
 d. Column (3) plus column (4) equals sum of items 142 through 169, column (4). → 2502

EXPORTS — Shipped by U.S. affiliate to foreign persons (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 "Foreign Trade Classifications" found in Part II of the *Guide to Industry and Foreign Trade Classifications for International Surveys, 2002* for a detailed description of the product categories in items 116–125.

116. Food, live animals, beverages, and tobacco (SITC 0 and 1)	2503	1	2	3	Combine entries for columns (3) and (4).					
117. Crude materials, inedible, except fuels (SITC 2)	2504	1	2	3						
118. Mineral fuels, lubricants and related materials (SITC 3)	2505	1	2	3						
119. Chemicals and related products (SITC 5)	2506	1	2	3						
120. Industrial machinery and equipment (SITC 71–74)	2507	1	2	3						
121. Office machines and automatic data processing machines (SITC 75)	2508	1	2	3						
122. Telecommunications, sound equipment, and other electrical machinery and parts (SITC 76 and 77)	2509	1	2	3						
123. 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.* See NOTE below.	2510	1	2	3						
124. 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.* See NOTE below.	2511	1	2	3						
125. Other products (SITC 4, 6, 8, and 9) — Specify all entries greater than \$10 million	2512	1	2	3						

NOTE: * Some parts that are shipped separately are included in items 123 and 124, or items 134 and 135; 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 120 or 131); air conditioners for motor vehicles (include in item 120 or 131); tires and tubes (include in item 125 or 136); and lamps, batteries, and electrical parts for engines (include in item 122 or 133). For more complete information, see the "Foreign Trade Classifications" found in Part II of the *Guide to Industry and Foreign Trade Classifications for International Surveys, 2002*.

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 10 AND ON PAGES 28 AND 29 AT THE
 BACK OF THIS FORM BEFORE COMPLETING THESE ITEMS.**

TRADE IN GOODS OF U.S. AFFILIATE WITH ALL FOREIGN PERSONS/ENTITIES	IMPORTS — Shipped to U.S. affiliate by foreign persons (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.
126. TOTAL imports of U.S. affiliate from foreign persons —												
a. For each column, equals sum of items 127 through 136 and sum of items 137 through 140.												
b. Column (1) equals sum of items 142 through 169, column (5).												
c. Column (2) equals sum of items 142 through 169, column (6).												
d. Column (3) plus column (4) equals sum of items 142 through 169, column (7). →			2515									
BY PRODUCT — See the "Foreign Trade Classifications" found in Part II of the Guide to Industry and Foreign Trade Classifications for International Surveys, 2002 for a detailed description of the product categories in items 127–136.							Combine entries for columns (3) and (4).					
127. Food, live animals, beverages, and tobacco (SITC 0 and 1)			2516									
128. Crude materials, inedible, except fuels (SITC 2)			2517									
129. Mineral fuels, lubricants and related materials (SITC 3)			2518									
130. Chemicals and related products (SITC 5)			2519									
131. Industrial machinery and equipment (SITC 71–74)			2520									
132. Office machines and automatic data processing machines (SITC 75)			2521									
133. Telecommunications, sound equipment, and other electrical machinery and parts (SITC 76 and 77)			2522									
134. 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.* See NOTE below.			2523									
135. 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.* See NOTE below.			2524									
136. Other products (SITC 4, 6, 8, and 9) — Specify all entries greater than \$10 million			2525									
BY INTENDED USE:												
137. Capital equipment and other goods charged by U.S. affiliate to its fixed asset accounts. Item 95 and/or 96 must have an entry.			2529									
138. Goods intended for further processing, assembly, or manufacture by this affiliate before resale to others			2530									
139. Goods for resale without further processing, assembly, or manufacture by U.S. affiliate			2528									
140. Other — Specify major items ↗			2531									

Remarks

NOTE: *Some parts that are shipped separately are included in items 123 and 124, or items 134 and 135; 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 120 or 131); air conditioners for motor vehicles (include in item 120 or 131); tires and tubes (include in item 125 or 136); and lamps, batteries, and electrical parts for engines (include in item 122 or 133). For more complete information, see the "Foreign Trade Classifications" found in Part II of the *Guide to Industry and Foreign Trade Classifications for International Surveys, 2002*.

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 FOREIGN PERSONS 141. Bring forward amounts from items 115 and 126, pages 10 and 11, which, beginning with item 142, must equal item 169 plus the sum of all countries with entries.	BEA USE ONLY (1)	EXPORTS — Shipped by U.S. affiliate to foreign persons (valued f.a.s. U.S. port)			IMPORTS — Shipped to U.S. affiliate by foreign persons (valued f.a.s. foreign port)		
		TOTAL Equals item 115, column (1). (2)	To foreign parent(s) and foreign affiliates of the foreign parent(s) Equals item 115 column (2). (3)	To all other foreign persons Equals item 115, sum of columns (3) and (4). (4)	TOTAL Equals item 126, column (1). (5)	By foreign parent(s) and foreign affiliates of the foreign parent(s) Equals item 126, column (2). (6)	By all other foreign persons Equals item 126, 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.
2600		\$	\$	\$	\$	\$	\$
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. Country of ultimate destination or origin is defined in paragraph d of the instructions for items 113–169 that start on page 28 at the back of this form.							
142. Australia 2601	601						
143. Belgium and Luxembourg 2602	302						
144. Brazil 2603	202						
145. Canada 2604	100						
146. China 2605	650						
147. France 2606	307						
148. Germany 2607	308						
149. Hong Kong 2608	611						
150. Indonesia 2609	613						
151. Italy 2610	314						
152. Japan 2611	614						
153. Korea, Republic of 2612	626						
154. Malaysia 2613	617						
155. Mexico 2614	213						
156. Netherlands 2615	319						
157. Singapore 2616	625						
158. Sweden 2617	324						
159. Switzerland 2618	325						
160. Taiwan 2619	628						
161. Thailand 2620	629						
162. United Kingdom 2621	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.)							
163. 2622							
164. 2623							
165. 2624							
166. 2625							
167. 2626							
168. 2627							
169. Sum of exports to, or imports from, all countries for which exports or imports were less than \$500,000. The sum of this item plus all countries with entries must equal item 115, column (1) for exports and item 126, column (1) for imports. 2698		\$	\$	\$	\$	\$	\$

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

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

In column (3), include all employees on the payroll at the end of the fiscal year that ended in calendar year 2002, 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 the fiscal year. Reporting employment (including how to report when employment is subject to unusual variations) is discussed in more detail under the instructions for items 170–227 on page 29 at the back of this form.

In column (4), include all employees on the payrolls of operating manufacturing plants in the State. Include administrative office and other auxiliary employees located at an operating plant and serve only that plant. **Exclude** employees on the payrolls of administrative offices or other auxiliary units reported on page 3, line 34, column 3.

In column (5), include land and other property, plant, and equipment, 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. Include land and other property, plant, and equipment on capital lease from others, but exclude that on capital lease to others. Include property you own that you lease to others under operating leases.

Value land and other property, plant, and equipment at historical cost before allowances for depreciation or depletion.

In column (6), include the gross book value of commercial property you own, and commercial property you use or operate that is leased from others under a capital lease. Commercial property **includes** ALL buildings and associated land leased or rented to others under operating leases. 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 land associated with these buildings. **Include** office buildings and associated land owned by industrial companies but NOT located at industrial sites. **Exclude** furniture and equipment located at commercial property. **Exclude** property you use for agricultural, mining, manufacturing, or other industrial purposes, property you use to support these activities, such as research labs and warehouses, and office buildings located at industrial sites. Also **exclude** educational buildings, hospital and institutional buildings, and all undeveloped land.

LOCATION Location is defined on page 29 at the back of this form.	State code	Number of employees at the end of FY 2002 — Total must equal item 37, column (3).		The portion of employees in column (3) that are manufacturing employees			Gross book value (historical cost) of all land and other property, plant, and equipment wherever carried on balance sheet, FY 2002 closing balance. Must equal item 89, column (2), and item 102, column (1).			The portion of column (5) that is commercial property		
		(2)	(3)	(4)	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.		
170. TOTAL for each column must equal sum of items 171 through 227	2700	3	4	5	6	\$						
171. Alabama	2701	2 01	3	4	5		6					
172. Alaska	2702	2 02	3	4	5		6					
173. Arizona	2703	2 04	3	4	5		6					
174. Arkansas	2704	2 05	3	4	5		6					
175. California	2705	2 06	3	4	5		6					
176. Colorado	2706	2 08	3	4	5		6					
177. Connecticut	2707	2 09	3	4	5		6					
178. Delaware	2708	2 10	3	4	5		6					
179. Florida	2709	2 12	3	4	5		6					
180. Georgia	2710	2 13	3	4	5		6					
181. Hawaii	2711	2 15	3	4	5		6					
182. Idaho	2712	2 16	3	4	5		6					
183. Illinois	2713	2 17	3	4	5		6					
184. Indiana	2714	2 18	3	4	5		6					
185. Iowa	2715	2 19	3	4	5		6					
186. Kansas	2716	2 20	3	4	5		6					
187. Kentucky	2717	2 21	3	4	5		6					
188. Louisiana	2718	2 22	3	4	5		6					
189. Maine	2719	2 23	3	4	5		6					
190. Maryland	2720	2 24	3	4	5		6					
191. Massachusetts	2721	2 25	3	4	5		6					
192. Michigan	2722	2 26	3	4	5		6					
193. Minnesota	2723	2 27	3	4	5		6					
194. Mississippi	2724	2 28	3	4	5		6					
195. Missouri	2725	2 29	3	4	5		6					
196. Montana	2726	2 30	3	4	5		6					
197. Nebraska	2727	2 31	3	4	5		6					
198. Nevada	2728	2 32	3	4	5		6					
199. New Hampshire	2729	2 33	3	4	5		6					
200. New Jersey	2730	2 34	3	4	5		6					
201. New Mexico	2731	2 35	3	4	5		6					
202. New York	2732	2 36	3	4	5		6					
203. North Carolina	2733	2 37	3	4	5		6					
204. North Dakota	2734	2 38	3	4	5		6					
205. Ohio	2735	2 39	3	4	5		6					
206. Oklahoma	2736	2 40	3	4	5		6					
207. Oregon	2737	2 41	3	4	5		6					
208. Pennsylvania	2738	2 42	3	4	5		6					
209. Rhode Island	2739	2 44	3	4	5		6					
210. South Carolina	2740	2 45	3	4	5		6					
211. South Dakota	2741	2 46	3	4	5		6					
212. Tennessee	2742	2 47	3	4	5		6					
213. Texas	2743	2 48	3	4	5		6					
214. Utah	2744	2 49	3	4	5		6					
215. Vermont	2745	2 50	3	4	5		6					
216. Virginia	2746	2 51	3	4	5		6					
217. Washington	2747	2 53	3	4	5		6					
218. West Virginia	2748	2 54	3	4	5		6					
219. Wisconsin	2749	2 55	3	4	5		6					
220. Wyoming	2750	2 56	3	4	5		6					
221. District of Columbia	2751	2 11	3	4	5		6					
222. Puerto Rico	2752	2 43	3	4	5		6					
223. Virgin Islands	2753	2 52	3	4	5		6					
224. U.S. offshore oil and gas sites	2756	2 65	3	4	5		6					
225. Other U.S. areas — includes Guam, American Samoa, and all other territories and possessions not separately listed	2754	2 60	3	4	5		6					
226. Foreign — See instruction 226 on page 29 at the back of this form.	2758	2 70	3	4	5		6					
227. Other property, plant and equipment — See instruction 227 on page 29 at the back of this form.	2759	2 71			5							

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

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

File a separate Part III, to report each direct and indirect voting interest held by a foreign parent, in the affiliate, at **anytime** during the affiliate's fiscal year that ended in calendar year 2002. Use this Part III to report the foreign parent with the largest direct voting interest **at year end**.

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

Use photocopies of this 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 number shown in item 4, of this Form BE-12(LF).

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

228. Number of Part III's filed by the U.S. affiliate — If there is only one, enter "1."	3010 1 <input type="text"/>	BEA USE ONLY Control number									
229. Name of foreign parent reported in this Part III.	3011 1 <input type="text"/>										
230. For the foreign parent named in item 229, this Part III is being used to report — Mark (X) one a. <input type="checkbox"/> a direct interest in the U.S. affiliate (as reported in item 13) b. <input type="checkbox"/> an indirect interest in the U.S. affiliate (as reported in item 14)	3012 1 <input type="checkbox"/> a direct interest in the U.S. affiliate (as reported in item 13) 3013 1 <input type="checkbox"/> an indirect interest in the U.S. affiliate (as reported in item 14)										
231. If item 230a is marked — Give percent of — a. voting interest owned b. equity interest owned	<table border="1"> <thead> <tr> <th></th> <th>Close FY 2002 (1)</th> <th>Close FY 2001 (2)</th> </tr> </thead> <tbody> <tr> <td>3014</td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>3015</td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </tbody> </table>		Close FY 2002 (1)	Close FY 2001 (2)	3014	<input type="text"/>	<input type="text"/>	3015	<input type="text"/>	<input type="text"/>	"Voting interest" and "equity interest" are defined in instructions 13-17 on page 27 at the back of this form. If the U.S. affiliate is a partnership or Limited Liability Company also see instructions 7b and 7c on pages 26 and 27 at the back of this form. NOTE — Sum of item 231a, columns 1 and 2 of all Part III's must equal item 13, columns 1 and 2.
	Close FY 2002 (1)	Close FY 2001 (2)									
3014	<input type="text"/>	<input type="text"/>									
3015	<input type="text"/>	<input type="text"/>									
232. Country in which foreign parent named in item 229 — 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 232a	<table border="1"> <thead> <tr> <th colspan="2">BEA USE ONLY</th> </tr> </thead> <tbody> <tr> <td>3016</td> <td><input type="text"/></td> </tr> <tr> <td>3017</td> <td><input type="text"/></td> </tr> </tbody> </table>		BEA USE ONLY		3016	<input type="text"/>	3017	<input type="text"/>			
BEA USE ONLY											
3016	<input type="text"/>										
3017	<input type="text"/>										
233. Industry code of foreign parent named in item 229 — For a foreign parent that is a business enterprise, determine the industry code based on the primary activity of the single entity named as the foreign parent in item 229. DO NOT determine the industry code based on the foreign parent's world-wide consolidated sales. For an individual, enter code "05."	3018 1 <input type="text"/> — Secure industry code from list on page 17.										
NOTE Information regarding the ultimate beneficial owner (UBO) in items 234 through 238 is essential; failure to properly complete these items will constitute an incomplete report, which will be returned for completion. Identifying the UBO as "bearer shares" is not an acceptable response. The U.S. affiliate must pursue the identification of the UBO through the managing directors of the entity that issued the bearer shares, or any other officials or intermediaries.											
234. Is the foreign parent named in item 229 the UBO? (Foreign parent and UBO are defined in items II.L. and II.Q. on page 7 of the Instruction Booklet .)	3019 1 <input type="checkbox"/> Yes — Skip to item 238. 2 <input type="checkbox"/> No — Continue with item 235.										
235. Is the UBO an individual, or an associated group of individuals? (Associated group is defined in item II.D. on page 6 of the Instruction Booklet .)	3020 1 <input type="checkbox"/> Yes — A name need not be given in item 236, but item 237 must be completed for the individual(s). 2 <input type="checkbox"/> No — Continue with item 236.										
236. Name of UBO	3021 1 <input type="text"/>										
237. Country of UBO named in item 236, or country of the individual(s) if the answer to item 235 was "Yes."	<table border="1"> <thead> <tr> <th colspan="2">BEA USE ONLY</th> </tr> </thead> <tbody> <tr> <td>3022</td> <td><input type="text"/></td> </tr> </tbody> </table>		BEA USE ONLY		3022	<input type="text"/>					
BEA USE ONLY											
3022	<input type="text"/>										
238. Industry code of UBO — For a UBO that is a business enterprise, determine the industry code for the primary activity of the UBO based on the UBO's world-wide consolidated sales. For an individual, enter code "05."	3023 1 <input type="text"/> — Secure industry code from list on page 17.										

Remarks

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

NOTE

1. Amounts reported in sections B, C, D, and E must be for the fully consolidated U.S. affiliate. The consolidation rules are found on page 25 at the back of this form.
2. If item 230a is marked, complete all items 239 through 261. If item 230b is marked, report any direct transactions or positions between the U.S. affiliate and the foreign parent in items 239, 240, and 252 through 256. Do not duplicate data reported on other Part III's.

Section B — INTERCOMPANY BALANCES BETWEEN THE U.S. AFFILIATE AND THE FOREIGN PARENT NAMED IN ITEM 229, ACCORDING TO THE BOOKS OF THE U.S. AFFILIATE	BALANCE							
	Close FY 2002 (1)				Close FY 2001 (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
239. Liabilities owed by U.S. affiliate to foreign parent named in item 229 — current and long-term	1				2			
3056	\$				\$			
240. Receivables due to U.S. affiliate from foreign parent named in item 229 — current and long-term. Include certificates of deposit and other deposits of the U.S. affiliate (that would otherwise be included in cash on your balance sheet) held by the foreign parent. See note in item 42 on page 5.					2			
3057								

Section C — CHANGES IN EQUITY HOLDINGS IN THE U.S. AFFILIATE BY THE FOREIGN PARENT NAMED IN ITEM 229

Report transactions, during the fiscal year that ended in calendar year 2002, by the foreign parent named in item 229 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 THE TRANSACTION VALUE, i.e., the value of the consideration given or received by the foreign parent.

• TRANSACTIONS BETWEEN FOREIGN PARENT AND U.S. AFFILIATE	Amount (1)							
	Bil.	Mil.	Thous.	Dols.				
See additional instructions on page 29 at the back of this form.	1							
241. Increase in equity interest								
3065	\$							
242. Decrease in equity interest — <i>Include liquidating dividends.</i>	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 —								
243. U.S. persons other than the U.S. affiliate								
3067								
244. All foreign persons								
3068								
Sale by foreign parent of equity interest in U.S. affiliate to —	1							
245. U.S. persons other than the U.S. affiliate								
3069								
246. All foreign persons								
3070								
247. TOTAL — <i>Equals sum of items 241, 243, and 244, minus sum of items 242, 245, and 246</i>	1							
3071	\$							
• For item 247, enter the amounts by which the transaction value —	For acquisition (1)				For liquidation or sale (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
248. exceeds the value carried on the books of the U.S. affiliate	1				2			
3090	\$				\$			
249. 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, do not report any subsequent settlement of the account in the items below. Instead, reflect such settlements only as a reduction in an intercompany account (items 239 and 240).

	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																
250. Dividends — On common and preferred stock, excluding stock and liquidating dividends 3074	1				2											
• UNINCORPORATED U.S. AFFILIATE																
251. Distributed earnings 3075	1				2											
• ALL U.S. AFFILIATES																
252. Interest — Include interest on capital leases. 3076	1				2				3				4			
253. Royalties, license fees, and other fees for the use or sale of intangible property. See instructions for item 253 on page 29 at the back of this form. 3077	1				2				3				4			
254. 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	1				2				3				4			
255. Film and television tape rentals. See instructions for item 253 on page 29 at the back of this form. 3079	1				2				3				4			
256. Allocated expenses and sales of services — Must equal sum of a. through g. below. 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 62 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 59 of this form for the U.S. affiliate). Telecommunications carriers should not include payments and receipts for message telephone services. Report data for these services on Form BE-20 (Benchmark) or BE-22 (Annual) Survey of Selected Services Transactions with Unaffiliated Foreign Persons. 3083	1				2				3				4			
Allocated expenses and sales of services by type — See instructions for item 256 starting on page 29 at the back of this form.																
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 receipts from the foreign parent by the U.S. affiliate for losses covered by insurance reported in column (1). 3100	1				2				3				4			
b. Financial services 3101	1				2				3				4			
c. Transportation 3102	1				2				3				4			
d. Computer and information services 3103	1				2				3				4			
e. Management, consulting, and public relations services 3107	1				2				3				4			
f. Research, development, and testing services 3108	1				2				3				4			
g. Other services — Include 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 59 on this form for the U.S. affiliate) and allocated expenses or reimbursements for management, professional, technical, public relations, or other services that normally would be included in "other income" in the income statement of the provider of the service (item 62 on this form for the U.S. affiliate). 3105	1				2				3				4			
257. BEA USE ONLY 3106	1				2				3				4			

Section E — FOREIGN PARENT'S EQUITY IN U.S. AFFILIATE'S NET INCOME, CERTAIN REALIZED AND UNREALIZED GAINS (LOSSES), AND THE CHANGE IN ALL OTHER COMPONENTS OF ACCUMULATED OTHER COMPREHENSIVE INCOME (LOSS)

Based on the foreign parent's direct equity in the U.S. affiliate during FY 2002, enter —

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
258. 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 68. 3085	1				
259. Foreign parent's share of certain realized and unrealized gains (losses) included in net income — Enter the foreign parent's share of item 61. 3086	1				
260. 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 65 that is taxes on item 259. 3087	1				
261. Foreign parent's share of the change during fiscal year 2002 in the accumulated other comprehensive income (loss) balance (excluding the translation adjustment component) reported on line 56b (all other components) of the balance sheet. 3088	1				

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 Insurance (2002 ISI codes 5242, 5243, 5249)
- 07 Agriculture, forestry, fishing, and hunting (2002 ISI codes 1110–1140)
- 08 Mining (2002 ISI codes 2111–2127)
- 09 Construction (2002 ISI codes 2360–2380)
- 10 Transportation and warehousing (2002 ISI codes 4810–4939)
- 11 Utilities (2002 ISI codes 2211–2213)
- 12 Wholesale and retail trade (2002 ISI codes 4231–4251 and 4410–4540)
- 13 Banking, including bank holding companies (2002 ISI codes 5221 and 5229)
- 14 Holding companies, excluding bank holding companies (2002 ISI codes 5512 and 5513)
- 15 Other finance (2002 ISI codes 5223, 5224, 5231–5238, that part of 5252 that is not estates and trusts, and 5331)
- 16 Real estate (2002 ISI code 5310)
- 17 Information (2002 ISI codes 5111–5191)
- 18 Professional, scientific, and technical services (2002 ISI codes 5411–5419)
- 19 Other services (2002 ISI codes 1150, 2132, 2133, 5321, 5329, and 5611–8130)

Manufacturing, including fabricating, assembling, and processing of goods:

- 20 Food (2002 ISI codes 3111–3119)
- 21 Beverages and tobacco products (2002 ISI codes 3121 and 3122)
- 22 Pharmaceuticals and medicine (2002 ISI code 3254)
- 23 Other chemicals (2002 ISI codes 3251–3259, except 3254)
- 24 Nonmetallic mineral products (2002 ISI codes 3271–3279)
- 25 Primary and fabricated metal products (2002 ISI codes 3311–3329)
- 26 Computer and electronic products (2002 ISI codes 3341–3346)
- 27 Machinery manufacturing (2002 ISI codes 3331–3339)
- 28 Electrical equipment, appliances, and components (2002 ISI codes 3351–3359)
- 29 Motor vehicles and parts (2002 ISI codes 3361–3363)
- 30 Other transportation equipment (2002 ISI codes 3364–3369)
- 31 Other manufacturing (2002 ISI codes 3130–3231, 3261, 3262, 3370–3399)
- 32 Petroleum manufacturing, including integrated petroleum and petroleum refining without extraction (2002 ISI codes 3242–3244)

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 liabilities and payments to, and, in Section B, report receivables and receipts due from, FAFP by country.

Please continue with instructions at the top of the next page before completing items 262 through 290.

262. 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** — See additional instructions for part IV on page 30 at the back of this form. The instructions on pages 16, 29 and 30 for Part III, Section D, items 252 through 256g also apply to columns (4) through (10). However, for Part IV the instructions apply to the FAFP NOT the foreign parent.
- 2 No — SKIP the rest of Part IV

Country of foreign affiliate of foreign parent Enter amounts of \$2,000,000.00 or greater for all individual countries.	Key code	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 2002 (2)				Close FY 2001 (3)				Paid/Accrued (4)			
Section A — U.S. AFFILIATE'S LIABILITIES AND PAYMENTS TO FAFP			Liabilities of U.S. affiliate TO FAFP											
			Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
263. Canada	4101	100					3				4			
264. United Kingdom	4102	327					3				4			
265. Netherlands	4103	319					3				4			
266. Japan	4104	614					3				4			
267. Other countries — Specify	4105						3				4			
268.	4106						3				4			
269.	4107						3				4			
270.	4108						3				4			
271.	4109						3				4			
272.	4110						3				4			
273.	4111						3				4			
274.	4112						3				4			
275. Unallocated by country — Sum of amounts for each country for which each entry is less than \$2,000,000.00.	4113						3				4			
276. TOTAL — Sum of items 263 through 275 →	4149						\$				\$			
Section B — U.S. AFFILIATE'S RECEIVABLES AND RECEIPTS FROM FAFP			Receivables of U.S. affiliate FROM FAFP								Interest received/accrued (after deduction of foreign tax withheld)			
			Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
277. Canada	4150	100					3				4			
278. United Kingdom	4151	327					3				4			
279. Netherlands	4152	319					3				4			
280. Japan	4153	614					3				4			
Other countries — Specify							3				4			
281.	4154						3				4			
282.	4155						3				4			
283.	4156						3				4			
284.	4157						3				4			
285.	4158						3				4			
286.	4159						3				4			
287.	4160						3				4			
288.	4161						3				4			
289. Unallocated by country — Sum of amounts for each country for which each entry is less than \$2,000,000.00.	4162						3				4			
290. TOTAL — Sum of items 277 through 289 →	4199						\$				\$			

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

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 Employer Identification Number, shown in item 4, of this Form BE-12(LF). An item needs to be reported by country only if it is \$2,000,000.00 or greater for that country.

In column 9 enter the service number, from the chart on page 20, 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)																				
263.	4101	\$				\$				\$				\$				9	10	%
264.	4102																	9	10	%
265.	4103																	9	10	%
266.	4104																	9	10	%
267.	4105																	9	10	%
268.	4106																	9	10	%
269.	4107																	9	10	%
270.	4108																	9	10	%
271.	4109																	9	10	%
272.	4110																	9	10	%
273.	4111																	9	10	%
274.	4112																	9	10	%
275.	4113																	9	10	%
276.	4149	\$				\$				\$				\$						
Receipts or accruals, whichever occurred first, FROM FAFP (after deduction of foreign tax withheld)																				
277.	4150	\$				\$				\$				\$				9	10	%
278.	4151																	9	10	%
279.	4152																	9	10	%
280.	4153																	9	10	%
281.	4154																	9	10	%
282.	4155																	9	10	%
283.	4156																	9	10	%
284.	4157																	9	10	%
285.	4158																	9	10	%
286.	4159																	9	10	%
287.	4160																	9	10	%
288.	4161																	9	10	%
289.	4162																	9	10	%
290.	4199	\$				\$				\$				\$						

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

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 2001 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 that 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 Form 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 Form BE-12(LF)

Primary Employer Identification Number as shown in item 4, Part I of Form 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 voting 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		-		. %

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

BE-12(LF) Supplement A (2002) - 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 voting 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 historical survey form is no longer valid
 and is for information purposes only.
 Current survey forms are at
www.bea.gov/help/information-for-survey-respondents

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 2001 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 that files a Form BE-12(LF) and has a direct ownership interest in a U.S. affiliate(s) that is (are) not fully consolidated. The number of U.S. affiliates listed below must agree with item 9, Part I, of Form 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 Form BE-12(LF)

Primary Employer Identification Number as shown in item 4, Part I of Form 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) <i>Give number, street, city, State, and ZIP Code</i> (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 voting ownership interest which the fully consolidated U.S. affiliate named in item 1, Part I, of this Form BE-12(LF), holds in the U.S. affiliate named in column (2) — <i>Enter percentage to nearest tenth.</i> (6)
1 6211	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6212	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6213	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6214	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6215	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6216	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6217	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6218	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6219	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6220	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6221	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %

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

BE-12(LF) Supplement B (2002) - 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) <i>Give number, street, city, State, and ZIP Code</i> (3)	Has affiliate been notified of obligation to file? <i>Mark (X) one</i> (4)	Employer Identification Number used by U.S. affiliate named in column (2) to file income and payroll taxes (5)	Percentage of direct voting ownership interest which the fully consolidated U.S. affiliate named in item 1, Part I, of this Form 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 . %

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 and is for information purposes only.
 Current survey forms are at
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**BENCHMARK SURVEY OF FOREIGN DIRECT INVESTMENT
IN THE UNITED STATES 2002
FORM BE-12(LF)
ADDITIONAL INSTRUCTIONS**

NOTE: Instructions are cross referenced by number to the items located on pages 1 to 24 of this form.

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

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

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.

PART I — IDENTIFICATION OF U.S. AFFILIATE

3. Consolidation Rules

Consolidated reporting by the U.S. affiliate — A U.S. affiliate must file on a fully consolidated domestic U.S. basis, including in the full consolidation all nonbank U.S. business enterprises in which it directly or indirectly owns more than 50 percent of the outstanding voting interest. The fully consolidated entity is considered one U.S. affiliate.

A foreign person holding real estate investments that are reportable on the BE-12 must aggregate all such holdings. See **Instruction Booklet**, page 6, instruction I.C. and page 9, instruction IV.D. for details.

Do not prepare your Form BE-12 using the proportionate consolidation method. Except as noted in b. through e. below, consolidate all majority owned U.S. affiliates into your Form BE-12.

Unless the exceptions discussed in items a, b, c, or e below apply, any deviation from these consolidation rules must be approved in writing each year by BEA.

The following **exceptions apply to the consolidation rules.** If a U.S. affiliate is not consolidated into its U.S. parent's Form BE-12, then it **must** be listed on the Supplement B of its parent's Form BE-12 and **must** file its own Form BE-12(LF), BE-12(SF), or BE-12 BANK.

a. DO NOT CONSOLIDATE FOREIGN SUBSIDIARIES, BRANCHES, OPERATIONS OR INVESTMENTS NO MATTER WHAT THE PERCENTAGE OWNERSHIP. Report foreign holdings owned 20 percent or more (including those that are majority-owned) using the equity method of accounting. DO NOT eliminate intercompany accounts for investments reported using the equity method. You may report immaterial foreign investments using the cost method of accounting if this treatment is consistent with your normal reporting practice.

Report foreign holdings owned less than 20 percent using the cost method of accounting.

DO NOT report any foreign holdings of the U.S. affiliate on the Supplement B of the Form BE-12(LF).

b. Do not consolidate banking activities. If the nonbank U.S. affiliate reporting on Form BE-12(LF) has a direct or indirect ownership interest in a bank, bank holding company (BHC), or any other banking activity, such as a U.S. wholesale or limited purpose bank, DO NOT consolidate those banking activities into the Form BE-12(LF). Instead, report the bank, BHC, including all of its subsidiaries or units, and any other banking activities, on a Form BE-12 BANK.

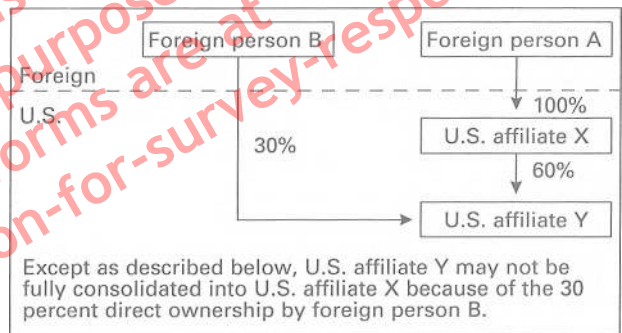
Include on Form BE-12(LF) any banking operations owned 20 percent or more (including those that are majority-owned) using the equity method of accounting. DO NOT eliminate intercompany accounts for banking operations. Report immaterial banking operations and any banking operations owned less than 20 percent using the cost method of accounting if this treatment is consistent with your normal reporting practice.

c. Special consolidation rules apply to U.S. affiliates that have an ownership interest in a U.S. limited partnership and to U.S. affiliates that are limited partnerships. See instruction 7b(2) on page 26 for details.

d. You may file a separate BE-12 report for a U.S. affiliate that is owned more than 50 percent by another U.S. affiliate if the "owned" U.S. affiliate is not normally fully consolidated because control by the "owning" U.S. affiliate is temporary. **To file separately you must request in writing and receive written permission from BEA each year.** Include such affiliates, if not consolidated, on Form BE-12(LF) using

the equity method of accounting. DO NOT eliminate intercompany accounts for such affiliates not consolidated. In accordance with FAS 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.

e. 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.)



Reflect the indirect ownership interest, even if more than 50 percent, on the balance sheet and income statement of the owning U.S. affiliate's Form BE-12(LF) on an equity basis. For example, in the situation shown in the diagram above, U.S. affiliate X must treat its 60 percent ownership interest in U.S. affiliate Y as an equity investment.

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 not held by the foreign parent either directly or indirectly must be eliminated. Thus, if in the diagram above, U.S. affiliate Y is 30 percent directly owned by Foreign person A instead of Foreign person B, then U.S. affiliate Y may be fully consolidated into U.S. affiliate X. In this example, the 10 percent minority interest that is not owned (directly or indirectly) by Foreign person A is eliminated. Include this 10 percent minority interest in the equity of affiliate Y as part of "other noncurrent liabilities"(item 51) on the balance sheet, and include the 10 percent minority interest in the profits or loss of affiliate Y as part of "other costs and expenses" (item 66) on the income statement.

5. Reporting period — The report covers the U.S. affiliate's 2002 fiscal year. The affiliate's 2002 fiscal year is defined as the affiliate's financial reporting year that has an ending date in calendar year 2002.

Special Circumstances:

a. 52/53 week fiscal year — Affiliates having a "52/53 week" fiscal year that ends within the first week of January 2003 are considered to have a 2002 fiscal year and should report December 31, 2002 as their 2002 fiscal year end.

b. U.S. affiliates without a financial reporting year — If a U.S. affiliate does not have a financial reporting year, its fiscal year is deemed to be the same as calendar year 2002.

c. Change in fiscal year

(1) New fiscal year ends in calendar year 2002 — A U.S. affiliate that changed the ending date of its financial reporting year **must file a 2002 Form BE-12 that covers the 12 month period prior to the new fiscal year end date.** The following example illustrates the reporting requirements.

Example 1. U.S. affiliate A had a June 30, 2001 fiscal year end date but changed its 2002 fiscal year end date to March 31. Affiliate A must file a 2002 Form BE-12 covering the 12 month period from April 1, 2001 to March 31, 2002.

The ending balance sheet amounts reported in column (1) of items 42 through 58 must be the correct balances as of March 31, 2002. The beginning balance sheet amounts reported in column (2) must be the **unrestated ending balances as of June 30, 2001.** To reconcile the beginning and ending retained earnings balances (or, if retained earnings is not shown as a separate account, the beginning and ending owners' equity balances) affiliate A must include an adjusting entry in item 70. To reconcile the beginning and ending net property, plant and equipment balances, affiliate A must include an adjusting entry in item 92.

PART I — IDENTIFICATION OF U.S. AFFILIATE — Continued

(2) **No fiscal year ending in calendar year 2002** — If a change in fiscal year results in a U.S. affiliate not having a fiscal year that ended in calendar 2002, the affiliate **must file a 2002 Form BE-12 that covers 12 months of data.** The following example illustrates the reporting requirements.

Example 2. U.S. affiliate B had a December 31, 2001 fiscal year end date but changed its next fiscal year end date to March 31. Instead of having a short fiscal year ending in 2002, affiliate B decides to have a 15 month fiscal year running from January 1, 2002 to March 31, 2003. Affiliate B must file a 2002 Form BE-12 covering a 12 month period ending in calendar year 2002, such as the period from April 1, 2001 to March 31, 2002.

In this example, the ending balance sheet amounts reported in column (1) of items 42 through 58 must be the correct balances as of March 31, 2002. The beginning balance sheet amounts reported in column (2) must be the **unrestated ending balances as of December 31, 2001.** To reconcile the beginning and ending retained earnings balances (or, if retained earnings is not shown as a separate account, the beginning and ending owners' equity balances) affiliate B must include an adjusting entry in item 70. To reconcile the beginning and ending net property, plant and equipment balances, affiliate B must include an adjusting entry in item 92.

For 2003, assuming no further changes in the fiscal year end date occur, affiliate B must file a Form BE-15 report covering the 12 month period from April 1, 2002 to March 31, 2003.

6. Reporting requirements for a U.S. business enterprise that became a U.S. affiliate during fiscal year 2002 —

- a. A U.S. business enterprise that was newly established in fiscal year 2002** must report data starting with the establishment date up to, and ending on, the last day of its fiscal year that ended in calendar year 2002. DO NOT estimate data for a full year of operations if the first fiscal year is less than 12 months.
- b. A U.S. business enterprise existing before fiscal year 2002 that became a U.S. affiliate in fiscal year 2002** must report data for all items for a full 12 months of operations.

7. Form of organization of U.S. affiliate — Reporting by unincorporated U.S. affiliates

a. Directly owned vs. indirectly owned

- (1) **DIRECTLY OWNED** — Each unincorporated U.S. affiliate, including a branch, that is directly owned 10 percent or more by a foreign person must file a separate Form BE-12. Do not combine two or more such directly owned U.S. affiliates on a single Form BE-12. The only exception is for U.S. affiliates that are real estate investments (see **Instruction Booklet**, page 6, instruction I.C., and page 9, instruction IV.D.).
- (2) **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. An indirectly owned unincorporated U.S. affiliate owned 50 percent or less by another U.S. affiliate must normally file a separate report.

b. Partnerships — Limited partners do not have voting rights in a partnership and therefore cannot have direct investment. The existence of direct investment in a partnership is determined by the percentage of control exercised by the general partner(s). The percentage of control exercised by a general partner may differ from its financial interest in the partnership.

(1) General Partnerships.

Determination of voting interest — "Voting interest" is defined in instructions 13–17 on page 27. The determination of the percentage of voting interest in a general partnership is based on who controls the partnership. The percentage of voting interest is not based on the percentage of ownership in the partnership's equity. The general partners are presumed to control a general partnership. Unless a clause to the contrary is contained in the partnership agreement, a general partnership is presumed to be controlled equally by each of the general partners. For example, if a general partnership has two general partners, and nothing to the contrary is stated in the partnership agreement, each general partner is presumed to have a 50 percent voting interest. If there are three general partners, each general partner is presumed to have a one-third voting interest, etc.

Managing partners — If one general partner is designated as the managing partner responsible for the day-to-day operations of the partnership, this does not necessarily transfer control of the partnership to the managing partner. If the managing partner must obtain approval for annual operating budgets, and for decisions relating to significant management issues, from the other general partners, then the managing partner does not have a 100 percent voting interest in the partnership.

(2) Limited Partnerships.

(a) **Determination of voting interest** — "Voting interest" is defined in instructions 13–17 on page 27. The determination of the percentage of voting interest in a limited partnership is based on who controls the partnership. The percentage of voting interest is not based on the percentage of ownership in the partnership's equity. In most cases, the general partner is presumed to control a limited partnership, and therefore, have a 100 percent voting interest in the limited partnership. If there is more than one general partner, the partnership is presumed to be controlled equally by each of the general partners, unless a clause to the contrary is contained in the partnership agreement. For example, if a limited partnership has two general partners, and nothing to the contrary is stated in the partnership agreement, then each general partner is presumed to have a 50 percent voting interest in the limited partnership.

Limited partners do not normally exercise any control over a limited partnership. Therefore unless a clause to the contrary is contained in the partnership agreement, limited partners are presumed to have zero voting interest in a limited partnership. If a limited partnership has one or more limited partners who are foreign persons, the foreign persons are presumed to have no voting interest and, therefore, no direct investment in the limited partnership.

Managing partners — See discussion under "General Partnerships" above.

(b) Consolidation Rules

Consolidation rules and reporting requirements when:

(i) **A U.S. affiliate is the only general partner of a U.S. limited partnership** — A U.S. affiliate who is the only general partner of a U.S. limited partnership is presumed to control the partnership (unless a clause to the contrary is contained in the partnership agreement) and must consolidate the operations of the partnership into its Form BE-12. The following example illustrates the reporting requirements.

Example 1. Corporation GP, a U.S. affiliate, is the sole general partner of Company LP, a U.S. limited partnership. GP owns 1 percent of the equity of LP. A limited partner owns the remaining 99 percent of the equity. GP is presumed to control LP and must consolidate LP into its Form BE-12. The 99 percent financial interest in the equity of LP held by the limited partner must be reflected on GP's Form BE-12 in item 51 (other noncurrent liabilities). The 99 percent financial interest in the profits or losses of LP held by the limited partner must be reflected in item 66 (other costs and expenses). In addition, LP must be listed on GP's Form BE-12, Supplement A. The Supplement A must show that GP has a 100 percent voting interest in LP.

(ii) **A U.S. affiliate that is a limited partnership has at least two general partners** — If nothing to the contrary is stated in the partnership agreement, the limited partnership is presumed to be controlled equally by each of the general partners. The limited partnership must file a separate Form BE-12. DO NOT CONSOLIDATE the operations of the limited partnership into the BE-12 report of any of the limited partners or general partners. Each general partner, if required to file a Form BE-12, must report the limited partnership using the equity method of accounting. In addition, each general partner must list the limited partnership on its Form BE-12, Supplement B. For example, if there are two general partners, the Supplement B of each general partner must show that they have a 50 percent voting interest in the limited partnership. The reporting requirements for the limited partners are illustrated in example 3 on the next page.

(iii) **A U.S. limited partnership has only one general partner and that general partner is a foreign parent** — The foreign parent is presumed to control the partnership (unless a clause to the contrary is contained in the partnership agreement). The limited partnership must file a separate Form BE-12. DO NOT CONSOLIDATE the operations of the limited partnership into another Form BE-12. The following example illustrates the reporting requirements.

Example 2. Corporation GP, located in Canada, is the sole general partner of Company LP, a limited partnership. GP owns 1 percent of the equity of LP. A limited partner owns the remaining 99 percent of the equity. GP is presumed to control LP and own 100 percent of the voting interest in LP. Since GP is located in Canada, LP must file a separate Form BE-12. LP must report GP as its foreign parent in item 13a (ownership held directly by all foreign parents) and report 100 percent voting interest in item 13a column (1) and 1 percent equity interest in item 13a column (3). LP is not required to make any adjustments to its Form BE-12 to reflect the financial interests of the limited partner.

(iv) **A U.S. affiliate is a limited partner in a U.S. limited partnership** — A U.S. affiliate that is a limited partner in a U.S. limited partnership **must not consolidate** the operations of the limited partnership into its Form BE-12 and **must not list** the limited partnership on either its Supplement A or B. The limited partner is presumed to have zero control over the limited partnership (unless a clause to the contrary is contained in the partnership agreement). The following example illustrates the reporting requirements.

Example 3: Assume the same facts as in example 2 above except that Company LP also has a 99 percent limited partnership interest in Company LP2. Since LP is just a limited partner, LP is presumed to have zero control over LP2. LP must not consolidate the operations of LP2 into its Form BE-12. Instead, LP must treat its financial interest in LP2 as an investment. LP must include its 99 percent financial interest in the equity of LP2 in item 48 (other noncurrent assets). LP must include its 99 percent financial interest in the profits or losses of LP2 in item 62 (other income). LP2 must not be listed on LP's Supplement A or B.

c. Limited Liability Companies (LLCs)

Determination of voting interest — "Voting interest" is defined in instructions 13–17 below. The determination of the percentage of voting interest in an LLC is based on who controls the LLC. The percentage of voting interest is **not** based on the percentage of ownership in the LLC's equity. LLCs are presumed to be controlled equally by each of its members (owners), unless a clause to the contrary is contained in the articles of organization or in the operating agreement. For example, if an LLC has two members, and nothing to the contrary is contained in the articles of organization or in the operating agreement, then each member is presumed to have a 50 percent voting interest in the LLC; if there are three members, then each member is presumed to have a one-third voting interest in the LLC.

Managing member — If one member is designated as the managing member responsible for the day-to-day operations of the LLC, **this does not necessarily transfer control of the LLC to the managing member.** If the managing member must obtain approval for annual operating budgets, and for decisions relating to other significant management issues from the other members, then the managing member does not have a 100 percent voting interest in the LLC.

9. U.S. affiliates NOT full consolidated — Report equity investments in U.S. business enterprises that are owned 20 percent or more (including those that are majority owned) but not fully consolidated using the equity method of accounting. DO NOT eliminate intercompany accounts for investments reported using the equity method. You may report immaterial investments using the cost method of accounting if this treatment is consistent with your normal reporting practice.

Report equity investments owned less than 20 percent using the cost method of accounting.

List all U.S. affiliates in which this U.S. affiliate has a voting interest and that are not consolidated in this Form BE-12(LF) on the Supplement B.

13 – 17 — Ownership — Voting interest and Equity interest

a. Voting interest is the percent of ownership in the voting equity of the U.S. affiliate. Voting equity consists of ownership interests that have a say in the management of the company. Examples of voting equity include capital stock that has voting rights, and a general partner's interest in a partnership. See instruction 7b(1) and 7b(2)(a) on page 26 for information about determining the voting interest for partnerships. See instruction 7c above for information about determining the voting interest for Limited Liability Companies.

b. Equity interest is the percent of ownership in the total equity (voting and nonvoting) of the U.S. affiliate. Nonvoting equity consists of ownership interests that do not have a say in the management of the company. An example of nonvoting equity is preferred stock that has no voting rights. Another example is a limited partner's interest in a limited partnership. See instruction 7b(2) on page 26 for information about limited partnerships.

Voting interest and equity interest are not always equal. For example, an owner can have a 100 percent voting interest in a U.S. affiliate but own less than 100 percent of the affiliate's total equity. This situation is illustrated in the following example.

Example: U.S. affiliate A has two classes of stock, common stock and preferred stock. There are 50 shares of common stock outstanding. Each common share is entitled to one vote and has an ownership interest in 1 percent of the total owners' equity. There are 50 shares of preferred stock outstanding. Each preferred share has an ownership interest in 1 percent of the total owners' equity but has no voting rights. Foreign parent B owns all 50 shares of the common stock. Unaffiliated U.S. investors own all 50 shares of the preferred stock. Since foreign parent B owns all of the voting stock, foreign parent B has a 100 percent voting interest in U.S. affiliate A. However, since all 50 of the nonvoting preferred shares are owned by unaffiliated U.S. investors, foreign parent B has only a 50 percent equity interest in U.S. affiliate A.

Industry classification of fully consolidated U.S. affiliate

Book Publishers — Printing books without publishing is classified in international surveys industry (ISI) code 3231 (printing and related support activities) not ISI code 5111 (newspaper, periodical, book, and directory publishers).

Real Estate Investment Trusts (REITs) — REITs must allocate their sales based on the activities of their fully consolidated domestic U.S. holdings. For example, a REIT that owns a shopping center, must classify rents generated by the shopping center in international surveys industry (ISI) code 5310 (real estate). A REIT that holds a limited partner's interest in a limited partnership and thus has no vote in the management of the partnership must classify revenues generated by that activity in ISI code 5252 (Funds, trusts and other financial vehicles). A REIT that lends money for mortgages to owners of real estate must classify revenues generated by that activity in ISI code 5224 (non-depository credit intermediation). A REIT that holds only minority voting interests in one or more properties must report revenues generated by those minority interests as "income from equity investments in unconsolidated affiliates" (item 60) and the REIT must be classified in ISI code 5512 (holding companies, except bank holding companies).

39. Number of employees covered by collective bargaining agreements — Employees are covered by collective bargaining agreements if:

- They are represented by a labor organization which is recognized as their bargaining agent,
- Their wages are determined by collective bargaining, and
- Settlements are embodied in signed, mutually binding collective bargaining agreements.

Thus, include employees covered by national unions, plant unions, or any other organization meeting these criteria.

A reasonable estimate 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.

PART II — FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE

Section B — INCOME STATEMENT

61. Certain realized and unrealized gains (losses) —

Special instructions for (1) dealers in financial instruments, finance and insurance companies, and (2) real estate companies.

(1) Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 61:

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

DO NOT include unrealized gains or losses due to changes in the valuation of financial instruments that are taken to other comprehensive income. Reflect such changes in item 56c (total accumulated other comprehensive income (loss)).

DO NOT include income from explicit fees and commissions in item 61. Include income from explicit fees and commissions as part of your income from operations on lines 24 through 37.

(2) Real estate companies — Report gains or losses from the sale, disposition, or revaluation of land, other property, plant, and equipment, or other assets as follows:

(a) Realized gains and losses

Report the gross amount of revenues earned and expenses incurred from the sale of real estate that you owned. Report the revenues earned from such sales as operating income in items 37 column 2, 59, and 76. Also report the revenues earned as sales of goods in item 77. Report all expenses incurred relating to such sales, including the net book value of the real estate sold, as costs of goods sold in item 64. Do not net the expenses against the revenues. DO NOT report any amounts in item 61.

(b) Impairment of long-lived assets

Include impairment losses, as defined by FAS 144 and recognized during the period, in item 61 (certain realized and unrealized gains (losses)).

(c) Goodwill impairment

Include goodwill impairment as defined by FAS 142 in item 61 (certain realized and unrealized gains (losses)).

(d) Unrealized gains

Include gains recognized due to the revaluation of real estate assets in item 61 (certain realized and unrealized gains (losses)).

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

Section D — DISTRIBUTION OF SALES OR GROSS OPERATING REVENUES

76 — 83

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

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

- Mass produced audio and video tapes and discs, and exposed film.
- Books NOTE: Book publishers -- Include revenues derived from publishing books (i.e., the design, editing, and marketing activities necessary for producing and distributing books) as sales of goods.
- Energy trading activities
- Magazines and periodicals sold in retail stores NOTE: Report subscription sales as sales of services on line 79.
- Packaged general use computer software
- Structures sold by businesses in real estate or construction
- Electricity, Natural gas, and Water NOTE: Revenues derived from transmitting and/or distributing these goods should, to the extent feasible, be reported as sales of services on line 79.

78. Investment income —

Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services on line 79.

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

- Advertising revenue
- Commissions and fees earned by companies engaged in finance and real estate activities
- Premiums earned by companies engaged in insurance activities. NOTE: Calculate as premiums written during the year, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year.
- Commissions earned by agents or brokers (i.e., wholesalers) who act on behalf of buyers and sellers in the wholesale distribution of goods. NOTE: Agents or brokers do not take title to the goods being sold.
- Magazines and periodicals sold through subscriptions NOTE: Report magazines and periodicals sold through retail stores, as sales of goods on line 77.
- Newspapers
- Pipeline transportation
- Software downloaded from the Internet, electronic mail, an Extranet, an Electronic Data Interchange network, or some other online system.
- Computer systems design and related services
- Electricity transmission and distribution, Natural gas distribution, and Water distribution

Section E — EMPLOYEE COMPENSATION

84 — 86

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

84. 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, profit sharing 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 expenditures for plant facilities, employee training programs, and reimbursement for business expenses.

85. Employee benefit plans are 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, include only the contributions of the employer.

Section I — TECHNOLOGY

107 — 112

Research and development — R&D includes basic and applied research in the sciences and engineering. It also includes design and development of new products and processes and enhancement of existing products and processes.

R&D includes activities carried on by persons trained, either formally or by experience, in the physical sciences such as chemistry and physics, the biological sciences such as medicine, and engineering and computer science. R&D includes these activities if the purpose is to do one or more of the following things:

- a. Pursue a planned search for **new knowledge**, whether or not the search has reference to a specific application (Basic research);
- b. Apply **existing knowledge** to problems involved in the **creation of a new product or process**, including work required to evaluate possible uses (Applied research); or
- c. Apply **existing knowledge** to problems involved in the **improvement of a present product or process**. (Development).

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

107. Research and development expenditures — Include all Research and development (R&D) performed BY the U.S. affiliate for its own account or for others, including the foreign parent and foreign affiliates of the foreign parent. Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, overhead and all other indirect costs. Exclude the cost of all R&D funded by the U.S. affiliate but performed by others. Report such R&D in item 111 (R&D performed FOR U.S. affiliate by others on a contractual basis).

112. 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).

Section J — EXPORTS AND IMPORTS OF U.S. AFFILIATE

113 — 169

U.S. trade in goods (exports and imports) — Report the data on U.S. trade in goods between U.S. affiliates and foreign persons on a "shipped" basis, not the "charged" basis. See **"IMPORTANT NOTES"** at the top of page 10 for more details. 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 foreign person in another country. If the data are on the "shipped" basis, this should be a U.S. export to an unaffiliated foreign person, not to the foreign parent, and the destination should be the country of the unaffiliated foreign person, not that of the foreign parent.

If a material difference exists between the "charged" and "shipped" basis, trade must be reported on the "shipped" basis. To do this, 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.

- a. **Definition of U.S. trade in goods** — The phrases "U.S. trade in goods," "U.S. goods exports," and "U.S. goods imports" refer to physical movements of goods between the customs area of the United States and the customs area of a foreign country. See **"IMPORTANT NOTES"** at the top of page 10 for more details.
- b. **Timing** — Only include goods actually shipped between the United States and a foreign country during FY 2002 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. affiliate in FY 2002 that were charged or consigned in FY 2003, but exclude goods shipped in FY 2001 that were charged or consigned in FY 2002.

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

- c. 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.
- d. Country of ultimate destination or origin** — 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, credit the shipment to the last country to which the shipper knows that the goods 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, credit the transactions to the country from which the goods were shipped.**
- e. 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 goods were charged or consigned. For example, if the U.S. affiliate charges goods to a foreign parent in France but ships the goods to an unaffiliated foreign person in Switzerland, record the goods as U.S. goods exports by the U.S. affiliate to the unaffiliated foreign person in Switzerland.
- NOTE: Goods shipped by an independent carrier or a freight forwarder at the expense of an entity are shipments by the entity.
- f. Valuation of exports and imports** — Value U.S. goods exports and imports f.a.s. (free alongside ship) at the port-of-exportation. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the U.S. or foreign port of exportation, including the selling price at the interior point of shipment (or cost if not sold), packaging cost, and inland freight and insurance. It excludes all subsequent costs such as loading costs, U.S. and foreign import duties, and freight and insurance from the port of exportation to the port of entry.

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

170 — 227

The Schedule of Employment and 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. Do not consolidate or include data for foreign business enterprises or operations, whether incorporated or unincorporated.

Column (3) Number of employees — Employment is the number of full-time and part-time employees on the payroll at the end of FY 2002, excluding home workers and independent sales personnel who are not employees. If employment at the end of FY 2002, or the count taken at some other time during FY 2002, was unusually high or low because of temporary factors (e.g., a strike), give the number of employees that reflects normal operations. If the business enterprise's activity involves large seasonal variations, give the average number of employees for FY 2002. If given, the average should be the average for FY 2002 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.

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. For example, an employee permanently based and carried on the payroll of a company located in California, who is on a duty assignment of one year or less in Texas at the end of the reporting period, should be shown as located in California rather than Texas.

226. Foreign — Use the category "foreign" to report fixed assets that belong to and are carried directly on the books of the consolidated domestic U.S. affiliate, but are located outside of the United States. Do not include on the foreign line employees who are on a duty assignment outside of the United States for one year or less. Include such employees in the U.S. state, territory or possession where they are normally located. In most cases do not include any employees on the foreign line. One exception is when employees located outside of the United States for more than one year are carried on the payroll of the domestic U.S. affiliate. Such employees should be reported on the foreign line. Do not include on the foreign line employees located outside of the United States for more than a year if they are carried on the payroll of a foreign company. Such employees do not belong on the Form BE-12(LF).

227. Other property, plant, and equipment — Use the category "other property, plant, and equipment" to report (1) items that frequently switch locations such as aircraft, railroad rolling stock, ships of U.S. registry, and trucks engaged in interstate transportation, (2) items such as pipelines, fiber optic cable, power lines, etc., located in more than one state, (3) satellites, and undersea cable, and (4) property leased to others, except land or buildings, under operating leases.

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

Section B — INTERCOMPANY BALANCES BETWEEN THE U.S. AFFILIATE AND THE FOREIGN PARENT NAMED IN ITEM 229, ACCORDING TO THE BOOKS OF THE U.S. AFFILIATE

239 — 240

For leases between the U.S. affiliate and the foreign parent that are capitalized, report the outstanding lease obligations, or receivables, and any related interest liabilities or receivables in items 239 or 240.

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

241. Increase in equity interest

Incorporated U.S. affiliate — Report purchases of capital stock by the foreign parent from the U.S. affiliate and other contributions by the foreign parent of equity capital not resulting in the issuance of stock to the foreign parent by the U.S. affiliate.

Unincorporated U.S. affiliate — Report the foreign parent's share of any increase in the U.S. affiliate's equity (or home office account), excluding amounts reported in items 239, 240, 258, 259, and 261.

242. Decrease in equity interest

Incorporated U.S. affiliate — Report sales of capital stock by the foreign parent to the U.S. affiliate, returns of contributed equity capital to the foreign parent not resulting in a reduction of issued stock, and distributions to the foreign parent (excluding stock or cash dividends, and payments on debt owed to the parent).

Unincorporated U.S. affiliate — Report the foreign parent's share of any decrease in the U.S. affiliate's equity (or home account), excluding amounts reported in items 239, 240, 251, 258, 259, and 261.

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

253. Royalties, license fees, and other fees for the use or sale of intangible property — **NOTE:** Companies that rent videos and discs from/to their foreign parent or that exhibit motion pictures or distribute or produce motion pictures that they provide to, or receive from, their foreign parent must report data on line 255 (film and television tape rentals) not line 253.

256. Allocated expenses and sales of services by type —

b. 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,
- Financial advisory and custody services,
- Securities lending,
- Origination fees in connection with over-the-counter derivative financial instruments, but only if the fees are separately identified in transaction documentation issued by the dealers in the instruments to the customers, and are not considered undifferentiated components of overall trading or market making gains,

All other financial services — including

- Asset pricing,
- Security exchange listing fees,
- Demand deposit fees,
- Securities rating services,
- Electronic funds transfer,
- 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.

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

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 256g "other" services),
 - 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,
 - Annuity purchases and payments to annuitants,
 - Pension fund contributions and benefits,
 - Earnings of principals from buying and selling of financial instruments,
 - Bid/ask price spreads and trading profits on dealing in foreign currencies, securities, and other financial instruments,
 - Insurance premiums and losses, and commissions on insurance,
 - Interest and dividend receipts and payments
- c. Transportation** — Payments by the U.S. affiliate to the foreign parent for carrying merchandise from foreign destinations to the United States **and between foreign destinations**; receipts by the U.S. affiliate from the foreign parent for carrying merchandise from the United States to foreign destinations and for carrying freight between foreign destinations.
- d. Computer and information services** — Report payments and receipts for:
- (1) Data entry processing (both batch and remote), and tabulation; computer systems analysis, design, and engineering; custom software and programming services (including web site design); integrated hardware/software systems; and other computer services (e.g., timesharing, maintenance, web site management, and repair).
 - (2) Business and economic data base services, including business news, stock quotation, and financial information services; medical legal, technical, demographic, bibliographic, and similar data base services; general news services, such as those purchased from a news syndicate; direct non-bulk subscriptions (including online) to newspapers and periodicals; and other information services, including reservation systems and credit reporting and authorization systems. For airline reservation systems, include booking fees from foreign carriers for the use of your reservation system, whether accessed directly or by a U.S. or foreign travel agent.

e. Management, consulting, and public relations services — Include (1) management services; (2) consulting services, except computer consulting services which belong in item 256d; and (3) public relations services.

f. Research, development, and testing services — Include commercial and noncommercial research, product development services, and testing services.

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

262 — 290

Columns (2) and (3) — Current and long-term liabilities or receivables. Include all intercompany accounts or indebtedness of the U.S. affiliate with the FAFP whether current or long-term.

For leases between the U.S. affiliate and the FAFP that are capitalized, report the outstanding lease obligations, or receivables, and any related interest liabilities or receivables in columns (2) and (3).

Column (5) — Royalties, license fees, and other fees for the use or sale of intangible property. **NOTE:** Companies that rent videos and discs, from/to a FAFP must report data in column (7) (film and television tape rentals) not column (5). Companies that exhibit motion pictures or distribute or produce motion pictures that they provide to, or get from, a FAFP must report data in column (7) (film and television tape rentals) not column (5).

Column 6 — Charges for use of tangible property. See instruction for item 254 on page 16 of this form.

Column 7 — Film and television tape rentals. See instructions for column (5) above.

Column 8 — Allocated expenses and sales of services. In addition to the instructions below for insurance services, also see the instructions for items 256b through 256g on pages 16, 29 and 30 of this form. However, for Part IV, the instructions apply to the FAFP NOT the foreign parent.

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

In items 263 through 276, column 8, report payments or accruals, whichever occurred first, by the U.S. affiliate for the purchase of primary insurance from FAFPs.

In items 277 through 290, column 8, report receipts or accruals, whichever occurred first, from FAFPs to the U.S. affiliate, for losses covered by insurance reported in items 263 through 276, column 8.

BENCHMARK SURVEY OF FOREIGN DIRECT INVESTMENT IN THE UNITED STATES — 2002 (SHORT FORM)

ELECTRONIC FILING See our web site at www.bea.gov/astar for details.

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

Important

CHANGE IN REPORTING REQUIREMENTS — Starting with the 2002 BE-12, most U.S. affiliates that are NOT majority-owned by foreign parents should file a Form BE-12(SF).

Read the **Instruction Booklet** before completing this form. Definitions of affiliate, U.S. affiliate, business enterprise, foreign parent, minority-owned, majority-owned, etc., are found on pages 6 and 7 of the booklet. **Insurance companies** see special instructions starting on page 8 of the booklet.

Additional instructions by line item are at the back of this form.

1. PLEASE REVIEW THE QUESTIONS BELOW TO DETERMINE IF YOUR U.S. BUSINESS IS REQUIRED TO FILE FORM BE-12(SF).

1a. Were at least 10 percent of the voting rights in your business directly or indirectly owned by a foreign person at the end of your 2002 fiscal year? (See 2 below for fiscal year definition)

- Yes — Go to question 1b. **NOTE: Your business is hereinafter referred to as a "U.S. affiliate."**
- No — You are not required to file Form BE-12(SF) but may be required to file Form BE-12(X); see **Instruction Booklet**, page 6, instruction I.A.4.

1b. Did any one of the items—Total assets, Sales or gross operating revenues, or Net income (loss)—for the U.S. affiliate (not just the foreign parent's share) exceed \$10 million at the end of, or for, its 2002 fiscal year? (Real estate companies see **Instruction Booklet**, page 6, instruction I.C.)

- Yes — Go to question 1c.
- No — You are not required to file Form BE-12(SF) but are required to file Form BE-12(X); see **Instruction Booklet**, page 6, instruction I.A.4.

1c. Is the U.S. affiliate a bank or bank holding company?

- Yes — You are not required to file Form BE-12(SF) but are required to file Form BE-12 BANK by May 31, 2003; see **Instruction Booklet**, page 6, instruction I.A.3.
- No — Go to question 1d.

1d. Was the U.S. affiliate majority-owned by foreign parents at the end of its 2002 fiscal year? (A U.S. affiliate is "majority-owned" if the combined direct and indirect ownership interests of all foreign parents of the U.S. affiliate exceed 50 percent.)

- Yes — Go to question 1e.
- No — You are required to file Form BE-12(SF) by May 31, 2003.

1e. Did any one of the items—Total assets, Sales or gross operating revenues, or Net income (loss)—for the U.S. affiliate (not just the foreign parent's share) exceed \$125 million at the end of, or for, its 2002 fiscal year?

- Yes — You are required to file Form BE-12(LF) by May 31, 2003; see **Instruction Booklet**, page 5, instruction I.A.1.
- No — You are required to file Form BE-12(SF) by May 31, 2003;

2. U.S. AFFILIATE'S 2002 FISCAL YEAR — The affiliate's financial reporting year that had an ending date in calendar year 2002.

3. CONSOLIDATED REPORTING — A U.S. affiliate must file on a fully consolidated domestic U.S. basis, including in the consolidation all nonbank U.S. affiliates in which it directly or indirectly owns more than 50 percent of the outstanding voting interest. The consolidation rules are found on page 15 at the back of this form.

4. ASSISTANCE — Telephone: 202-606-5577; FAX: 202-606-5319; E-mail: be12/15@bea.gov

5. DUE DATE — A completed Form BE-12(SF) is due no later than May 31, 2003.

6. ROUNDING

Report currency amounts in U.S. dollars rounded to thousands (omitting 000). **Do not enter amounts in the shaded portions of each line.**

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

Bil.	Mil.	Thous.	Dols.
	1	335	

BEA USE ONLY **Control number**

Public reporting burden for this short form is estimated to vary from 1 to 10 hours per response, with an average of 3.8 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. 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 (hereinafter "the Act") and the filing of reports is mandatory.

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 — If there are any changes in the name or address, make the changes directly on the label. If no label has been affixed, enter the name and address in full.

1002 1 Name of U.S. Affiliate

1010 1 c/o (care of)

1003 1 Street or PO Box

1004 1 City and State

1005 1 ZIP Code Foreign Postal Code

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, give the name and location of the primary U.S. headquarters of the affiliate. If the U.S. affiliate is a real estate investment 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.

1300 1 Name of U.S. Affiliate

1301 1 Street or PO Box

1302 1 City and State

1303 1 ZIP Code

3. Consolidated reporting by the U.S. affiliate — The consolidation rules are found on page 15 at the back of this form.

Is more than 50 percent of the voting interest in this U.S. affiliate owned by another U.S. affiliate of your foreign parent? "Voting interest" is defined in instruction 68a on page 19 at the back of this form.

1400 1 Yes

1 2 No

If the answer is "Yes" — Do not complete this report unless exception 3d or 3e described in the consolidation rules on page 15 applies. If these exceptions do not apply, please forward this Form BE-12 survey packet to the U.S. business enterprise owning your company more than 50 percent, and notify BEA of the action taken by filing Form BE-12(X) with item 2(c) completed.

If the answer is "No" — Complete this report in accordance with the consolidation rules on page 15.

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

1006 1 Primary 2 Other

-

5. REPORTING PERIOD — Reporting period instructions are found on page 15 at the back of this form.

This U.S. affiliate's 2002 fiscal year ended in calendar year 2002 on

Month	Day	Year
1		

Example — If the fiscal year ended on March 31, report for the 12 month period ended March 31, 2002.

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. See additional information on page 15, at the back of this form.

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 instruction III.G. on page 8 of the **Instruction Booklet**, estimates may have been provided.

Authorized official's signature Date

Print or type name and title

Telephone number FAX number

May we use e-mail to correspond with you to discuss questions relating to this Form BE-12(SF), including questions that may contain information about your company that you may consider confidential? (Note that electronic mail is not inherently confidential; we will treat information we receive as confidential, but your e-mail is not necessarily secure against interception by a third party.)

1027 1 Yes — If yes, please provide your e-mail address. →

1 2 No

E-mail address 1

1028

Part I IDENTIFICATION OF U.S. AFFILIATE — Continued

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 fiscal year that ended in calendar year 2002?

1100 ¹ Yes – On the remainder of this Form BE-12(SF), complete **ONLY** items 21 through 94, and Supplements A and B, on pages 3 through 14. **DO NOT** complete items 7 through 20 on page 2

² No – On the remainder of this Form BE-12(SF), complete **ONLY** items 7 through 20, on page 2. **DO NOT** complete items 21 through 94, or Supplements A and B on pages 3 through 14.

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.

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 or on an equivalent interest if an unincorporated affiliate, in this U.S. affiliate

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

8. **Held indirectly by ALL foreign parents of this affiliate** – The calculation of indirect ownership interest is explained in instruction 8 on page 16 at the back of this form. 1205

9. **Country of foreign parent** – If more than one foreign parent, continue on a separate sheet. To determine the country of jurisdiction for individuals, see *Instruction Booklet*, page 10, instruction IV.F. 3016

REPORTING PERIOD	
Close FY 2002 (1)	Close FY 2001 (2)
1	2
.	.
%	%
BEA USE ONLY	
1	

10. **Industry of foreign parent** – Secure code from list on page 10. If more than one foreign parent, continue on a separate sheet.

Enter code → 3018 1

NOTE – The industry code of the foreign parent is based on the primary activity of each single entity named as a foreign parent.

11. **Country of ultimate beneficial owner (UBO)** – UBO is defined in item II.Q. on page 7, of the *Instruction Booklet*. To determine the country of jurisdiction for individuals, see *Instruction Booklet*, page 10, instruction IV.F. If more than one UBO, continue on a separate sheet. 3022

BEA USE ONLY	
1	

12. **Industry of ultimate beneficial owner** – Secure code from list on page 10. If more than one UBO, continue on a separate sheet.

Enter code → 3023 1

NOTE – The UBO industry code is based on the UBO's world-wide consolidated sales. Code "14" (holding company) is normally an invalid code.

	Amount (1)				
		Bil.	Mil.	Thous.	Dols.
13a. Total assets at the close of the fiscal year that ended in calendar year 2002 – Do not net out liabilities 2109	1	\$			
13b. Total liabilities 2114	1				
14. Sales or gross operating revenues for the fiscal year that ended in calendar year 2002, excluding sales taxes – Do not give gross margin 1174	2	\$			

15a. **Major activity of fully consolidated domestic U.S. affiliate** – Briefly describe the major product(s) and/or service(s) 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. (For example, "manufacture widgets to sell at wholesale.")

1163

15b. **Industry of this affiliate** – Enter the 4-digit international surveys industry (ISI) code of the industry with the largest sales or gross operating revenues. For a full explanation of each code see the *Guide to Industry and Foreign Trade Classifications for International Surveys, 2002*. 1164

ISI Code	
1	

	Amount (1)				
		Bil.	Mil.	Thous.	Dols.
16. Net income (loss) for the fiscal year that ended in calendar year 2002, after provision for U.S. income taxes. 2159	1	\$			

17a. **Number of employees at close of FY 2002** – Reporting employment (including how to report when employment is subject to unusual variations) is discussed in instruction 17a on page 16 at the back of this form. 2700

Number	
3	

	Amount (1)				
		Bil.	Mil.	Thous.	Dols.
17b. Total employee compensation – Employee compensation is defined in instruction 17b on page 16 at the back of this form. 2253	1	\$			

18. **Gross book value (at historical cost) of all land and other property, plant, and equipment, at the close of the fiscal year that ended in calendar year 2002.** 2799

Number	
1	

19. **Number of acres of U.S. land owned. Exclude acres of mineral rights if you do not own the land.** 2354

Number	
1	

	Amount (1)				
		Bil.	Mil.	Thous.	Dols.
20. Research and development (R&D) expenditures for R&D performed by the U.S. affiliate – R&D is defined in instruction 20 on page 16 at the back of this form. 2403	1	\$			

BEA USE ONLY

1299

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 94 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 fiscal year that ended in calendar year 2002?

1008 ¹ Yes If the answer is "Yes" — Enter date U.S. business enterprise became a U.S. affiliate and see instruction 21 on page 16 at the back of this form.
¹ No

Month	Day	Year
1		

NOTE — For a U.S. business enterprise that became a U.S. affiliate during its fiscal year that ended in calendar year 2002, report the close FY 2001 data columns as zero.

22. Is the U.S. affiliate named in item 1 separately incorporated in the United States, including its territories and possessions?

1011 ¹ Yes
¹ No — Reporting rules for unincorporated affiliates are found in instruction 22 starting on page 16 at the back of this form.

23. U.S. affiliates fully consolidated in this report — The consolidation rules are found on page 15 at the back of this form.

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 from the full consolidation all minority-owned U.S. business enterprises, and all foreign business enterprises owned by this U.S. affiliate.** Include such affiliates in this report on the equity basis, or cost basis if less than 20 percent owned. Except as noted in the consolidation rules on page 15, more-than-50-percent-owned U.S. affiliates must be fully consolidated in this report unless permission has been received in writing from BEA to do otherwise; those not fully consolidated must file a separate Form BE-12(LF), BE-12(SF), BE-12 BANK, or BE-12(X).

1012 ¹ Number — If number is greater than one, complete the Supplement A.

24. U.S. affiliates NOT fully consolidated — See instruction 24 on page 17 at the back of this form.

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, complete the Supplement B. 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), BE-12(SF), BE-12 BANK, or BE-12(X) 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. "Voting interest" is defined in instruction 68a on page 19 at the back of this form.

Ownership held directly by all foreign parents of this affiliate — Give name of each foreign parent (if more than 2, continue on a separate sheet.)

REPORTING PERIOD

Close FY 2002 (1)	Close FY 2001 (2)
----------------------	----------------------

25. 1017 . % . %

26. 1018 . % . %

Ownership held directly by all U.S. affiliates of the foreign parents — Give name of each U.S. affiliate (if more than 2, continue on a separate sheet.)

27. 1063 . % . %

28. 1064 . % . %

29. Ownership held directly by 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 domestic U.S. affiliate — Briefly describe the major product(s) and/or service(s) 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. (For example, "manufacture widgets to sell at wholesale.")

¹
1163

Industry classification of fully consolidated U.S. affiliate (based on sales or gross operating revenues) — Enter the 4-digit international surveys industry (ISI) code(s) and the sales (as defined in item 36 below) 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, 2002*. For an inactive affiliate, show the industry classification(s) based on its last active period; for "start-ups" with no sales, show the intended activity(ies).

Holding companies (ISI code 5512) should show total income. Note, 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, therefore, is often an invalid industry classification for a conglomerate.

Book publishers and Real Estate Investment Trusts (REITs) — See instructions for items 31 through 36 starting on page 17 at the back of this form.

ISI code (1)	Sales (2)			
	Bil.	Mil.	Thous.	Dols.
¹	2			
1164	\$			
¹	2			
1165				
¹	2			
1166				
¹	2			
1167				
¹	2			
1173				
¹	2			
1174				

31. Enter code with largest sales 1164

32. Enter code with 2nd largest sales 1165

33. Enter code with 3rd largest sales 1166

34. Enter code with 4th largest sales 1167

35. Sales not accounted for above — Item 34 must have an entry if you are to report amounts on this line. 1173

36. TOTAL SALES — Gross sales minus returns, allowances, and discounts, or gross operating revenues. Exclude sales or consumption taxes levied directly on the consumer and excise taxes levied directly on manufacturers, wholesalers, and retailers. Include revenues generated during the year from the operations of a discontinued business segment. However, DO NOT include gains or losses on DISPOSALS of discontinued operations. — Equals sum of items 31 through 35, column (2) 1174

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

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.

37. Total assets

Balances close FY 2002 (1)			
Bil.	Mil.	Thous.	Dols.
1			
\$			

38. Total liabilities

39. Total owners' equity — Item 37 minus item 38

Section B — OTHER FINANCIAL AND OPERATING DATA

40. Net income (loss) — After provision for U.S. Federal, State, and local income taxes

41. Total employee compensation for FY 2002 — Employees' 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. Base compensation data on payroll records. The employee compensation data must cover 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 a prior period, such as those capitalized or charged to inventories in prior periods. Employee compensation is defined more fully in instruction 17b on page 16 at the back of this form.

42. Expenditures for property, plant, and equipment for FY 2002 — Include expenditures for land, mineral rights, plant, equipment, and other property, wherever carried on the balance sheet. Include the net book value of transfers in, and capitalized and expensed exploration and development expenditures. Do not include expenditures made in prior years that are reclassified in the current year. Do not net sales, other dispositions, or other charges against expenditures.

43. Research and development (R&D) expenditures for R&D performed by the U.S. affiliate — All R&D performed BY the U.S. affiliate for its own account or for others, including the foreign parent and foreign affiliates of the foreign parent. Exclude the cost of all R&D funded by the U.S. affiliate but performed by others, such as the U.S. affiliate's allocated share of R&D performed by the foreign parent or foreign affiliates of the foreign parent.

Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, overhead — whether or not allocated to others — and all other indirect costs. R&D is defined more fully in instruction 20 on page 16 at the back of this form.

U.S. Trade in Goods (exports and imports)

NOTE — Report trade in goods on a "shipped basis." The "charged basis" may be used only if there is no material difference between it and the "shipped basis." U.S. trade in goods (exports and imports) is discussed more fully in instructions 44–45 on page 18 at the back of this form.

44. TOTAL EXPORTS, INCLUDING CAPITAL GOODS — Shipped by U.S. affiliate to foreign persons (valued f.a.s. U.S. port) in the FY that ended in calendar 2002.

45. TOTAL IMPORTS, INCLUDING CAPITAL GOODS — Shipped to U.S. affiliate by foreign persons (valued f.a.s. foreign port) and received in the FY that ended in calendar year 2002.

46. Acres of land owned — Number of acres of all U.S. land owned at close of FY 2002 wherever carried on the balance sheet. Include acres of land on capital lease from others. Exclude acres of mineral rights if you do not own the land.

47a. Did the ownership (both direct and indirect) by ALL foreign parents in the voting securities (or an equivalent interest) of this U.S. affiliate EXCEED 50 percent as of the end of the U.S. affiliate's fiscal year that ended in calendar year 2002?

- 1101 1 Yes — Answer items 47b through 47e.
 1 2 No — Skip to item 48.

NOTE: Complete items 47b through 47e ONLY if item 47a is answered "Yes."

47b. Certain realized and unrealized gains (losses), before income tax effect included in item 40, net income (loss). Details of what to include on this line are found in instruction 47b on page 18 at the back of this form.

47c. Income taxes — Provision for all U.S. Federal, State, and local income taxes. Include income tax effect on amount reported in 47b above. Exclude production royalty payments.

Interest

47d. Interest income from all sources (including foreign parents and affiliates), after deduction of taxes withheld at the source. Do not net against interest expense (item 47e).

47e. Interest expense plus interest capitalized, paid or due to all payees (including foreign parents and affiliates), before deduction of U.S. tax withheld by the affiliate. Do not net against interest income (item 47d).

BEA USE ONLY

Remarks

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

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

Section C — SCHEDULE OF EMPLOYMENT AND PROPERTY, PLANT, AND EQUIPMENT, BY LOCATION.

Complete the schedule below for the five primary States, etc. 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 (5)) is largest. If column (5) is zero or insignificant, use the number of employees at the close of fiscal year 2002 (column (3)), to determine the five primary States.

In column (3), include all employees on the payroll at the end of the fiscal year that ended in calendar year 2002, 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 the fiscal year. Reporting employment (including how to report when employment is subject to unusual variations) is discussed in more detail in instruction 17a on page 16 at the back of this form.

In column (4), include all employees on the payrolls of operating manufacturing plants in the State. Include administrative office and other auxiliary employees located at an operating plant and that serve only that plant. **Exclude** all other employees on the payrolls of administrative offices or other auxiliary units. Administrative office and other auxiliary employees are defined in item 55 below.

In column (5), include land and other property, plant, and equipment 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. Include land and other property, plant, and equipment on capital lease from others, but exclude that on capital lease to others. Include property you own that you lease to others under operating leases. Value land and other property, plant, and equipment at historical cost before any allowances for depreciation or depletion.

In column (6), include the gross book value of commercial property you own, and commercial property you use or operate that is leased from others under a capital lease. Commercial property **includes** ALL buildings and associated land leased or rented to others under operating leases. 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 land associated with these buildings. **Include** office buildings and associated land owned by industrial companies NOT located at industrial sites. **Exclude** furniture and equipment located at industrial sites. **Exclude** commercial property you use for agricultural, mining, manufacturing, or other industrial purposes, property you use to support these activities, such as research labs and warehouses, and office buildings located at industrial sites. Also **exclude** educational buildings, hospital and institutional buildings, and all undeveloped land.

STATE - Enter name If applicable, enter name of U.S. territory or possession, or U.S. offshore oil and gas sites, on the lines below. Additional instructions for 48-54 are found on page 19 at the back of this form.	BEA USE ONLY (2)	Number of employees at close FY 2002 (3)		The portion of employees in column (3) that are manufacturing employees (4)		Gross book value (historical cost) of all land and other property, plant, and equipment wherever carried on balance sheet, FY 2002 closing balance. (5)			The portion of column (5) that is commercial property (6)		
		Number	Number	Number	Number	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.
48.	2	3		4		5			6		
49.	2	3		4		5			6		
50.	2	3		4		5			6		
51.	2	3		4		5			6		
52.	2	3		4		5			6		
53. Employment and property, plant, and equipment not accounted for above — Items 48 through 52 all must have entries if you are to report amounts on this line. 2760		3		4		5			6		
54. TOTAL — Sum of items 48 through 53 2700	2	3		4		5			6		

55. Number of employees included in line 54 column 3 that are on the payrolls of administrative offices or other auxiliary units – Include employees at corporate headquarters, central administrative, and regional offices located in the U.S. that provide administration and management or support services for the consolidated U.S. affiliate. Support services include accounting, data processing, legal, research and development and testing, and warehousing. Also include employees located at a U.S. operating unit that provide administration and management or support services to more than one U.S. operating unit. Do not include employees located at a U.S. operating unit that provide administration and management or support services for only the operating unit at which they are located.

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56. Is any data reported in line 53 columns (3) through (6)?

2761 ¹ Yes – Go to 57.
¹ No – Skip to Part III on page 7.

57. Is item 47a on page 4 answered "Yes?"

2762 ¹ Yes – Skip to Part III on page 7.
¹ No – Go to page 6, complete the Supplemental Schedule of Employment and Property, Plant and Equipment, By Location, then **continue with Part III on page 7.**

Remarks

SUPPLEMENTAL SCHEDULE OF EMPLOYMENT AND PROPERTY, PLANT, AND EQUIPMENT, BY LOCATION

NOTE: Complete this supplemental schedule ONLY if item 57 is answered "No."

If item 57 is answered "No," complete the supplemental schedule below to allocate the amounts reported on page 5, item 53 columns (3) through (6) to the next five primary states, etc. (i.e., states etc. not already reported on lines 48 through 52) in which the U.S. affiliate has reportable data. If the U.S. affiliate has activities in more than five additional states, report those next five primary states for which the gross book value of all land and other property, plant and equipment (column (5)) is largest. If column (5) is zero or insignificant, use the number of employees at the close of fiscal year 2002 (column (3)), to determine the next five primary states.

STATE – Enter name If applicable, enter name of U.S. territory or possession, or U.S. offshore oil and gas sites, on the lines below. Additional instructions for 58–64 are found on page 19 at the back of this form. (1)	BEA USE ONLY (2)	Number of employees at the end of FY 2002 (3)	The portion of employees in column (3) that are manufacturing employees (4)	Gross book value (historical cost) of all land and other property, plant and equipment wherever carried on balance sheet, FY 2002 closing balance (5)			The portion of column (5) that is commercial property (6)		
		Number	Number	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.
58. Enter amounts from item 53 columns (3) through (6). Each column must equal the amount reported in item 53 for the same column, and also the sum of items 59 through 64. 2763		3	4	5			6		
59.	2	3	4	5			6		
60.	2	3	4	5			6		
61.	2	3	4	5			6		
62.	2	3	4	5			6		
63.	2	3	4	5			6		
64. Employment and property, plant, and equipment still not accounted for above in items 59 through 63 — Items 59 through 63 all must have entries if you are to report amounts on this line. 2764		3	4	5			6		

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)

File a separate Part III to report each direct and indirect voting interest held by a foreign parent, in the affiliate, at **anytime** during the affiliate's fiscal year that ended in calendar year 2002. Use this Part III to report the foreign parent with the largest direct voting interest **at year-end**.

If a foreign parent held **both** a direct and an indirect interest, in the affiliate, file a separate Part III to report each voting interest.

Use photocopies of this 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 number shown in item 4, of this Form BE-12(SF).

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

65. Number of Part III's filed by the U.S. affiliate — If there is only one, enter "1."	3010	<input type="text" value="1"/>	BEA USE ONLY Control number	<input type="text" value=""/>
66. Name of foreign parent reported in this Part III.	3011	<input type="text" value=""/>		
67. For the foreign parent named in item 66, this Part III is being used to report — Mark (X) one				
a.	3012	<input type="checkbox"/> a direct interest in the U.S. affiliate (as reported in items 25 and 26)		
b.	3013	<input type="checkbox"/> an indirect interest in the U.S. affiliate (as reported in items 27 and 28)		
68. If item 67a is marked — Give percent of —				
		Close FY 2002 (1)	Close FY 2001 (2)	"Voting interest" and "equity interest" are defined in instruction 68 on page 19 at the back of this form. If the U.S. affiliate is a partnership, or Limited Liability Company, also see instructions 22b and 22c on pages 16 and 17 at the back of this form. NOTE — Sum of item 68a of all Part III's must equal the sum of items 25 and 26.
a. voting interest owned	3014	<input type="text" value=""/>	<input type="text" value=""/>	
b. equity interest owned	3015	<input type="text" value=""/>	<input type="text" value=""/>	
		%	%	
69. Country in which foreign parent named in item 66 —				BEA USE ONLY
a. is incorporated or organized, if a business enterprise, or is a resident, if an individual				3016 <input type="text" value=""/>
b. is located, if a business enterprise and the country is different from that in item 69a				3017 <input type="text" value=""/>
70. Industry code of foreign parent named in item 66 — For a foreign parent that is a business enterprise, determine the industry code based on the primary activity of the single entity named as the foreign parent in item 66. DO NOT determine the industry code based on the foreign parent's world-wide consolidated sales. For an individual, enter code "05."	3018	<input type="text" value=""/>		— Secure industry code from list on page 10.

NOTE Information regarding the ultimate beneficial owner (UBO) in items 71 through 75 is essential; failure to complete these items will constitute an incomplete report, which will be returned for completion. Identifying the UBO as "bearer shares" is not an acceptable response. The U.S. affiliate must pursue the identification of the UBO through the managing directors of the entity that issued the bearer shares, or any other officials or intermediaries.

71. Is the foreign parent named in item 66 the UBO? (Foreign parent and UBO are defined in items III. and II.C. on page 7 of the Instruction Booklet.)	3019	<input type="checkbox"/> 1 Yes — SKIP to item 75. <input type="checkbox"/> 2 No — Continue with item 72.		
72. Is the UBO an individual, or an associated group of individuals? (Associated group is defined in item II.D. on page 6 of the Instruction Booklet.)	3020	<input type="checkbox"/> 1 Yes — A name need not be given in item 73, but item 74 must be completed for the individual(s). <input type="checkbox"/> 2 No — Continue with item 73.		
73. Name of UBO	3021	<input type="text" value=""/>		
74. Country of UBO named in item 73, or country of the individual(s) if the answer to item 72 was "Yes."				BEA USE ONLY 3022 <input type="text" value=""/>
75. Industry code of UBO — For a UBO that is a business enterprise, determine the industry code for the primary activity of the UBO based on the UBO's world-wide consolidated sales. For an individual, enter code "05."	3023	<input type="text" value=""/>		— Secure industry code from list on page 10.

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

NOTE 1. Data reported in Sections B, C, D, and E must be for the fully consolidated U.S. affiliate. The consolidation rules are found on page 15 at the back of this form.
 2. If item 67a is marked, complete all items 76 through 94. If item 67b is marked, report any direct transactions or positions between the U.S. affiliate and the foreign parent or FAFP in items 76, 77, and 88 through 92. Do not duplicate data reported on other Part III's.

Section B — INVESTMENT BETWEEN U.S. AFFILIATE AND FOREIGN PARENT NAMED IN ITEM 66, AND BETWEEN U.S. AFFILIATE AND FAFP	CLOSING BALANCE							
	FY 2002 (1)				FY 2001 (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
76. Liabilities owed by U.S. affiliate to foreign parent named in item 66 and to FAFP — current and long-term.	1				2			
3056 \$				\$				
77. Receivables due to U.S. affiliate from foreign parent named in item 66 and from FAFP — Current and long-term. Include certificates of deposit and other deposits of the U.S. affiliate (that would otherwise be included in cash on your balance sheet) held by the foreign parent and FAFP.	1				2			
3057								
• OWNERS' EQUITY ITEMS — Foreign parent's equity in —								
78. Capital stock and additional paid-in capital — Common and preferred, voting and non-voting capital stock and additional paid-in capital.	1				2			
3058								
79. Retained earnings (deficit)	1				2			
3060								
80. Other, including accumulated other comprehensive income and treasury stock — Specify major items	1				2			
3062								
• FOREIGN PARENT'S SHARE OF TOTAL OWNERS' EQUITY OF INCORPORATED OR UNINCORPORATED U.S. AFFILIATE —								
81. Sum of items 78 through 80 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 78 through 80, report foreign parent's share of total owners' equity reported in item 39.	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 66	Amount (1)							
	For acquisition (1)				For liquidation or sale (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
82. Increase by foreign parent of equity interest in U.S. affiliate	1				2			
3065 \$				\$				
83. Decrease by foreign parent of equity interest in U.S. affiliate — Include liquidating dividends.	1				2			
3066								
84. TOTAL — Equals item 82 minus item 83	1				2			
3071 \$								
• For item 84, enter the amounts by which the transaction value —								
85. exceeds the value carried on the books of the U.S. affiliate	1				2			
3090 \$				\$				\$
86. 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 AND BETWEEN U.S. AFFILIATE AND FOREIGN AFFILIATES OF THE FOREIGN PARENT (FAFP) — 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 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, do not report any subsequent settlement of the account in the items below. Reflect such settlements only as reductions in an intercompany account (items 76 and 77).

Net payments or credits by U.S. affiliate to foreign parent and FAFP (after deduction of U.S. tax withheld)				Net receipts by or credits to U.S. affiliate from foreign parent and FAFP (after deduction of foreign tax withheld)			
(1)				(2)			
Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.

87. 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.

88. Interest — Include interest on capital leases.

89. Royalties, license fees, and other fees for the use or sale of intangible property. See instruction for item 89 on page 19 at the back of this form.

90. 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. See instruction for item 89 on page 19 at the back of this form.

91. 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 and FAFP for services that are separately billed and that would normally be **included** in gross operating revenues of the seller of the service (item 31 through 36, column 2, of this form for the U.S. affiliate). Telecommunications carriers should **not** include payments and receipts for message telephone services. Report data for these services on Form BE-20 (Benchmark) or BE-22 (Annual) Survey of Selected Services Transactions with Unaffiliated Foreign Persons. Additional instructions for items 91 and 92 are found on pages 19 and 20 at the back of this form.

NOTE: Complete item 92 **ONLY** if item 91, column 1 or 2, has an entry

92. 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 91. Additional instructions are found on pages 19 and 20 at the back of this form.

Service number	Type of service
1	Insurance
2	Financial
3	Transportation
4	Computer and information
5	Management, consulting, and public relations
6	Research, development, and testing
7	All other

93. BEA USE ONLY

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

94. 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 direct equity in the U.S. affiliate during FY 2002.

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

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

Remarks

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 Insurance (2002 ISI codes 5242, 5243, 5249)
- 07 Agriculture, forestry, fishing, and hunting (2002 ISI codes 1110–1140)
- 08 Mining (2002 ISI codes 2111–2127)
- 09 Construction (2002 ISI codes 2360–2380)
- 10 Transportation and warehousing (2002 ISI codes 4810–4939)
- 11 Utilities (2002 ISI codes 2211–2213)
- 12 Wholesale and retail trade (2002 ISI codes 4231–4251 and 4410–4540)
- 13 Banking, including bank holding companies (2002 ISI codes 5221 and 5229)
- 14 Holding companies, excluding bank holding companies (2002 ISI codes 5512 and 5513)
- 15 Other finance (2002 ISI codes 5223, 5224, 5231–5238, that part of 5252 that is not estates and trusts, and 5331)
- 16 Real estate (2002 ISI code 5310)
- 17 Information (2002 ISI codes 5111–5191)
- 18 Professional, scientific, and technical services (2002 ISI codes 5411–5419)
- 19 Other services (2002 ISI codes 1150, 2132, 2133, 5321, 5329, and 5611–8130)

Manufacturing, including fabricating, assembling, and processing of goods:

- 20 Food (2002 ISI codes 3111–3119)
- 21 Beverages and tobacco products (2002 ISI codes 3121 and 3122)
- 22 Pharmaceuticals and medicine (2002 ISI code 3254)
- 23 Other chemicals (2002 ISI codes 3251–3259, except 3254)
- 24 Nonmetallic mineral products (2002 ISI codes 3271–3279)
- 25 Primary and fabricated metal products (2002 ISI codes 3311–3329)
- 26 Computer and electronic products (2002 ISI codes 3341–3346)
- 27 Machinery manufacturing (2002 ISI codes 3331–3339)
- 28 Electrical equipment, appliances, and components (2002 ISI codes 3351–3359)
- 29 Motor vehicles and parts (2002 ISI codes 3361–3363)
- 30 Other transportation equipment (2002 ISI codes 3364–3369)
- 31 Other manufacturing (2002 ISI codes 3130–3231, 3261, 3262, 3370–3399)
- 32 Petroleum manufacturing, including integrated petroleum and petroleum refining without extraction (2002 ISI codes 3242–3244)

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 2001 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 23, Part I, of Form 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 Form BE-12(SF)

Primary Employer Identification Number as shown in item 4, Part I, of Form BE-12(SF) 5110 1 -

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 voting 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		-		%

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

BE-12(SF) Supplement A (2002) - 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 voting 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 historical survey form is no longer valid
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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 2001 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 that files a Form BE-12(SF) and has a direct ownership interest in a U.S. affiliate(s) that is (are) not fully consolidated. The number of U.S. affiliates listed below must agree with item 24, Part I, of Form 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 Form BE-12(SF)

Primary Employer Identification Number as shown in item 4, Part I, of Form 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 voting ownership interest which the fully consolidated U.S. affiliate named in item 1, Part I, of this Form BE-12(SF), holds in the U.S. affiliate named in column (2). — Enter percentage to the nearest tenth. (6)
1	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6211				—	. %
1	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6212				—	. %
1	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6213				—	. %
1	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6214				—	. %
1	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6215				—	. %
1	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6216				—	. %
1	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6217				—	. %
1	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6218				—	. %
1	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6219				—	. %
1	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6220				—	. %
1	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6221				—	. %

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

BE-12(SF) Supplement B (2002) - 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 voting ownership interest which the fully consolidated U.S. affiliate named in item 1, Part I, of this Form 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 2002
FORM BE-12(SF)
ADDITIONAL INSTRUCTIONS**

NOTE: Instructions are cross referenced by number to the items located on pages 1 to 14 of this form.

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

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

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.

PART I

Section A — IDENTIFICATION OF U.S. AFFILIATE

3. Consolidation Rules

Consolidated reporting by the U.S. affiliate — A U.S. affiliate must file on a fully consolidated domestic U.S. basis, including in the full consolidation all nonbank U.S. business enterprises in which it directly or indirectly owns more than 50 percent of the outstanding voting interest. The fully consolidated entity is considered one U.S. affiliate.

A foreign person holding real estate investments that are reportable on the BE-12 must aggregate all such holdings. See **Instruction Booklet**, page 6, instruction I.C. and page 9, instruction IV.D. for details.

Do not prepare your Form BE-12 using the proportionate consolidation method. Except as noted in b. through e. below, all majority-owned U.S. affiliates should be fully consolidated into your Form BE-12.

Unless the exceptions discussed in a, b, c, or e below apply, any deviation from these consolidation rules must be approved in writing each year by BEA.

The following **exceptions** apply to the consolidation rules. If a U.S. affiliate is not consolidated into its U.S. parent's Form BE-12, then it **must** be listed on the Supplement B of its parent's Form BE-12 and **must** file its own Form BE-12(LF), BE-12(SF), or BE-12 BANK.

- a. DO NOT CONSOLIDATE FOREIGN SUBSIDIARIES, BRANCHES, OPERATIONS OR INVESTMENTS NO MATTER WHAT THE PERCENTAGE OWNERSHIP.** Include foreign holdings owned 20 percent or more (including those that are majority owned) using the equity method of accounting. DO NOT eliminate intercompany accounts for investments reported using the equity method. You may report immaterial foreign investments using the cost method of accounting if this treatment is consistent with your normal reporting practice.

Report foreign holdings owned less than 20 percent using the cost method of accounting.

DO NOT report any foreign holdings of the U.S. affiliate on the Supplement B of the Form BE-12(SF).

- b. Do not consolidate banking activities.** If the nonbank U.S. affiliate reporting on Form BE-12(SF) has a direct or indirect ownership interest in a bank, bank holding company (BHC), or any other banking activity, such as a U.S. wholesale or limited purpose bank, DO NOT consolidate those banking activities into the Form BE-12(SF). Instead, report the bank, BHC, including all of its subsidiaries or units, and any other banking activities, on a Form BE-12 BANK.

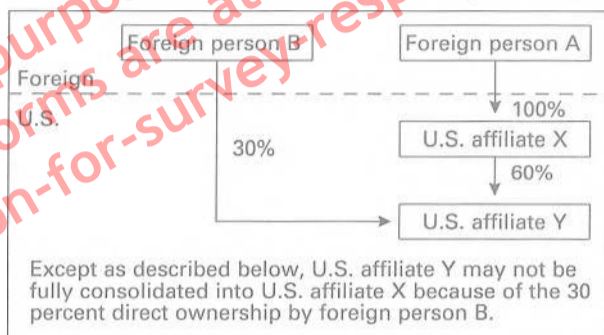
Include on Form BE-12(SF) any banking operations owned 20 percent or more (including those that are majority-owned) using the equity method of accounting. DO NOT eliminate intercompany accounts for banking operations. Report immaterial banking operations and any banking operations owned less than 20 percent using the cost method of accounting if this treatment is consistent with your normal reporting practice.

- c. Special consolidation rules apply to U.S. affiliates that have an ownership interest in a U.S. limited partnership and to U.S. affiliates that are limited partnerships.** See instruction 22b(2)(b) on page 17 of this form for more details.

- d.** You may file a separate BE-12 report for a U.S. affiliate that is owned more than 50 percent by another U.S. affiliate if the "owned" U.S. affiliate is not normally fully consolidated because control by the "owning" U.S. affiliate is temporary. **To file separately you must request in writing and receive written permission from BEA each year.** Include

such affiliates, if not consolidated, on Form BE-12(SF) using the equity method of accounting. DO NOT eliminate intercompany accounts for such affiliates not consolidated. In accordance with FAS 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.

- e.** 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.)



Reflect the indirect ownership interest, even if more than 50 percent, on the balance sheet and income statement of the owning U.S. affiliate's Form BE-12 on an equity basis. For example, using the situation shown in the diagram above, U.S. affiliate X must treat its 60 percent ownership interest in U.S. affiliate Y as an equity investment.

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 not held by the foreign parent either directly or indirectly must be eliminated. Thus, if in the diagram above, U.S. affiliate Y is 30 percent directly owned by Foreign person A instead of Foreign person B, then U.S. affiliate Y may be fully consolidated into U.S. affiliate X. In this example, the 10 percent minority interest that is not owned (directly or indirectly) by Foreign person A is eliminated. Include this 10 percent minority interest, in the equity of affiliate Y, as part of "total liabilities," item 13b or 38 on the balance sheet, and include the 10 percent minority in the profits or loss of affiliate Y as part of "net income (loss)," item 16 or 40.

- 5. Reporting period** — The report covers the U.S. affiliate's 2002 fiscal year. The affiliate's 2002 fiscal year is defined as the affiliate's financial reporting year that had an ending date in calendar year 2002.

Special Circumstances:

- a. 52/53 week fiscal year** — Affiliates having a "52/53 week" fiscal year that ends within the first week of January 2003 are considered to have a 2002 fiscal year and should report December 31, 2002 as their 2002 fiscal year end.
- b. U.S. affiliates without a financial reporting year** — If a U.S. affiliate does not have a financial reporting year, its fiscal year is deemed to be the same as calendar year 2002.
- c. Change in fiscal year**

- (1) New fiscal year ends in calendar year 2002** — A U.S. affiliate that changed the ending date of its financial reporting year **must file a 2002 Form BE-12 that covers the 12 month period prior to the new fiscal year end date.** The following example illustrates the reporting requirements.

Example 1: U.S. affiliate A had a June 30, 2001 fiscal year end date but changed its 2002 fiscal year end date to March 31. Affiliate A must file a 2002 Form BE-12 covering the 12 month period from April 1, 2001 to March 31, 2002.

- (2) No fiscal year ending in calendar year 2002** — If a change in fiscal year results in a U.S. affiliate not having a fiscal year that ended in calendar year 2002, the affiliate **must file a 2002 Form BE-12 that covers 12 months of data.** The following example illustrates the reporting requirements.

Example 2: U.S. affiliate B had a December 31, 2001 fiscal year end date but changed its next fiscal year end date to March 31. Instead of having a short fiscal year ending in 2002, affiliate B decides to have a 15 month fiscal year running from January 1, 2002 to March 31, 2003. Affiliate B must file a 2002 Form BE-12 covering a 12 month period ending in calendar year 2002, such as the period from April 1, 2001 to March 31, 2002.

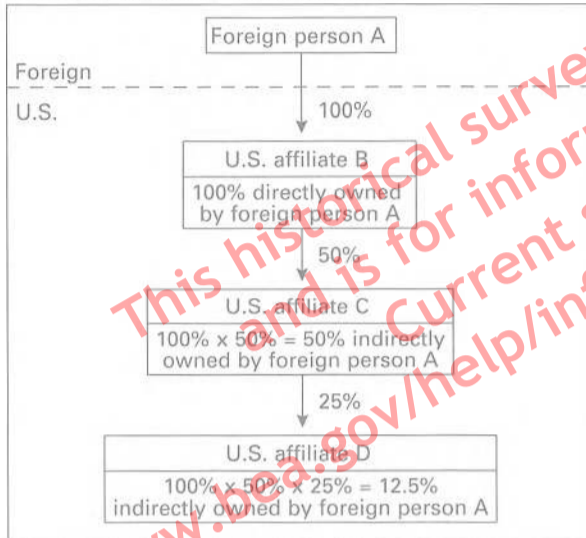
For 2003, assuming no further changes in the fiscal year end date occur, affiliate B must file a BE-15 report covering the 12 month period from April 1, 2002 to March 31, 2003.

PART I — Continued

Section B — SELECTED DATA OF U.S. AFFILIATE

8. Calculation of indirect ownership interest — Indirect ownership interest in a U.S. affiliate is the product of the direct ownership percentage of the foreign parent in the first U.S. affiliate in the ownership chain multiplied by that first U.S. affiliate's direct ownership percentage in the second U.S. affiliate in the ownership chain multiplied by each succeeding direct ownership percentage of each other intervening U.S. affiliate in the ownership chain between the foreign parent and a U.S. affiliate. The following example illustrates the calculation.

Example: Foreign person A owns 100 percent of the voting stock of U.S. affiliate B; U.S. affiliate B owns 50 percent of the voting stock of U.S. affiliate C; and U.S. affiliate C owns 25 percent of the voting stock of U.S. affiliate D. Therefore, U.S. affiliate B is 100 percent **directly** owned by Foreign person A; U.S. affiliate C is 50 percent **indirectly** owned by Foreign person A; and U.S. affiliate D is 12.5 percent **indirectly** owned by Foreign person A.



If there is more than one line of ownership from the foreign parent(s), then all ownership lines must be summed to determine the total percentage of ownership held indirectly by all foreign parents.

17.a. Number of employees at close of FY 2002 — Employment is the number of full-time and part-time employees on the payroll at the end of FY 2002, excluding home workers and independent sales personnel who are not employees. A count taken during, rather than at the end of, FY 2002 may be used provided it is a reasonable proxy for the end of FY 2002 number. If employment at the end of FY 2002, or the count taken at some other time during FY 2002, was unusually high or low because of temporary factors (e.g., a strike), give the number of employees that reflects normal operations. If the business enterprise's activity involves large seasonal variations, give the average number of employees for FY 2002. If given, the average should be the average for FY 2002 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.

17.b. Total employee compensation — Employee compensation consists of wages and salaries of employees and employer expenditures for all employee benefit plans. Base employee compensation data on payroll records related to activities during the reporting period. The employee compensation data must cover 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) 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, profit sharing 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. (Include employer contributions to benefit funds 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 expenditures for plant facilities, employee training programs, and reimbursement for business expenses.

(2) Employee benefit plans are 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, include only the contributions of the employer.

20. Research and development expenditures — Include all Research and development (R&D) performed by the U.S. affiliate for its own account or for others, including the foreign parent and foreign affiliates of the foreign parent. Exclude the cost of all R&D funded by the U.S. affiliate but performed by others.

R&D includes basic and applied research in the sciences and engineering. It also includes design and development of new products and processes, and enhancement of existing products and processes.

R&D includes activities carried on by persons trained, either formally or by experience, in the physical sciences such as chemistry and physics, the biological sciences such as medicine, and engineering and computer science. R&D includes these activities if the purpose is to do one or more of the following things:

- a. Pursue a planned search for **new knowledge**, whether or not the search has reference to a specific application. (Basic research)
- b. Apply **existing knowledge** to problems involved in the **creation of a new product or process**, including work required to evaluate possible uses. (Applied research)
- c. Apply **existing knowledge** to problems involved in the **improvement of a present product or process**. (Development)

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

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

21. Reporting for a U.S. business enterprise that became a U.S. affiliate during fiscal year 2002 —

- a. **A U.S. business enterprise that was newly established in fiscal year 2002** must report data starting with the establishment date up to and ending on the last day of its fiscal year that ended in calendar year 2002. DO NOT estimate data for a full year of operations if the first fiscal year is less than 12 months.
- b. **A U.S. business enterprise existing before fiscal year 2002 that became a U.S. affiliate in fiscal year 2002** must report data for all items for a full 12 months of operations.

22. Reporting by unincorporated U.S. affiliates

a. Directly owned vs. Indirectly owned

- (1) Directly owned** — Each unincorporated U.S. affiliate, including a branch, that is directly owned 10 percent or more by a foreign person must normally file a separate Form BE-12. Do not combine two or more directly owned U.S. affiliates on a single Form BE-12. The only exception is for U.S. affiliates that are real estate investments (see **Instruction Booklet**, page 9, instruction IV.D.).
- (2) 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. An indirectly owned unincorporated U.S. affiliate owned 50 percent or less by another U.S. affiliate must normally file a separate report.

b. Partnerships — Limited partners do not have voting rights in a partnership and therefore cannot have direct investment. The existence of direct investment in a partnership is determined by the percentage of control exercised by the general partner(s). The percentage of control exercised by a general partner may differ from their financial interest in the partnership.

(1) General Partnerships.

Determination of voting interest — "Voting interest" is defined in instruction 68a on page 19. The determination of the percentage of voting interest in a general partnership is based on who controls the partnership. The percentage of voting interest is not based on the percentage of ownership in the partnership's equity. The general partners are presumed to control a general partnership. Unless a clause to the contrary is contained in the partnership agreement, a general partnership is presumed to be controlled equally by each of the general partners. For example, if a general partnership has two general partners, and nothing to the contrary is stated in the partnership agreement, each general partner is presumed to have a 50 percent voting interest. If there are three general partners, each general partner is presumed to have a one-third voting interest, etc.

PART I — Continued

Managing partners — If one general partner is designated as the managing partner, responsible for the day-to-day operations of the partnership, this does not necessarily transfer control of the partnership to the managing partner. If the managing partner must obtain approval for annual operating budgets, and for decisions relating to significant management issues, from the other general partners, then the managing partner does not have a 100 percent voting interest in the partnership.

(2) Limited Partnerships.

(a) Determination of voting interest — "Voting interest" is defined in instruction 68a on page 19. The determination of the percentage of voting interest in a limited partnership is based on who controls the partnership. The percentage of voting interest is not based on the percentage of ownership in the partnership's equity. In most cases, the general partner is presumed to control a limited partnership, and therefore, have a 100 percent voting interest in the limited partnership. If there is more than one general partner, the partnership is presumed to be controlled equally by each of the general partners, unless a clause to the contrary is contained in the partnership agreement. For example, if a limited partnership has two general partners, and nothing to the contrary is stated in the partnership agreement, then each general partner is presumed to have a 50 percent voting interest in the limited partnership.

Limited partners do not normally exercise any control over a limited partnership. Therefore unless a clause to the contrary is contained in the partnership agreement, limited partners are presumed to have zero voting interest in a limited partnership. If a limited partnership has one or more limited partners who are foreign persons, the foreign persons are presumed to have no voting interest, and, therefore, no direct investment in the limited partnership.

Managing partners — See discussion under "General Partnerships" above.

(b) Consolidation Rules

Consolidation rules and reporting requirements when:

(i) A U.S. affiliate is the only general partner of a U.S. limited partnership — A U.S. affiliate who is the only general partner of a U.S. limited partnership is presumed to control the partnership (unless a clause to the contrary is contained in the partnership agreement) and must consolidate the operations of the partnership into its Form BE-12. The following example illustrates the reporting requirements.

Example 1. Corporation GP, a U.S. affiliate, is the sole general partner of Company LP, a U.S. limited partnership. GP owns 1 percent of the equity of LP. A limited partner owns the remaining 99 percent of the equity. GP is presumed to control LP and must consolidate LP into its Form BE-12. The 99 percent financial interest in the equity of LP held by the limited partner must be included on GP's Form BE-12 in item 13b or 38 (total liabilities). The 99 percent financial interest in the profits or losses of LP held by the limited partner must be included in item 16 or 40 (net income (loss)). In addition, LP must be listed on GP's Form BE-12, Supplement A. The Supplement A must show that GP has a 100 percent voting interest in LP.

(ii) A U.S. affiliate that is a limited partnership has at least two general partners — If nothing to the contrary is stated in the partnership agreement, the limited partnership is presumed to be controlled equally by each of the general partners. The limited partnership must file a separate Form BE-12. DO NOT CONSOLIDATE the operations of the limited partnership into the BE-12 report of any of the limited partners or general partners. Each general partner, if required to file a Form BE-12, must report the limited partnership using the equity method of accounting. In addition, each general partner must list the limited partnership on its Form BE-12, Supplement B. For example, if there are two general partners, the Supplement B of each general partner must show that they have a 50 percent voting interest in the limited partnership. The reporting requirements for the limited partners are illustrated in example 3 in item (iv) below.

(iii) A U.S. limited partnership has only one general partner and that general partner is a foreign parent — The foreign parent is presumed to control the partnership (unless a clause to the contrary is contained in the partnership agreement). The limited partnership must file a separate Form BE-12. DO NOT CONSOLIDATE the operations of the limited partnership into another Form BE-12. The following example illustrates the reporting requirements.

Example 2. Corporation GP, located in Canada, is the sole general partner of Company LP, a limited partnership. GP owns 1 percent of the equity of LP. A limited partner owns the remaining 99 percent of the equity. GP is presumed to control LP and own 100 percent of the voting interest in LP. Since GP is located in Canada, LP must file a separate Form BE-12. LP must report GP as its foreign parent in item 25 (ownership held directly by all foreign parents) and report 100 percent voting interest in item 25 column (1). LP is not required to make any adjustments to its Form BE-12 to reflect the financial interests of the limited partner.

(iv) A U.S. affiliate is a limited partner in a U.S. limited partnership — A U.S. affiliate that is a limited partner in a U.S. limited partnership **must not consolidate** the operations of the limited partnership into its Form BE-12 and **must not list** the limited partnership on either its Supplement A or B. The limited partner is presumed to have zero control over the limited partnership (unless a clause to the contrary is contained in the partnership agreement). The following example illustrates the reporting requirements.

Example 3: Assume the same facts as in example 2 above except that Company LP also has a 99 percent limited partnership interest in Company LP2. Since LP is just a limited partner, LP is presumed to have zero control over LP2. LP must not consolidate the operations of LP2 into its Form BE-12. Instead, LP must treat its financial interest in LP2 as an investment. LP must include its 99 percent financial interest in the equity of LP2 in item 13a or 37 (total assets). LP must include its 99 percent financial interest in the profits or losses of LP2 in item 16 or 40 (net income (loss)). LP2 must not be listed on LP's Supplement A or B.

c. Limited Liability Companies (LLCs)

Determination of voting interest — "Voting interest" is defined in instruction 68 on page 19. The determination of the percentage of voting interest in an LLC is based on who controls the LLC. The percentage of voting interest is not based on the percentage of ownership in the LLC's equity. LLCs are presumed to be controlled equally by each of its members (owners), unless a clause to the contrary is contained in the articles of organization or in the operating agreement. For example, if an LLC has two members, and nothing to the contrary is contained in the articles of organization or in the operating agreement, then each member is presumed to have a 50 percent voting interest in the LLC; if there are three members, then each member is presumed to have a one-third voting interest in the LLC.

Managing member — If one member is designated as the managing member responsible for the day-to-day operations of the LLC, this does not necessarily transfer control of the LLC to the managing member. If the managing member must obtain approval for annual operating budgets, and for decisions relating to other significant management issues from the other members, then the managing member does not have a 100% voting interest in the LLC.

24. U.S. affiliates NOT full consolidated — Report equity investments in U.S. business enterprises that are not fully consolidated and owned 20 percent or more (including those that are majority owned) using the equity method of accounting. DO NOT eliminate intercompany accounts for investments reported using the equity method. You may report immaterial investments using the cost method of accounting if this treatment is consistent with your normal reporting practice.

Report equity investments owned less than 20 percent using the cost method of accounting.

List all U.S. affiliates in which this U.S. affiliate has an ownership interest and that are not consolidated in this Form BE-12(SF) on the Supplement B.

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Industry classification of fully consolidated U.S. affiliate

Book Publishers — Printing books without publishing is classified in international surveys industry (ISI) code 3231 (printing and related support activities) not ISI code 5111 (newspaper, periodical, book, and directory publishers).

Real Estate Investment Trusts (REITS) — REITS must allocate their sales based on the activities of their fully consolidated domestic U.S. holdings. For example, a REIT that owns a shopping center, must classify rents generated by the shopping center in ISI code 5310 (real estate). A REIT that holds a limited partner's interest in a limited partnership and thus has no vote in the management of the partnership must classify revenues generated by that activity in ISI code 5252 (Funds, trusts and other financial vehicles). A REIT that lends money for mortgages to owners of real estate must classify revenues generated by that activity in ISI code 5224 (non-depository credit intermediation). A REIT that holds only minority voting interests in one or more properties must be classified in ISI code 5512 (holding companies, except bank holding companies).

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

Section B — OTHER FINANCIAL AND OPERATING DATA

44 — 45

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

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 billed or charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis.

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.

If a material difference exists between the "charged" and "shipped" basis, trade must be reported on the "shipped" basis. To do this, 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. BEA will require 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.

Packaged general use computer software — Include exports and imports of packaged general use computer software as trade in goods. Value such exports and imports at full transactions value, i.e., the market value of the media on which the software is recorded **and** the value of the information contained on the media. **Do not** include exports and imports of customized software designed to meet the needs of a specific user as trade in goods. This type of software is considered a service and does not belong in trade in goods.

Natural gas distribution — Include the value of natural gas that is exported or imported as trade in goods. **Do not** include as an export or import natural gas that you do not produce or sell at wholesale. The transmitting of natural gas for others via a pipeline without producing or wholesaling the natural gas is considered a service and should not be reported as trade in goods.

a. Definition of U.S. trade in goods — The phrases "U.S. trade in goods," "U.S. goods exports," and "U.S. goods imports" refer to physical movements of goods between the customs area of the United States and the customs area of a foreign country. Include **consigned goods** in the trade figures when shipped or received, even though they are not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned.

Include **capital goods** but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or goods.

In-transit goods — 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 goods 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 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).

b. Timing — Only include goods actually shipped between the United States and a foreign country during FY 2002 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. affiliate in FY 2002 that were charged or consigned in FY 2003, but exclude goods shipped in FY 2001 that were charged or consigned in FY 2002.

c. 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.

NOTE: Goods shipped by an independent carrier or a freight forwarder at the expense of an entity are shipments by the entity.

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

47b. Certain realized and unrealized gains (losses) — Include:

- a.** Impairment losses as defined by FAS 115 and gains or losses from the sale, or disposition of investment securities. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments), and finance and insurance companies, see special instructions below.
- b.** Impairment losses as defined by FAS 144 and gains or losses from the sale, or disposition of land, other property, plant, and equipment, or other assets. (Real estate companies, see special instructions below.) **DO NOT** include gains or losses from the sale of inventory assets in the ordinary course of trade or business.
- c.** Goodwill impairment as defined by FAS 142.
- d.** Restructuring. Include restructuring costs that reflect write downs or writeoffs of assets or liabilities. **DO NOT** include actual payments, or charges to establish reserves for future actual payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors.
- e.** Gains (losses) on **DISPOSALS** of discontinued operations. However, **DO NOT** include income from the operations of the discontinued segment. Instead, report such income as part of your income from operations on lines 31 through 36.
- f.** 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.
- g.** Extraordinary, unusual, or infrequently occurring items that are material. Include losses from accidental damage or disasters, after estimated insurance reimbursement. Include other material items, including writeups, write downs, and writeoffs of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above.

Special instructions for (1) dealers in financial instruments, finance and insurance companies, and (2) real estate companies.

(1) Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 47b (certain realized and unrealized gains (losses)):

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

DO NOT include unrealized gains or losses due to changes in the valuation of financial instruments that are taken to other comprehensive income. Reflect such gains only in the ending owners' equity balance (line 39).

DO NOT include income from explicit fees and commissions in item 47b. Include income from explicit fees and commissions as part of your income from operations on lines 31 through 36.

(2) Real estate companies — Report gains or losses from the sale, disposition, or revaluation of land, other property plant and equipment, or other assets as follows:

- (a) Realized gains and losses**
Report the gross amount of revenues earned from sales of real estate that you owned as operating income in item 36, column 2. Do not net the expenses against the revenues.
- (b) Impairment of long-lived assets**
Include impairment losses as defined by FAS 144, and recognized during the period in item 47b (certain realized and unrealized gains (losses)).
- (c) Goodwill impairment**
Include goodwill impairment as defined by FAS 142 in item 47b (certain realized and unrealized gains (losses)).
- (d) Unrealized gains**
Include gains recognized due to the revaluation of real estate assets in item 47b (certain realized and unrealized gains (losses)).

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

Section C — SCHEDULE OF EMPLOYMENT AND PROPERTY, PLANT, AND EQUIPMENT, BY LOCATION

48 — 54 and 58 — 64

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. Do not consolidate or include data for foreign business enterprises or operations, whether incorporated or unincorporated.

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. For example, an employee permanently based and carried on the payroll of a company located in California, who is on a temporary duty assignment in Texas of one year or less at the end of the reporting period, should be shown as located in California rather than Texas.

Foreign — Use the category "foreign" to report fixed assets that belong to and are carried directly on the books of the consolidated domestic U.S. affiliate, but are located outside of the United States. Do not include on the foreign line employees who are on a duty assignment outside of the United States for one year or less. Include such employees in the U.S. state, territory, or possession where they are normally located. In most cases do not include any employees on the foreign line. One exception is when employees located outside of the United States for more than one year are carried on the payroll of the domestic U.S. affiliate. Such employees should be reported on the foreign line. Do not include on the foreign line employees located outside of the United States for more than a year if they are carried on the payroll of a foreign company. Such employees do not belong on the Form BE-12(SF).

Other property, plant and equipment — Use the category "other property, plant, and equipment" to report (1) items that frequently switch locations such as aircraft, railroad rolling stock, ships of U.S. registry, and trucks engaged in interstate transportation, (2) items such as pipelines, fiber optic cable, power lines, etc., located in more than one state, (3) satellites, and undersea cable, and (4) property leased to others, except land or buildings, under operating leases.

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 A — IDENTIFICATION OF FOREIGN PARENT AND ULTIMATE BENEFICIAL OWNER

68. Voting interest and Equity interest

- a. Voting interest** is the percent of ownership in the voting equity of the U.S. affiliate. Voting equity consists of ownership interests that have a say in the management of the company. Examples of voting equity include capital stock that has voting rights, and a general partner's interest in a partnership. See instruction 22b(1) on page 16 and 22b(2)(a) on page 17 for information about determining the voting interest for partnerships. See instruction 22c on page 17 for information about determining the voting interest for Limited Liability Companies.
- b. Equity interest** is the percent of ownership in the total equity (voting and nonvoting) of the U.S. affiliate. Nonvoting equity consists of ownership interests that do not have a say in the management of the company. An example of nonvoting equity is preferred stock that has no voting rights. Another example is a limited partner's interest in a limited partnership. See instruction 22b(2) on page 17 for information about limited partnerships.

Voting interest and equity interest are not always equal. For example, an owner can have a 100 percent voting interest in a U.S. affiliate but own less than 100 percent of the affiliate's total equity. This situation is illustrated in the following example.

Example: U.S. affiliate A has two classes of stock, common stock and preferred stock. There are 50 shares of common stock outstanding. Each common share is entitled to one vote and has an ownership interest in 1 percent of the total owners' equity. There are 50 shares of preferred stock outstanding. Each preferred share has an ownership interest in 1 percent of the total owners' equity but has no voting rights. Foreign parent B owns all 50 shares of the common stock. Unaffiliated U.S. investors own all 50 shares of the preferred stock. Since foreign parent B owns all of the voting stock, foreign parent B has a 100 percent voting interest in U.S. affiliate A. However, since all 50 of the nonvoting preferred shares are owned by unaffiliated U.S. investors, foreign parent B has only a 50 percent equity interest in U.S. affiliate A.

Section B — INVESTMENT BETWEEN U.S. AFFILIATE AND FOREIGN PARENT, AND BETWEEN U.S. AFFILIATE AND FAFP

76 — 77

For leases between the U.S. affiliate and the foreign parent and/or FAFP that are capitalized, report the outstanding lease obligations, or receivables, and any related interest liabilities or receivables in item 76 or 77.

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

82. Increase by foreign parent of equity interest in U.S. affiliate

Incorporated U.S. affiliate — Report purchases of capital stock by the foreign parent and other contributions by the foreign parent of equity capital not resulting in the issuance of stock to the foreign parent by the U.S. affiliate.

Unincorporated U.S. affiliate — Report the foreign parent's share of any increase in the U.S. affiliate's equity (or home office account), excluding amounts reported in items 76, 77, and 94.

83. Decrease by foreign parent of equity interest in U.S. affiliate

Incorporated U.S. affiliate — Report sales of capital stock by the foreign parent, returns of contributed equity capital to the foreign parent not resulting in a reduction of issued stock, and distributions to the foreign parent (excluding stock or cash dividends, and payments on debt owed to the parent).

Unincorporated U.S. affiliate — Report the foreign parent's share of any decrease in the U.S. affiliate's equity (or home account), excluding amounts reported in items 76, 77, and 94.

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

89. Royalties, license fees, and other fees for the use or sale of intangible property — Companies that rent videos and discs from/to their foreign parent or FAFP or companies that exhibit motion pictures or distribute or produce motion pictures that they provide to, or receive from, their foreign parent or FAFP must report data on line 90 (charges for use of tangible property) not line 89.

91 — 92

Allocated expenses and sales of services by type —

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

In item 91, 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 91, column (2), report payments by the foreign parent and foreign affiliates of the foreign parent to the U.S. affiliate, for losses covered by insurance reported in column (1).

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,
- Financial advisory and custody services,
- Securities lending,
- Origination fees in connection with over-the-counter derivative financial instruments, but only if the fees are separately identified in transaction documentation issued by the dealers in the instruments to the customers, and are not considered undifferentiated components of overall trading or market making gains,
- Asset pricing,
- Security exchange listing fees,
- Demand deposit fees,
- Securities rating services,
- Electronic funds transfer,
- 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.

**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**

Do not report as financial services the following:

- 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 as item 7 "all other"),
 - 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,
 - Annuity purchases and payments to annuitants,
 - Pension fund contributions and benefits,
 - Earnings of principals from buying and selling of financial instruments,
 - Bid/ask price spreads and trading profits on dealing in foreign currencies, securities, and other financial instruments,
 - 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 foreign parent or foreign affiliates of the foreign parent (FAFP) for carrying merchandise from foreign destinations to the United States **and between foreign destinations**; report receipts by the U.S. affiliate from the foreign parent and FAFP 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:

- a.** Data entry processing (both batch and remote), and tabulation; computer systems analysis, design, and engineering; custom software and programming services (including web site design); integrated hardware/software systems; and other computer services (e.g., timesharing, maintenance, web site management, and repair).
- b.** Business and economic data base services, including business news, stock quotation, and financial information services; medical, legal, technical, demographic, bibliographic, and similar data base services; general news services, such as those purchased from a news syndicate; direct non-bulk subscriptions (including online) to newspapers and periodicals; and other information services, including reservation systems and credit reporting and authorization systems. For airline reservation systems, include booking fees from foreign carriers for the use of your reservation system, whether accessed directly or by a U.S. or foreign travel agent.

5. Management, consulting, and public relations services — Include (a) Management services; (b) consulting services, except computer consulting (report as item 4 "computer and information services"); and (c) public relations services.

6. Research, development, and testing services — Commercial and noncommercial research, product development services, and testing services.

7. 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 services (items 31 through 36, column 2 of this form) and allocated expenses or reimbursements for, professional, technical, public relations, or other services that would be included in "other income" in the income statement of the provider of the service.

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

BENCHMARK SURVEY OF FOREIGN DIRECT INVESTMENT IN THE UNITED STATES — 2002 (BANK FORM)

ELECTRONIC FILING See our web site at www.bea.gov/astar for details. OR MAIL REPORTS TO U.S. Department of Commerce Bureau of Economic Analysis, BE-49(A) Washington, DC 20230 OR 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

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. 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 (hereinafter "the Act") and the filing of reports is mandatory.

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.

IMPORTANT

CHANGE IN REPORTING REQUIREMENTS — Starting with the 2002 BE-12, U.S. affiliates that are banks and bank holding companies that directly or indirectly own more than a 50 percent interest in one or more U.S. affiliates in nonbanking industries must file a single consolidated report on Form BE-12 BANK to report BOTH the banking and nonbanking operations.

Read the Instruction Booklet before completing this form. Definitions of banking, affiliate, U.S. affiliate, foreign parent, etc., are found on page 7 of the booklet.

Additional instructions by line item are at the back of this form.

1. PLEASE REVIEW THE QUESTIONS BELOW TO DETERMINE IF YOUR U.S. BUSINESS IS REQUIRED TO FILE FORM BE-12 BANK.

1a. Were at least 10 percent of the voting rights in your business directly or indirectly owned by a foreign person at the end of your 2002 fiscal year? (See 2 below for fiscal year definition.)

- Yes — Go to question 1b. NOTE: Your business is hereinafter referred to as a "U.S. affiliate." No — You are not required to file Form BE-12 BANK but may be required to file Form BE-12(X); see Instruction Booklet, page 6, instruction I.A.4.

1b. Did any one of the items--Total assets, Sales or gross operating revenues, or Net income (loss)--for the U.S. affiliate (not just the foreign parent's share) exceed \$10 million at the end of, or for, its 2002 fiscal year?

- Yes — Go to question 1c. No — You are not required to file Form BE-12 BANK but are required to file Form BE-12(X); see Instruction Booklet, page 6, instruction I.A.4.

1c. Is the U.S. affiliate a bank or bank holding company?

- Yes — You are required to file Form BE-12 BANK by May 31, 2003; No — You are not required to file Form BE-12 BANK but are required to file either Form BE-12(LF) or Form BE-12(SF) by May 31, 2003; see Instruction Booklet, pages 5 and 6, instructions I.A.1. and I.A.2.

2. U.S. AFFILIATE'S 2002 FISCAL YEAR — The affiliate's financial reporting year that had an ending date in calendar year 2002.

3. CONSOLIDATED REPORTING — A U.S. affiliate must file on a fully consolidated domestic U.S. basis, including in the consolidation all U.S. affiliates in which it directly or indirectly owns more than 50 percent of the outstanding voting interest. The consolidation rules are found on page 11 at the back of this form.

4. ASSISTANCE — Telephone: 202-606-5577; FAX: 202-606-5319; E-mail: be12/15@bea.gov

5. DUE DATE — A completed report on Form BE-12 BANK is due no later than May 31, 2003.

6. GENERAL NOTES

- a. Report figures such as the number of employees to the nearest whole unit. b. Report currency amounts 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.

Part I IDENTIFICATION OF U.S. AFFILIATE

1. Name and address of U.S. affiliate — If there are any changes in the name or address, make the changes directly on the label. If no label has been affixed, enter the name and address in full.

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

2. Consolidated reporting by the U.S. affiliate — The consolidation rules are found on page 11 at the back of this form. Is more than 50 percent of the voting interest in this U.S. affiliate owned by another U.S. affiliate of your foreign parent? "Voting interest" is defined in instruction 57a on page 13 at the back of this form.

Form fields for Yes/No options

If the answer is "Yes" — Do not complete this report unless exception 2b or 2c described in the consolidation rules on page 11 applies. If these exceptions do not apply, please forward this BE-12 survey packet to the U.S. business enterprise owning your company more than 50 percent, and notify BEA of the action taken by filing Form BE-12(X) with item 2(c) completed.

If the answer is "No" — Complete this report in accordance with the consolidation rules on page 11.

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

Form fields for Primary and Other Employer Identification Numbers

4. REPORTING PERIOD — Reporting period instructions are found on page 12 at the back of this form.

Form fields for reporting period: This U.S. affiliate's 2002 fiscal year ended in calendar year 2002 on [Month] [Day] [Year]

5. Did the U.S. business enterprise become a U.S. affiliate during its fiscal year that ended in calendar year 2002?

Form fields for Yes/No and date of becoming a U.S. affiliate

NOTE — For a U.S. business enterprise that became a U.S. affiliate during its fiscal year that ended in calendar year 2002, leave the close FY 2001 data columns blank.

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.

Form fields for Yes/No options

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. See additional information on page 11 at the back of this form.

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

Form fields for Name, Address, Telephone Number, FAX 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 instruction III.G. on page 8 of the Instruction Booklet, estimates may have been provided.

Form fields for Authorized official's signature, Date, Print or type name and title, Telephone number, FAX number

May we use e-mail to correspond with you to discuss questions relating to this Form BE-12 BANK, including questions that may contain information about your company that you may consider confidential? (Note that electronic mail is not inherently confidential; we will treat information we receive as confidential, but your e-mail is not necessarily secure against interception by a third party.)

Form fields for Yes/No options for e-mail correspondence

Form fields for E-mail address

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.

Ownership held directly by all foreign parents of this affiliate — Give name of each foreign parent (if more than 2, continue on a separate sheet). A branch or agency of a foreign bank is considered to be 100.0% directly held by its foreign parent (home office).

REPORTING PERIOD	
Close FY 2002 (1)	Close FY 2001 (2)
1017 . %	2 . %
1018 . %	2 . %
1063 . %	2 . %
1064 . %	2 . %
1061 . %	2 . %
100.0%	100.0%

7.			
8.			
9.			
10.			
11. Ownership held directly by all other persons (do not list names)			
TOTAL of directly held voting ownership interests — Sum of items 7 through 11			

12. Number of U.S. affiliates consolidated (or, in the case of branches/agencies, aggregated) in this report — U.S. branches and agencies, directly owned by the foreign parent, that are aggregated on this report should be counted separately and listed separately on the Supplement A to this form. See Example A under instruction 2 on page 11 at the back of this form. U.S. branches and agencies, owned by a U.S. bank affiliate, should be consolidated on this report but **not** counted separately and **not** listed separately on the Supplement A to this form. See Example B under instruction 2 on page 11 at the back of this form.

1012 If number is greater than one, complete the Supplement A.

Industry classification of fully consolidated U.S. affiliate (based on sales or gross operating revenues) — Enter the 4-digit international surveys industry (ISI) code(s) and the sales or gross operating revenues associated with each code. If you use fewer than four codes, you must account for total sales or gross operating revenues in items 13a, 13b, and 14. For a full explanation of each code, see the *Guide to Industry and Foreign Trade Classifications for International Surveys, 2002*. Include interest revenues at gross amounts. DO NOT net interest revenues against interest expenses. For an inactive affiliate, show the industry classification(s) based on its last active period; for "start-ups" with no sales, show the intended activity(ies). Include revenues generated during the year from the operations of a discontinued segment. However, DO NOT include gains or losses on DISPOSALS of discontinued operations. Report such gains or losses in item 30 (certain realized and unrealized gains (losses) included in the determination of total income).

	ISI code (1)	Sales or gross operating revenues (2)			
		Bil.	Mil.	Thous.	Dols.
13a. Depository credit intermediation (Banking)	1164 5221	\$			
13b. Non-depository branches and agencies	1165 5229	\$			
14. Enter other code with largest sales or gross operating revenues	1166				
15. Enter other code with next largest sales or gross operating revenues	1167				
16. Sales or gross operating revenues not accounted for above	1173				
17. TOTAL SALES OR GROSS OPERATING REVENUES — Equals sum of items 13 through 16, column 2	1174	\$			

BEA USE ONLY				
1200	1	2	3	4
1201	1	2	3	4
1202	1	2	3	4
1203	1	2	3	4

	Amount (1)
18. Sales of services, total — must equal sum of items 19 and 20	2246 \$
19. To U.S. persons	2247 \$
20. To all other persons	2242 \$

INSURANCE ACTIVITIES — Premiums earned and losses incurred
Insurance related activities are covered by industry codes 5242 (agencies, brokerages, and other insurance related activities), 5243 (insurance carriers, except life insurance carriers), and 5249 (life insurance carriers).

21a. Of the total sales and gross operating revenues included on line 17, column 2, were any of the sales or gross operating revenues generated by insurance related activities?

1180 1 Yes — Answer items 21b and 21c
 2 No — Skip to item 22

NOTE: Complete items 21b and 21c ONLY if item 21a is answered "Yes."

	Amount (1)
21b. Premiums earned — Calculate as premiums written during the year, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year.	1181 \$
21c. Losses incurred — For property and casualty insurance, calculate as losses paid during the year, plus the net increase (or minus the net decrease) during the year in case reserves and in losses incurred but not reported. For life insurance, losses reflect policy claims on reinsurance assumed or ceded, or on primary insurance sold, adjusted for changes in claims due, unpaid, and in course of collection. For both types of insurance, do not include loss adjustment expenses.	1182

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 income or losses accumulated at a Branch or Agency, but not yet remitted or reimbursed, as part of owners' equity, not as receivables or payables. If you are a Branch or Agency, do not net out liabilities and receivables to related parties.

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 unconsolidated U.S. affiliates and all 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 2002		Close FY 2001 (Unrestated)	
					(1)		(2)	
					Bil.	Mil.	Thous.	Dols.
22. Total assets				2109	\$			\$
23. Total liabilities				2114	\$			\$
• OWNERS' EQUITY ITEMS — Unincorporated affiliates see additional instructions for 24–28 on page 12 at the back of this form.								
24. Capital stock (common and preferred, voting and non-voting), contributed capital, and additional paid-in capital				2130	\$			\$
25. Retained earnings (deficit)				2131	\$			\$
26. Accumulated other comprehensive income (loss)	Close FY 2002				Close FY 2001 (Unrestated)			
	(1)				(2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
26a. Translation adjustment component	1				2			
	2127	\$			\$			
26b. All other components	1				2			
	2128	\$			\$			
26c. Total accumulated other comprehensive income (loss) — Equals sum of 26a and 26b.					1			2
				2129	\$			\$
27. Other, including treasury stock — Specify major items <input checked="" type="checkbox"/>					1			2
				2132	\$			\$
28. TOTAL — Sum of items 24, 25, 26c, and 27, also equals item 22 minus item 23					1			2
				2133	\$			\$

Section B — OTHER FINANCIAL AND OPERATING DATA

					Amount (1)			
					Bil.	Mil.	Thous.	Dols.
• INCOME								
29. Total income — Include —								
a. Sales or gross operating revenues included on page 2, item 17, column (2);								
b. Income from equity investments in unconsolidated U.S. affiliates and foreign affiliates owned by the U.S. affiliate;					1			
c. Certain realized and unrealized gains (losses); and								
d. Other income.					2153	\$		
30. Certain realized and unrealized gains (losses) included in the determination of total income — Report all amounts before income tax effect. Also see instruction 30 on page 12 at the back of this form.								
Include gains (losses) resulting from —								
a. Sale or disposition of investment securities, and FAS 115 impairment losses. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see special instructions on page 12 at the back of this form;								
b. Sale or disposition of land, other property, plant and equipment, or other assets, and FAS 144 impairment losses. DO NOT include gains or losses from the sale of inventory assets in the ordinary course of trade or business. Real estate companies, see special instructions on page 12 at the back of this form;								
c. Goodwill impairment as defined by FAS 142;								
d. Restructuring. Include restructuring costs that reflect write downs or writeoffs of assets or liabilities. DO NOT include actual payments, or charges to establish reserves for future actual payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors;								
e. DISPOSALS of discontinued operations. DO NOT include income from the operations of the discontinued segment. Report such income as part of your income from operations on lines 13 through 17;								
f. 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								
g. Extraordinary, unusual, or infrequently occurring items that are material. Include losses from accidental damage or disasters, after estimated insurance reimbursement. Include other material items, including writeups, write downs, and writeoffs of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above.					2151	\$		
31. Net income (loss) — After provision for U.S. Federal, State, and local income taxes.					2159	\$		
32. Total employee compensation for FY 2002 — Employee's gross earnings (before payroll deductions) including wages, salaries, and employee benefit plans. Employee compensation is defined in more detail in instruction 32 on pages 12 and 13 at the back of this form.					2253	\$		
Interest								
33. Interest income from all sources (including foreign parents and affiliates), after deduction of taxes withheld at the source. Do not net against interest expense (item 34.)					2400	\$		
34. Interest expense plus interest capitalized, paid or due to all payees (including foreign parents and affiliates), before deduction of U.S. tax withheld by the affiliate. Do not net against interest income (item 33).					2401	\$		
					2599	\$		

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Part II	SELECTED FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE — Continued	Amount (1)			
		Bil.	Mil.	Thous.	Dols.
Section C — CHANGE IN RETAINED EARNINGS – If retained earnings is not shown as a separate account, show change in total owner's equity					
35.	Balance, close FY 2001 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 – Enter amount from item 25, column (2); if retained earnings is not shown as a separate account, enter amount from item 28, column (2).	2211	\$	1	
36.	Increase (decrease) to FY 2001 closing balance resulting from restatement due to a change in accounting methods or principles, if any — Specify reasons for change <input checked="" type="checkbox"/>	2212		1	
37.	FY 2001 closing balance as restated — Item 35 plus item 36.	2213	\$	1	
38.	Net income (loss) — Enter amount from item 31.	2214		1	
39.	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. Exclude losses reimbursed by home office. Include such losses in item 40 below.	2215		1	
40.	Losses reimbursed by home office, and other increases (decreases) in retained earnings, including stock or liquidating dividends, or, if retained earnings is not shown as a separate account, other increases (decreases) in total owners' equity, including capital contributions (return of capital). — Specify major items <input checked="" type="checkbox"/>	2217		1	
41.	FY 2002 closing balance — Sum of items 37, 38, and 40 minus item 39. Must equal item 25, column (1) if retained earnings is shown as a separate account; must equal item 28 column (1) if retained earnings is NOT shown as a separate account.	2218	\$	1	
Section D — CHANGE IN LOAN LOSS RESERVE, EXCLUDE LOANS TRANSFERRED TO THE FOREIGN PARENT					
42.	Loan loss reserve — Balance at close of FY 2001	2300	\$	1	
43.	Provision for loan losses — Amount charged to the loan loss reserve account during FY 2002	2301		1	
44.	Loan losses — Amount of actual loan losses incurred during FY 2002, including direct write-offs	2302		1	
45.	Recovered losses and other adjustments — Amount of actual loan losses and other adjustments recovered during FY 2002 — Specify major items <input checked="" type="checkbox"/>	2303		1	
46.	Loan loss reserve — Balance at close of FY 2002 — Sum of items 42, 43, and 45 minus item 44	2304	\$	1	

Section E — SCHEDULE OF EMPLOYMENT AND 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 (column (3)) to determine the five primary States.

In column (3), include all employees on the payroll at the end of FY 2002, 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 2002. Exclude home workers and independent sales personnel who are not employees. If employment at the end of FY 2002, or the count taken at some other time during FY 2002, was unusually high or low because of temporary factors (e.g., a strike), give the number of employees that reflects normal operations. If the business enterprise's activity involves large seasonal variations, give the average number of employees for FY 2002. If given, the average should be the average for FY 2002 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.

In column (4), include land and other property, plant, and equipment 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. Include land and other property, plant, and equipment on capital lease from others, but exclude that on capital lease to others. Include property you own that you lease to others under operating leases. Value land and other property, plant, and equipment at historical cost before any allowances for depreciation or depletion.

In column (5), report the gross book value of commercial property you own, and commercial property you use or operate that is leased from others under a capital lease. Commercial property **includes** ALL buildings and associated land leased or rented to others under operating leases. 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 land associated with these buildings. **Include** office buildings and associated land owned by industrial companies NOT located at industrial sites. **Exclude** furniture and equipment located at commercial property. **Exclude** property you use for agricultural, mining, manufacturing, or other industrial purposes, property you use to support these activities, such as research labs and warehouses, and office buildings located at industrial sites. Also **exclude** educational buildings, hospital and institutional buildings, and all undeveloped land.

STATE — Enter name	BEA USE ONLY	Number of employees at close FY 2002	Gross book value (historical cost) of all land, and other property, plant, and equipment, wherever carried on balance sheet, FY 2002 closing balance				The portion of column (4) that is commercial property				
			(4)				(5)				
			Number	Bil.	Mil.	Thou.	Dols.	Bil.	Mil.	Thou.	Dols.
47.	2	3	4					5			
48.	2	3	4					5			
49.	2	3	4					5			
50.	2	3	4					5			
51.	2	3	4					5			
52. Other States		3	4					5			
53. TOTAL — Sum of items 47 through 52	2700	2	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)

File a separate Part III to report each direct and indirect voting interest held by a foreign parent, in the affiliate, at **anytime** during the affiliate's 2002 fiscal year that ended in calendar year 2002. Use this Part III to report the foreign parent with the largest direct voting interest at **year-end**.

Use photocopies of this 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 number shown in item 3, of this Form BE-12 BANK.

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

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

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Control number	

54. Number of Part III's filed by the U.S. affiliate — If there is only one, enter "1." 3010

55. Name of foreign parent reported in this Part III. If the U.S. affiliate is a branch or agency of a foreign bank, report the name of the parent bank (home office) here. Government control, if any, of the foreign parent is to be reported in items 60 through 64. 3011

56. For the foreign parent named in item 55, this Part III is being used to report — Mark (X) one

a. a **direct** equity interest in the U.S. affiliate (as reported in items 7 and 8)

b. an **indirect** equity interest in the U.S. affiliate (as reported in items 9 and 10)

57. If item 56a is marked — Give to a tenth of a percent —

	Close FY 2002 (1)	Close FY 2001 (2)	
a. voting interest owned.	3014 . %	2 . %	"Voting interest" and "equity interest" are defined in instruction 57 on page 13 at the back of this form. NOTE — Sum of item 57a of all Part III's must equal the sum of items 7 and 8.
b. equity interest owned.	3015 . %	2 . %	

58. Country in which foreign parent named in item 55 —

a. is incorporated or organized, if a business enterprise, or is a resident, if an individual 3016

b. is located, if a business enterprise and the country is different from that in item 58a 3017

59. Industry code of foreign parent named in item 55 — For a foreign parent that is a business enterprise, determine the industry code based on the primary activity of the single entity named as the foreign parent in item 55. DO NOT determine the industry code based on the foreign parent's world-wide consolidated sales. For an individual, enter code "05". 3018

— Secure industry code from list on page 8.

NOTE Information regarding the ultimate beneficial owner (UBO) in items 60 through 64 is essential; failure to properly complete these items will constitute an incomplete report, which will be returned for completion.

Identifying the UBO as "bearer shares" is not an acceptable response. The U.S. affiliate must pursue the identification of the UBO through the managing directors of the entity that issued the bearer shares, or any other officials or intermediaries.

60. Is the foreign parent named in item 55 the UBO? (Foreign parent and UBO are defined in items II.L. and II.Q. on page 7 of the Instruction Booklet.) 3019 Yes — Skip to item 64.
 No — Continue with item 61.

61. Is the UBO an individual, or an associated group of individuals? (Associated group is defined in item II.D. on page 6 of the Instruction Booklet.) 3020 Yes — A name need not be given in item 62, but item 63 must be completed for the individual(s).
 No — Continue with item 62.

62. Name of UBO 3021

63. Country of UBO named in item 62 or country of the individual(s) if the answer to item 61 was "Yes." 3022

64. Industry code of UBO — For a UBO that is a business enterprise, determine the industry code for the primary activity of the UBO based on the UBO's world-wide consolidated sales. For an individual, enter code "05." 3023

— Secure industry code from list on page 8.

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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

- NOTE**
1. Data reported in sections D, E, and F must be for the fully consolidated domestic U.S. affiliate. The consolidation rules are found on page 11 at the back of this form.
 2. Data reported in section B must relate ONLY to the bank and bank holding company subsidiaries or units of the U.S. affiliate consolidated on this report. Data reported in section C must relate ONLY to the insurance, real estate, or leasing subsidiaries or units of the U.S. affiliate consolidated on this report.
 3. If item 56a is marked, complete items 65 through 82. If item 56b is marked, report any direct transactions or positions between the U.S. affiliate and the foreign parent or FAFP in items 65, 66a-c, and 77a through 81. Do not duplicate data reported on other Part III's.
 4. To avoid duplication in U.S. Government statistics, exclude from sections B and D claims and liabilities arising from the parent's and affiliate's ordinary banking business and exclude from section E receipts and payments of interest on the excluded claims and liabilities. Instead, report claims and liabilities arising from ordinary banking business and related interest receipts and payments on Treasury Department International Capital (TIC) forms.

Section B — FOREIGN PARENT'S PERMANENT DEBT INVESTMENT IN THE BANKING OPERATIONS OF THE U.S. AFFILIATE	Close FY 2002 (1)				Close FY 2001 (2)			
	• DEBT							
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
Report the foreign parent's "permanent" debt investment that relates ONLY to consolidated subsidiaries or units that are banks or bank holding companies. DO NOT include debt that arises from ordinary banking operations or debt that relates to insurance, real estate, or leasing subsidiaries or units.								
65. Foreign parent's permanent debt investment in U.S. affiliate — Include debt that is considered to be BOTH (a) permanently invested by the foreign parent, and (b) positively identified as being used for nonbanking-type activities (e.g., debt used to acquire buildings, equipment, and other fixed assets). Exclude non-permanent debt such as ordinary bank loans or deposits. Also exclude demand and overnight accounts, debt used to fund investment activities, and debt for which the proceeds are used to meet regulatory and/or capital requirements.	1				2			
3055	\$				\$			

Section C — INTERCOMPANY BALANCES BETWEEN THE INSURANCE, REAL ESTATE, AND LEASING SUBSIDIARIES OR UNITS OF THE U.S. AFFILIATE AND THE FOREIGN PARENT NAMED IN ITEM 55, AND FAFP
Insurance activities are covered by industry codes 5242 (agencies, brokerages, and other insurance related activities), 5243 (insurance carriers, except life insurance carriers) and 5249 (life insurance carriers). Real estate activities are covered by industry code 5310 (real estate). Leasing activities are covered by industry codes 5321 (automotive equipment rental and leasing), 5329 (other rental and leasing services), and 5331 (lessors of non-financial intangible assets (except copyrighted works)).
66a. Does this Form BE-12 BANK include data for domestic U.S. subsidiaries or units that have insurance, real estate, or leasing activities?
3047 <input type="checkbox"/> 1 Yes — Answer items 66b and 66c.
<input type="checkbox"/> 2 No — Skip to item 67.
NOTE: Complete items 66b and 66c ONLY if item 66a is answered "Yes."

For items 66b and 66c report amounts that relate ONLY to insurance, real estate, and leasing activities. Report amounts according to the books of the U.S. affiliate.	Close FY 2002 (1)				Close FY 2001 (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
66b. Liabilities, relating to your insurance, real estate, and leasing activities, owed by U.S. affiliate to foreign parent named in item 55 and to FAFP — Current and long-term.	1				2			
3050	\$				\$			
66c. Receivables, relating to your insurance, real estate, and leasing activities, due to U.S. affiliate from foreign parent named in item 55 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 and foreign affiliates of the foreign parent.	1				2			
3051	\$				\$			

Section D — CHANGES IN EQUITY HOLDINGS IN THE U.S. AFFILIATE BY THE FOREIGN PARENT NAMED IN ITEM 55	Amount (1)							
	Bil.	Mil.	Thous.	Dols.				
Report transactions during FY 2002 by the foreign parent named in item 55 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 remittance of earnings during the period.								
Exclude effect of treasury stock transactions with persons other than the foreign parent, reimbursed losses, and reorganizations in capital structure that do not affect total equity. REPORT ALL AMOUNTS AT THE TRANSACTION VALUE, i.e., the value of the consideration given or received by the foreign parent for the increases or decreases in the foreign parent's equity holdings in the U.S. affiliate.								
• TRANSACTIONS BETWEEN FOREIGN PARENT AND U.S. AFFILIATE								
67. Increase in equity interest				1				
67a. Increase from reimbursed losses				3048				
67b. Other Increases				3049				
68. Decrease in equity interest — Include liquidating dividends				3066				
• TRANSACTIONS BETWEEN FOREIGN PARENT AND A PERSON OTHER THAN U.S. AFFILIATE				1				
69. Acquisition by foreign parent of equity interest in U.S. affiliate from — U.S. persons other than the U.S. affiliate				3067				
70. All foreign persons				3068				
71. Sale by foreign parent of equity interest in U.S. affiliate to — U.S. persons other than the U.S. affiliate				3069				
72. All foreign persons				3070				
73. TOTAL — Equals sum of items 67a, 67b, 69 and 70, minus sum of items 68, 71 and 72				3071				
• For item 73, enter the amounts by which the transaction value —	For acquisition (1)				For liquidation or sale (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
74. exceeds the value carried on the books of the U.S. affiliate	1				2			
3090	\$				\$			
75. is less than the value carried on the books of the U.S. affiliate	1				2			
3091								

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 E — PAYMENTS AND RECEIPTS OF DIVIDENDS OR REMITTED EARNINGS; INTEREST; ROYALTIES, LICENSE FEES, AND OTHER 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 accrued prior to the reporting period, do not report any subsequent settlement of the account in the items below. Exclude interest related to the parent's and affiliate's ordinary banking business.

	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.
76. Dividends or remitted 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. <i>Exclude reimbursed losses.</i> 3073																
77a. Interest on foreign parent's permanent invested debt (item 65) — Do not include interest from other types of loans. 3076																
77b. Interest on liabilities and receivables related to the insurance, real estate, and leasing activities (items 66b and 66c). 3080																
78. Royalties, license fees, and other fees for the use or sale of intangible property 3077																
79. 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. 3082																
80. 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 and 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). Also include as a charge for services rendered any explicit fees paid to, or received from, the foreign parent or FAFP for arranging an interest rate or foreign currency swap agreement. 3083																
81. TOTAL — Sum of items 76 through 80 3084																

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

	Amount (1)			
	Bil.	Mil.	Thous.	Dols.
82. 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 31 based on the foreign parent's direct equity in the U.S. affiliate during FY 2002. 3085				

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3103				

**LIST OF ALL U.S. AFFILIATES FULLY CONSOLIDATED OR DIRECTLY FOREIGN OWNED 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 Form 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 Form BE-12 BANK

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

5110 1

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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 voting 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)
1	2	3	4	5
5111		-		. %
1	2	3	4	5
5112		-		. %
1	2	3	4	5
5113		-		. %
1	2	3	4	5
5114		-		. %
1	2	3	4	5
5115		-		. %
1	2	3	4	5
5116		-		. %
1	2	3	4	5
5117		-		. %
1	2	3	4	5
5118		-		. %
1	2	3	4	5
5119		-		. %
1	2	3	4	5
5120		-		. %
1	2	3	4	5
5121		-		. %
1	2	3	4	5
5122		-		. %
1	2	3	4	5
5123		-		. %
1	2	3	4	5
5124		-		. %
1	2	3	4	5
5125		-		. %
1	2	3	4	5
5126		-		. %
1	2	3	4	5
5127		-		. %
1	2	3	4	5
5128		-		. %
1	2	3	4	5
5129		-		. %
1	2	3	4	5
5130		-		. %
1	2	3	4	5
5131		-		. %
1	2	3	4	5
5132		-		. %
1	2	3	4	5
5133		-		. %

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

BE-12 BANK Supplement A (2002) - List of ALL U.S. affiliates fully consolidated and directly foreign owned branches and agencies aggregated into the reporting affiliate — Cont.

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 voting 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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**BENCHMARK SURVEY OF FOREIGN DIRECT INVESTMENT
IN THE UNITED STATES 2002
FORM BE-12 BANK
ADDITIONAL INSTRUCTIONS**

NOTE: Instructions are cross referenced by number to the items located on pages 1 to 10 of this form.

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

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

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.

PART I — IDENTIFICATION OF U.S. AFFILIATE

2. Consolidation Rules

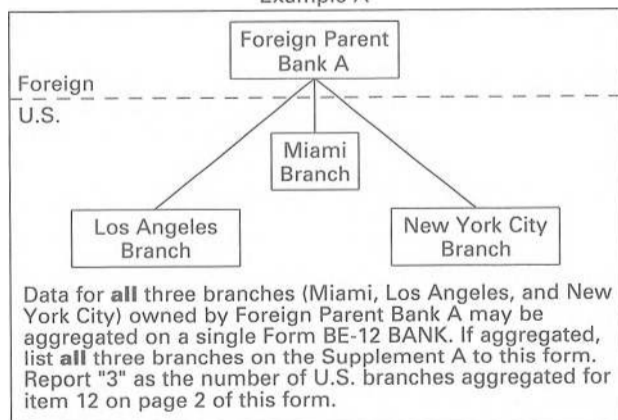
Consolidated reporting by the U.S. affiliate — A U.S. affiliate must file on a fully consolidated domestic U.S. basis, including in the full consolidation all U.S. business enterprises in which it directly or indirectly owns more than 50 percent of the outstanding voting interest. The fully consolidated entity is considered one U.S. affiliate.

NOTE: Starting with the 2002 BE-12, U.S. affiliates that are banks and bank holding companies that directly or indirectly own more than a 50 percent interest in one or more U.S. affiliates in nonbanking industries must file a single consolidated report on Form BE-12 BANK to report BOTH the banking and nonbanking operations.

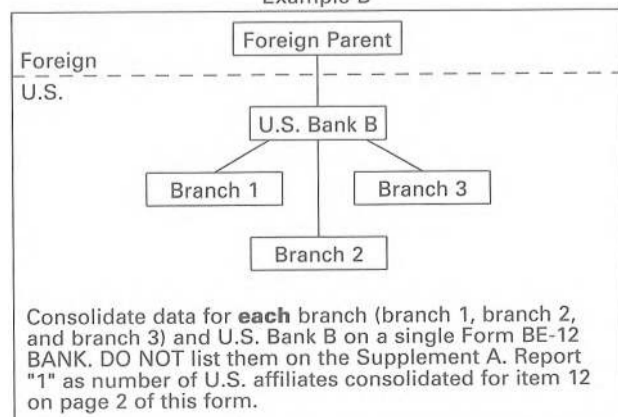
Except as noted in **b** and **c** below, all majority-owned U.S. affiliates should be fully consolidated into your Form BE-12 BANK.

Aggregated reporting — All U.S. branches and agencies (including International Banking Facilities) directly owned by a foreign bank may be aggregated on a single Form BE-12 BANK. See example A below. (Note that subsequent filings of Form BE-605 quarterly reports with BEA, if required, must be on the same aggregated basis.) If all U.S. branches and agencies directly owned by a foreign bank are not aggregated on a single report, then each branch or agency must file a separate Form BE-12 BANK.

Example A



Example B



Unless the exceptions discussed in a or c below apply, any deviation from these consolidation/aggregation rules must be approved in writing each year by BEA.

The following exceptions apply to the consolidation rules. If a U.S. affiliate is not consolidated into its U.S. parent's Form BE-12, then it must file its own Form BE-12(LF), BE-12(SF), or BE-12 BANK.

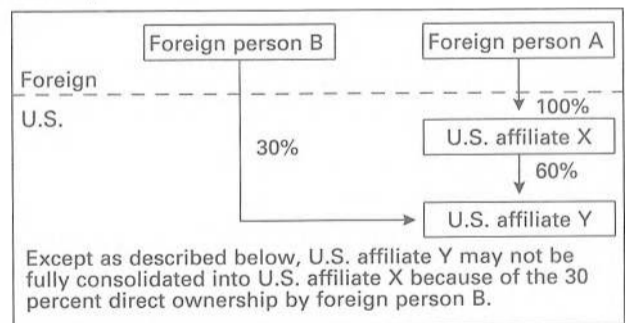
a. DO NOT CONSOLIDATE FOREIGN SUBSIDIARIES, BRANCHES, OPERATIONS OR INVESTMENTS NO MATTER WHAT THE PERCENTAGE OWNERSHIP. Report foreign holdings of the U.S. bank affiliate owned 20 percent or more (including those that are majority owned) using the equity method of accounting. DO NOT eliminate intercompany accounts for investments reported using the equity method. You may report immaterial foreign investments using the cost method of accounting if this treatment is consistent with your normal reporting practice.

Report foreign holdings of the U.S. bank affiliate owned less than 20 percent using the cost method of accounting.

Do not consolidate, aggregate, or report on the equity or cost methods the operations of branches separately chartered by the foreign parent offshore (for example, in the Cayman Islands or the Bahamas). Such branches are considered to be foreign branches of the foreign parent and are not foreign holdings of the U.S. bank affiliate.

b. You may file a separate BE-12 report for a U.S. affiliate that is owned more than 50 percent by another U.S. affiliate if the "owned" U.S. affiliate is not normally fully consolidated because control by the "owning" U.S. affiliate is temporary. **To file separately you must make a request in writing and receive written permission from BEA each year.** Include such affiliates, if not consolidated, on Form BE-12 BANK using the equity method of accounting. DO NOT eliminate intercompany accounts for such affiliates not consolidated. In accordance with FAS 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.

c. 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.)



Reflect the indirect ownership interest, even if more than 50 percent, on the balance sheet and income statement of the owning U.S. affiliate's Form BE-12 on an equity basis. For example, in the situation shown in the diagram above, U.S. affiliate X must treat its 60 percent ownership interest in U.S. affiliate Y as an equity investment.

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 not held by the foreign parent either directly or indirectly must be eliminated. Thus, if in the diagram above, U.S. affiliate Y is 30 percent directly owned by Foreign person A instead of Foreign person B, then U.S. affiliate Y may be fully consolidated into U.S. affiliate X. In this example, the 10 percent minority interest that is not owned (directly or indirectly) by Foreign person A is eliminated. Include this 10 percent minority interest in the equity of affiliate Y as part of "total liabilities" (item 23) on the balance sheet, and include the 10 percent minority interest in the profits or loss as part of "net income (loss)" (item 31).

PART I — IDENTIFICATION OF U.S. AFFILIATE — Continued

4. Reporting period — The report covers the U.S. affiliate's 2002 fiscal year. The affiliate's 2002 fiscal year is defined as the affiliate's financial reporting year that had an ending date in calendar year 2002.

Special Circumstances:

a. 52/53 week fiscal year — Affiliates having a "52/53 week" fiscal year that ends within the first week of January 2003 are considered to have a 2002 fiscal year and should report December 31, 2002 as their 2002 fiscal year end.

b. U.S. affiliates without a financial reporting year — If a U.S. affiliate does not have a financial reporting year, its fiscal year is deemed to be the same as calendar year 2002.

c. Change in fiscal year

(1) New fiscal year ends in calendar year 2002 — A U.S. affiliate that changed the ending date of its financial reporting year **must file a 2002 Form BE-12 BANK that covers the 12 month period prior to the new fiscal year end date.** The following example illustrates the reporting requirements.

Example 1. U.S. affiliate A had a June 30, 2001 fiscal year end date but changed its 2002 fiscal year end date to March 31. Affiliate A must file a 2002 Form BE-12 BANK covering the 12 month period from April 1, 2001 to March 31, 2002. The ending balance sheet amounts reported in column (1) of items 22 through 28 must be the correct balances as of March 31, 2002. The beginning balance sheet amounts reported in column (2) must be the **unrestated ending balances as of June 30, 2001.** To reconcile the beginning and ending retained earnings balances (or, if retained earnings is not shown as a separate account, the beginning and ending owners' equity balances) affiliate A must include an adjusting entry in item 36.

(2) No fiscal year ending in calendar year 2002 — If a change in fiscal year results in a U.S. affiliate not having a fiscal year that ended in calendar 2002, the affiliate **must file a 2002 Form BE-12 BANK that covers 12 months of data.** The following example illustrates the reporting requirements.

Example 2. U.S. affiliate B had a December 31, 2001 fiscal year end date but changed its next fiscal year end date to March 31. Instead of having a short fiscal year ending in 2002, affiliate B decides to have a 15 month fiscal year running from January 1, 2002 to March 31, 2003. Affiliate B must file a 2002 Form BE-12 BANK covering a 12 month period ending in calendar year 2002, such as the period from April 1, 2001 to March 31, 2002. In this example, the ending balance sheet amounts reported in column (1) of items 22 through 28 must be the correct balances as of March 31, 2002. The beginning balance sheet amounts reported in column (2) must be the **unrestated ending balances as of December 31, 2001.** To reconcile the beginning and ending retained earnings balances (or, if retained earnings is not shown as a separate account, the beginning and ending owners' equity balances) affiliate B must include an adjusting entry in item 36.

5. Reporting requirements for a U.S. business enterprise that became foreign owned in fiscal year 2002

a. A U.S. business enterprises newly established in fiscal year 2002 must report data starting with the establishment date up to and ending on the last day of its fiscal year that ended in calendar year 2002. DO NOT estimate data for a full year of operations if the first fiscal year is less than 12 months.

b. A U.S. business enterprises existing before fiscal year 2002 that became foreign owned in fiscal year 2002 must report data for all items for a full 12 months of operations.

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

Section A — BALANCE SHEET ITEMS

24—28

Equity investment in branches and agencies consists of earnings (losses) that have not been distributed or credited (debited) against the parent's account, plus the parent's initial capitalization and subsequent contributions of capital, less the return of this capital, plus the balance of the "accumulated other comprehensive income (loss)" account. If equity investment cannot be separately

identified from debt, then (1) report equity as zero, (2) include all debt and equity amounts in item 23 (total liabilities), and (3) include an amount equal to net income (item 31) in item 39 (dividends or remitted earnings), or an amount equal to net loss (item 31) in item 40 (losses reimbursed by home office).

Section B — OTHER FINANCIAL AND OPERATING DATA

30. Certain realized and unrealized gains (losses) included in the determination of total income

Special instructions for (1) dealers in financial instruments, finance and insurance companies, and (2) real estate companies.

(1) Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 30:

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

DO NOT include in item 30 unrealized gains or losses due to changes in the valuation of financial instruments that are taken to other comprehensive income. Include such gains and losses in item 26b (all other components of accumulated other comprehensive income (loss)).

DO NOT include income from explicit fees and commissions in item 30. Include income from explicit fees and commissions as part of your income from operations on lines 13 through 17.

(2) Real estate companies — Report gains or losses from the sale, disposition, or revaluation of land, other property, plant, and equipment, or other assets as follows:

(a) Realized gains and losses

Report the gross amount of revenues earned from sales of real estate that you owned as operating income in item 17 column 2. Do not net the expenses against the revenues. DO NOT report any amounts in item 30.

(b) Impairment of long-lived assets

Include impairment losses, as defined by FAS 144 and recognized during the period, in item 30 (certain realized and unrealized gains (losses)).

(c) Goodwill impairment

Include goodwill impairment as defined by FAS 142 in item 30 (certain realized and unrealized gains (losses)).

(d) Unrealized gains

Include gains recognized due to the revaluation of real estate assets in item 30 (certain realized and unrealized gains (losses)).

32. Total employee compensation — Employee compensation consists of wages and salaries of employees and employer expenditures for all employee benefit plans. Base employee compensation data on payroll records related to activities during the reporting period. The employee compensation data must cover 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) 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, profit sharing 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. (Include employer contributions to benefit funds 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 expenditures for plant facilities, employee training programs, and reimbursement for business expenses.

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

(2) **Employee benefit plans** are 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, include only the contributions of the employer.

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

47 — 53

The Schedule of Employment and 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. Do not consolidate or include data for foreign business enterprises or operations, whether incorporated or unincorporated.

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. For example, an employee permanently based and carried on the payroll of a company located in California, who is on a duty assignment in Texas of one year or less at the end of the reporting period, should be shown as located in California rather than Texas.

Foreign — Use the category "foreign" to report fixed assets that belong to and are carried directly on the books of the consolidated domestic U.S. affiliate, but are located outside of the United States. Do not include on the foreign line employees who are on a duty assignment outside of the United States for one year or less. Include such employees in the U.S. state, territory, or possession where they are normally located. In most cases do not include any employees on the foreign line. One exception is when employees located outside of the United States for more than one year are carried on the payroll of the domestic U.S. affiliate. Such employees should be reported on the foreign line. Do not include on the foreign line employees located outside of the United States for more than a year if they are carried on the payroll of a foreign company. Such employees do not belong on the Form BE-12 BANK.

Other property, plant and equipment — Use the category "other property, plant, and equipment" to report (1) items that frequently switch locations such as aircraft, railroad rolling stock, ships of U.S. registry, and trucks engaged in interstate transportation, (2) items such as pipelines, fiber optic cable, power lines, etc., located in more than one state, (3) satellites, and undersea cable, and (4) property leased to others, except land or buildings, under operating leases.

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 A — IDENTIFICATION OF FOREIGN PARENT AND ULTIMATE BENEFICIAL OWNER

57. Voting interest and Equity interest

- a. Voting interest** is the percent of ownership in the voting equity of the U.S. affiliate. Voting equity consists of ownership interests that have a say in the management of the company. Examples of voting equity include capital stock that has voting rights and a general partner's interest in a partnership.
- b. Equity interest** is the percent of ownership in the total equity (voting and nonvoting) of the U.S. affiliate. Nonvoting equity consists of ownership interests that do not have a say in the management of the company. An example of nonvoting equity is preferred stock that has no voting rights. Another example is a limited partner's interest in a limited partnership.

Voting interest and equity interest are not always equal. For example, an owner can have a 100 percent voting interest in a U.S. affiliate but own less than 100 percent of the affiliate's total equity. This situation is illustrated in the following example.

Example: U.S. affiliate A has two classes of stock, common stock and preferred stock. There are 50 shares of common stock outstanding. Each common share is entitled to one vote and has an ownership interest in 1 percent of the total owners' equity. There are 50 shares of preferred stock outstanding. Each preferred share has an ownership interest in 1 percent of the total owners' equity but has no voting rights. Foreign parent B owns all 50 shares of the common stock. Unaffiliated U.S. investors own all 50 shares of the preferred stock. Since foreign parent B owns all of the voting stock, foreign parent B has a 100 percent voting interest in U.S. affiliate A. However, since all 50 of the nonvoting preferred shares are owned by unaffiliated U.S. investors, foreign parent B has only a 50 percent equity interest in U.S. affiliate A.

Section E — PAYMENTS AND RECEIPTS OF DIVIDENDS OR REMITTED EARNINGS; INTEREST; ROYALTIES, LICENSE FEES, AND OTHER FEES; AND OTHER SERVICES BETWEEN U.S. AFFILIATE AND FOREIGN PARENT AND BETWEEN U.S. AFFILIATE AND FAFP

80. Allocated expenses and sales of services — Include:

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

In item 80, 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 80, column (3), report payments by the foreign parent and foreign affiliates of the foreign parent to the U.S. affiliate, for losses covered by insurance reported in column (1).

b. 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,
- Financial advisory and custody services,
- Securities lending,
- Origination fees in connection with over-the-counter derivative financial instruments, but only if the fees are separately identified in transaction documentation issued by the dealers in the instruments to the customers, and are not considered undifferentiated components of overall trading or market making gains,
- Asset pricing,
- Security exchange listing fees,
- Demand deposit fees,
- Securities rating services,
- Electronic funds transfer,
- 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.

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

Do not report as financial services the following:

- 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,
 - 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,
 - Annuity purchases and payments to annuitants,
 - Pension fund contributions and benefits,
 - Earnings of principals from buying and selling of financial instruments,
 - Bid/ask price spreads and trading profits on dealing in foreign currencies, securities, and other financial instruments,
 - Insurance premiums and losses, and commissions on insurance,
 - Interest and dividend receipts and payments
- c. Transportation** — Report payments by the U.S. affiliate to the foreign parent or foreign affiliates of the foreign parent (FAFP) for carrying merchandise from foreign destinations to the United States **and between foreign destinations**; report receipts by the U.S. affiliate from the foreign parent and FAFP for carrying merchandise from the United States to foreign destinations and for carrying freight between foreign destinations.

d. Computer and information services — Report payments and receipts for:

- (1) Data entry processing (both batch and remote), and tabulation; computer systems analysis, design, and engineering; custom software and programming services (including web site design); integrated hardware/software systems; and other computer services (e.g., timesharing, maintenance, web site management, and repair).
- (2) Business and economic data base services, including business news, stock quotation, and financial information services; medical, legal, technical, demographic, bibliographic, and similar data base services; general news services, such as those purchased from a news syndicate; direct non-bulk subscriptions (including online) to newspapers and periodicals; and other information services, including reservation systems and credit reporting and authorization systems. For airline reservation systems, include booking fees from foreign carriers for the use of your reservation system, whether accessed directly or by a U.S. or foreign travel agent.

e. Management, consulting, and public relations services

f. Research, development, and testing services — Commercial and noncommercial research, product development services, and testing services.

g. 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 services (items 13 through 17, column 2 of this form) and allocated expenses or reimbursements for, professional, technical, public relations, or other services that would be included in "other income" in the income statement of the provider of the service. Telecommunications carriers should **not** include payments and receipts for message telephone services: report data for these services on Form BE-20 (Benchmark) or BE-22 (Annual) Survey of Selected Services Transactions With Unaffiliated Foreign Persons.

**BENCHMARK SURVEY
OF FOREIGN DIRECT
INVESTMENT IN THE
UNITED STATES — 2002**

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

ELECTRONIC FILING See our web site at www.bea.gov/astar for details.

OR

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

OR

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

Public reporting burden for this claim for exemption is estimated to vary from 20 to 60 minutes per response, with an average of 45 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.

INSTRUCTIONS

Response required — Section 806.4 of 15 CFR, Chapter VIII, requires that all persons subject to the reporting requirements of the BE-12 Survey respond, whether or not they are contacted by BEA. It also requires that persons, or their agents, who are contacted by BEA about reporting in this survey, must respond in writing. They may respond by:

- certifying in writing, within 30 days of being contacted by BEA to the fact that the person had no direct investment within the purview of the reporting requirements of the BE-12 survey;
- completing and returning the Form BE-12(X) Claim for Exemption From Filing Form BE-12(LF), BE-12(SF), or BE-12 BANK within 30 days of receipt of BE-12 survey report forms; or
- filing the properly completed Form BE-12(LF), BE-12(SF) or BE-12 BANK by May 31, 2003, as required.

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

See the **Instruction Booklet** for complete reporting requirements and definitions.

U.S. AFFILIATE'S 2002 FISCAL YEAR — The affiliate's financial reporting year that had an ending date in calendar year 2002.

Assistance — Telephone: (202) 606-5577; FAX: (202) 606-5319; E-mail: be12/15@bea.gov

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.

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. See additional information on page 2 of this form.

BEA USE ONLY

Control number

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 — hereinafter "the Act"), and the filing of reports is mandatory.

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 enterprise received a pre-labeled Form BE-12(LF), BE-12(SF), or BE-12 BANK, but is exempt from filing those forms, enter below the name, address, and BEA Identification Number from the label affixed to Part 1, item 1, of that form. If a pre-labeled form was not received, enter full name and address.

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

BASIS OF CLAIM FOR EXEMPTION - Complete item 1 or item 2 (on back), whichever is applicable.

1. 00100 **Complete ALL items (1.a. through 1.h.) below**

This U.S. business enterprise was a U.S. affiliate of a foreign person at the end of its fiscal year that ended in calendar year 2002, but is exempt from filing Form BE-12(LF), BE-12(SF), or 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 \$10 million (positive or negative) at the end of, or for, its fiscal year that ended in calendar year 2002:

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

	Amount	Amount			
		Bil.	Mil.	Thous.	Dols.
a. Total assets at close FY 2002— <i>Do not net out liabilities.</i>	2109	\$			
b. Sales or gross operating revenues for FY 2002, excluding sales taxes — <i>Do not give gross margin.</i>	1174				
c. Net income (loss) for FY 2002, after provision for U.S. income taxes	2159				

d. Country of foreign parent **BEA USE ONLY**
3016 1

e. Country of ultimate beneficial owner (UBO) — See **Instruction Booklet**, page 7, instruction II.Q., for definition of UBO. **BEA USE ONLY**
3022 1

	Amount	Amount			
		Bil.	Mil.	Thous.	Dols.
f. Total liabilities	2114	\$			

g. **Major activity of fully consolidated U.S. affiliate** — Briefly describe the major product(s) and/or service(s) 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. (For example, "manufacture widgets to sell at wholesale.")

1163 1

h. **Industry of this affiliate** — Enter the 4-digit international surveys industry (ISI) code of the industry with the largest sales or gross operating revenues. For a full explanation of each code see the *Guide to Industry and Foreign Trade Classifications for International Surveys, 2002.* 1164

ISI Code
1 <input type="text"/>

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 instruction III.G. on page 8 of the **Instruction Booklet**, estimates may have been provided.

Authorized official's signature Date

Print or type name and title

Telephone number FAX number

May we use e-mail to correspond with you to discuss questions relating to this Form BE-12(X), including questions that may contain information about your company that you may consider confidential? (Note that electronic mail is not inherently confidential; we will treat information we receive as confidential, but your e-mail is not necessarily secure against interception by a third party.)

1027 1 Yes — *If yes, please provide your e-mail address.* →

2 No

E-mail address 1

1028

2. This U.S. business enterprise is exempt from filing Form BE-12(LF), BE-12(SF), or BE-12 BANK because:

- (a) ⁰⁰¹¹⁰ This U.S. business enterprise was not a U.S. affiliate of a foreign person at any time during calendar year 2002 but had been a U.S. affiliate of a foreign person at some time between January 1, 1997 and the beginning of calendar year 2002.

Give date foreign ownership ceased or went below 10 percent.

	Month	Day	Year
7010	1		

- (b) ⁰⁰¹¹¹ This U.S. business enterprise was not a U.S. affiliate of a foreign person at any time during calendar year 2002 and was not a U.S. affiliate of a foreign person at any time since January 1, 1997.

- (c) ⁰⁰¹¹² This U.S. business enterprise was a U.S. affiliate of a foreign person during its fiscal year that ended in calendar year 2002 but is fully consolidated into the BE-12 report for another U.S. affiliate — Enter full name, address, and BEA Identification Number of the consolidated U.S. affiliate that is reporting to BEA:

Name ⁰⁰¹²⁰

Street or P.O. Box ⁰⁰¹³⁰

City and State ⁰⁰¹⁴⁰ ZIP Code ⁰⁰¹⁵⁰

BEA Identification Number ⁷⁰¹¹

- (d) ⁰⁰¹⁶⁰ This U.S. business enterprise is exempt from filing because its owners are citizens of the United States who are resident abroad as a result of official employment by the U.S. Government (including the immediate family of such persons), or its owners have been and expect to be resident abroad for less than one year.

- (e) ⁰⁰¹⁷⁰ This U.S. business enterprise was a U.S. affiliate of a foreign person at some time during calendar year 2002, but ceased to be a U.S. affiliate before the end of its fiscal year that ended in calendar year 2002.

Give date foreign ownership ceased or went below 10 percent.

	Month	Day	Year
7012	1		

- (f) ⁰⁰¹⁸⁰ This U.S. business enterprise is a U.S. affiliate of a foreign person, but it became a U.S. affiliate after the end of the U.S. business enterprise's fiscal year that ended in calendar year 2002, or if a newly formed company, its first fiscal year did not end until sometime in calendar year 2003. Complete items (1) and (2) below.

(1) Give date when the U.S. business enterprise became a U.S. affiliate of a foreign person,

	Month	Day	Year
7013	1		

Note that a Form BE-13 should have been filed to reflect the acquisition.

Forms can be found at: www.bea.gov/bea/surveys/fdiusurv.htm

AND

(2) Give the ending date of the U.S. business enterprise's fiscal year that ended in calendar year 2002, or if a newly formed company, give the ending date of its first fiscal year.

	Month	Day	Year
7014	1		

- (g) ⁰⁰¹⁹⁰ Other — Specify and include reference to section of regulations or instructions on which claim is based.

⁷⁰¹⁵ 1

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

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

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.