



**2009 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD  
MANDATORY — CONFIDENTIAL  
BE-10B (Report for Foreign Affiliate)**

**REPORT ELECTRONICALLY:**  
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**MAIL REPORTS TO:**

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

**DELIVER REPORTS TO:**

U.S. Department of Commerce  
Bureau of Economic Analysis, BE-69(A)  
Shipping and Receiving,  
Section M-100  
1441 L Street, NW  
Washington, DC 20005

**FOR INFORMATION OR ASSISTANCE:**

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Please include your BEA Identification Number with all requests.

Copies of instructions and blank forms:  
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**BEA USE ONLY**

**Affiliate ID Number**

**B**

- Name of U.S. Reporter of foreign affiliate – Same as item 1, Form BE-10A
- Name of foreign affiliate being reported – Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Forms BE-11 and BE-577.

1002

**IMPORTANT**

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

**Who must report** — The U.S. Reporter must file Form BE-10B for each majority-owned foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; or net income after provision for foreign income taxes was greater than \$80 million (positive or negative) at any time during the affiliate's 2009 fiscal year.

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

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

**May 28, 2010** for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C and/or BE-10D

**June 30, 2010** for a U.S. Reporter required to file 50 or more Forms BE-10B, BE-10C, and/or BE-10D

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

**Currency amounts** — Report in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line. EXAMPLE – If amount is \$1,334,891.00, report as

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

Bil.	Mil.	Thous.	Dols.
	1	335	

98.7 %

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

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

*See Additional Instructions for Part I, on page 17 at the back of this form.*

**3. Number of foreign affiliates consolidated in this report** — Do not consolidate affiliates located in different countries or in different 4-digit industries. See the *Instruction Booklet, Part I.B.2.d.(1)*. If your answer to this question is 2 or more, you must complete **Supplement B (page 16)** of this report. If this report is for a single foreign affiliate, enter "1" in the box.

1003  Number

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

1004  1  Yes — Item 42 and item 57 must have entries and Supplement A of this Form BE-10B must be completed.  
 2  No

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

1005  1  Corporation  2  Branch  3  Partnership  4  Other — Specify

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

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

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

1007  601  Australia  650  China  313  Ireland  319  Netherlands  
 302  Belgium  307  France  314  Italy  325  Switzerland  
 202  Brazil  308  Germany  614  Japan  327  United Kingdom  
 100  Canada  611  Hong Kong  213  Mexico  1  Other — Specify

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

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

**9. The ending date of this foreign affiliate's 2009 fiscal year** – The foreign affiliate's financial reporting year that has an ending date in calendar year 2009. See *Instruction Booklet, Part II.A.*

Month	Day	Year
1		<b>2009</b>

1009

Part I — Identification of Foreign Affiliate — Continued

10. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 2009?

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

- <sup>2</sup> 1  Establish the foreign affiliate?
- <sup>2</sup> 2  Acquire a voting interest of 10 percent or more in an existing foreign company from a foreign person?
- <sup>2</sup> 3  Acquire a voting interest of 10 percent or more in this affiliate from a U.S. person? — Give name and address of U.S. person.

\_\_\_\_\_

\_\_\_\_\_

Enter date

Month	Year
3	

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

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

\_\_\_\_\_

\_\_\_\_\_

Enter date

Month	Year
3	

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

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

11. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2009 that caused FY 2008 data to be restated? Mark (X) one.

- 1011 <sup>1</sup> 1  Yes — Report all close FY 2008 data before restatement, unless otherwise specified.
- <sup>1</sup> 2  No

DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — Enter percent of ownership, to a tenth of one percent, based on total voting stock, as applicable, if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate, held <b>directly</b> by	Percent of ownership at close of fiscal year			
	Equity interest		Voting interest	
	2009 (1)	2008 (2)	2009 (3)	2008 (4)
12. U.S. Reporter named in item 1 — Report equity interest and voting interest.	1012	. %	. %	. %
13. Other foreign affiliate(s) of U.S. Reporter named in item 1 — If entry is made here, complete items 20 and 21.	1013	. %	. %	. %
14. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 22 must be "Yes."	1014	. %	. %	. %
15. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 22 must be "Yes."	1015	. %	. %	. %
16. Other U.S. persons	1016	. %	. %	. %
17. Foreign persons in this affiliate's country of location (not reported above)	1017	. %	. %	. %
18. All other foreign persons (not reported above)	1018	. %	. %	. %
19. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — Sum of items 12 through 18	1019		100.0 %	100.0 %
20. INDIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — If there is an entry in item 13, enter U.S. Reporter's percent of indirect ownership in this affiliate. See <b>Instruction Booklet</b> , Part I.B.1.c., for instructions on how to calculate indirect ownership percentages.	1020	. %	. %	. %
21. Identification of foreign affiliate parent(s) — If there is an entry in item 13, column (3) or column (4) — Enter below, the name(s) and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in item 1 holding a direct ownership interest in this foreign affiliate. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.				

Foreign affiliate holding direct ownership interest in this foreign affiliate				Name of foreign affiliate, if any, in ownership chain that holds direct interest in foreign affiliate named in column (a)
Name and ID Number Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate. (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate		
		Close FY 2009 (b)	Close FY 2008 (c)	
a. 1191	1	2 . %	3 . %	
b. 1192	1	2 . %	3 . %	
c. 1193	1	2 . %	3 . %	
d. TOTAL — Must equal percentages entered in Item 13	1021	2 . %	3 . %	

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

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

1022  <sup>1</sup> 1  Yes — *Item 14 or 15, on page 2, must have an entry, and either item 23 or 24 must be completed. See Instruction Booklet, Part I.B.2.d.(2).*

<sup>1</sup> 2  No — *Skip to item 25*

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

Name	Mailing address

**24. If the answer to item 22 is "Yes," and if the U.S. Reporter named in item 1 is not submitting the complete report (i.e., is submitting a "partial" report) for this foreign affiliate — Give name and mailing address of U.S. Reporter who is submitting the data.**

	1	2	3	4	5
1025					
1026					
BEA USE ONLY 1027					

**25. Major activity of foreign affiliate — Mark (X) one**

**Select the one activity below that best describes the major activity of the foreign affiliate. For an inactive affiliate, select the activity based on its last active period; for "start-ups," select the intended activity.**

1028  <sup>1</sup> 1  Producer of goods  <sup>1</sup> 4  Provider of services

<sup>1</sup> 2  Seller of goods the foreign affiliate does not produce  <sup>1</sup> 5  Other — *Specify*

<sup>1</sup> 3  Producer or distributor of information

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

1029

<b>Industry classification of foreign affiliate (based on sales or gross operating revenues) —</b> Enter the BEA 4-digit International Surveys Industry (ISI) code(s) and the sales or gross operating revenues associated with each code. For a full explanation of each code, see the <b>Guide to Industry Classifications for International Surveys, 2007</b> . For an inactive affiliate, base the industry classification(s) 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 46. <i>Holding companies see Additional Instructions for Part I, items 27-35, on page 17 at the back of this form.</i>	ISI code  (1)	Sales or gross operating revenues (2)			
		Bil.	Mil.	Thous.	Dols.
<b>27. Largest sales or gross operating revenues</b> <span style="float: right;">1030</span>	1	2			
<b>28. 2nd largest sales or gross operating revenues</b> <span style="float: right;">1031</span>	1	2			
<b>29. 3rd largest sales or gross operating revenues</b> <span style="float: right;">1032</span>	1	2			
<b>30. 4th largest sales or gross operating revenues</b> <span style="float: right;">1033</span>	1	2			
<b>31. 5th largest sales or gross operating revenues</b> <span style="float: right;">1034</span>	1	2			
<b>32. 6th largest sales or gross operating revenues</b> <span style="float: right;">1035</span>	1	2			
<b>33. 7th largest sales or gross operating revenues</b> <span style="float: right;">1036</span>	1	2			
<b>34. Sales or gross operating revenues not accounted for above</b> <span style="float: right;">1037</span>	1	2			
<b>35. TOTAL SALES OR GROSS OPERATING REVENUES —</b> <i>Sum of items 27 through 34 (Must equal item 41, and also item 90, column (1) or item 96, column (1), as appropriate.)</i> <span style="float: right;">1038</span>		2			

**36. – 39. Intentionally blank**

Remarks

	1	2	3	4	5
1039					
BEA USE ONLY 1040					

Part I — Identification of Foreign Affiliate — Continued

40. Official identification number(s) issued to this affiliate by the host-country government or by the local chamber of commerce.

1041 1

2

If the ID number has fewer than 10 digits, add leading zeros.

Enter the number(s), if readily available, for affiliates whose country of operation is one of the countries listed below. BEA will use these numbers to facilitate linking to publicly available information, which may reduce the number of follow-up questions to respondents.

- Belgium 10-digit number issued by the value added tax (VAT) administration
- France 9-digit number (SIREN) issued by the French National Statistical Agency (INSEE)
- Italy 9-character alphanumeric identifier issued by the regional chamber of commerce
- Ireland 6-digit number issued by the Irish Companies House
- Netherlands 8-digit number issued by the Commercial Register (Handelsregister) of the Netherlands Chamber of Commerce
- United Kingdom 8-digit number issued by the United Kingdom Companies House

For details on the official identification numbers for other countries see **Additional Instructions** for Part I, item 40, on page 17 at the back of this form.

Part II — Financial and Operating Data of Foreign Affiliate

Section A — Income Statement — See <i>Additional Instructions</i> for Part II, Section A, on page 17 at the back of this form.	Amount			
	Bil.	Mil.	Thous.	Dols.
<b>INCOME</b>				
<b>41. Sales or gross operating revenues, excluding sales taxes</b> — Must equal item 35, column (2), and also item 90, column (1), or item 96, column (1), as appropriate. ( <i>Dealers in financial instruments see Special Instructions, A.1., page 19; insurance companies see Special Instructions, B.3.a., page 19.</i> )	2041	\$		
<b>42. Income from equity investments in foreign affiliates</b> — For foreign affiliates owned 20 percent or more (including those that are majority-owned), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends or distributed earnings for unincorporated affiliates. Do not include interest income.	2042			
<b>43. Income from other equity investments</b>	2043			
<b>44. Certain gains (losses)</b> — Read the following instructions carefully as they may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report <b>gross before</b> income tax effect. Include income tax effect in item 48. Report gains (losses) resulting from: <ul style="list-style-type: none"> <li>a. Sale or disposition of financial assets including investment securities; FAS ASC Topic 320 (Formerly FAS 115 – Accounting for Certain Investments in Debt and Equity Securities) holding gains (losses) on securities classified as trading securities; FAS ASC Topic 320 impairment losses; and gains (losses) derived from derivative instruments. <i>Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see Special Instructions, A.1., page 19;</i></li> <li>b. Sales or dispositions of land, other property, plant and equipment, or other assets, and FAS ASC Topic 360 (Formerly FAS 144 – Accounting for the Impairment or Disposal of Long-Lived Assets) impairment losses. <u>Exclude</u> gains or losses from the sale of inventory assets in the ordinary course of trade or business. <i>Real estate companies, see Special Instructions, A.2., page 19;</i></li> <li>c. Goodwill impairment as defined by FAS ASC Topic 350 (Formerly FAS 142 – Goodwill and Other Intangible Assets);</li> <li>d. Restructuring. <u>Include</u> restructuring costs that reflect write-downs or write-offs of assets or liabilities. <u>Exclude</u> actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors. Report them in item 47;</li> <li>e. Disposals of discontinued operations. <u>Exclude</u> income from the operations of a discontinued segment. Report such income as part of your income from operations in items 35 and 41;</li> <li>f. Re-measurement of foreign affiliate’s foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;</li> <li>g. Extraordinary, unusual, or infrequently occurring items that are material. <u>Include</u> losses from accidental damage or disasters after estimated insurance reimbursement. <u>Include</u> other material items, including write-ups, write-downs, and write-offs of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. <u>Exclude</u> legal judgments. Report legal judgments against the foreign affiliate in item 47. Report legal settlements in favor of the foreign affiliate in item 45;</li> <li>h. The cumulative effect of a change in accounting principle;</li> <li>i. The cumulative effect of a change in the estimate of stock compensation forfeitures under FAS ASC Topic 718 (Formerly FAS 123(R) — Share-Based Payments).</li> </ul>	2044			
<b>45. Other income</b> — <i>Specify</i>	2045			
<b>46. TOTAL INCOME</b> — <i>Sum of items 41 through 45</i> →	2046	\$		
<b>COSTS AND EXPENSES</b>				
<b>47. Cost of goods sold or services rendered and selling, general, and administrative expenses</b> — ( <i>Insurance companies see Special Instructions, B.3.c., page 19.</i> )	2047			
<b>48. Foreign income taxes</b> — Provision for foreign income taxes for FY 2009	2048			
<b>49. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation</b> — <i>Specify</i>	2049			
<b>50. TOTAL COSTS AND EXPENSES</b> — <i>Sum of items 47 through 49</i> →	2050	\$		
<b>NET INCOME</b>				
<b>51. NET INCOME (LOSS)</b> — <i>Item 46 minus item 50</i> →	2051	\$		

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

**Section B — Balance Sheet** — See *Additional Instructions* for Part II, Section B, on page 17 at the back of this form.

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

		BALANCES							
		Close FY 2009 (1)				Close FY 2008 (unrestated) (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
<b>ASSETS</b> (Insurance companies see <i>Special Instructions</i> , B.2. and B.3.f., page 19.)		1				2			
<b>52. Trade accounts and trade notes receivable, current</b> — Net of allowance for doubtful accounts.	2081	\$				\$			
<b>53. Inventories</b>	2082								
<b>54. Land</b>	2083								
<b>55. Other property, plant, and equipment — Gross</b>	2084								
<b>56. Accumulated depreciation and depletion</b>	2085	(		)		(		)	
<b>57. Equity investments in other foreign affiliates of which this affiliate is a parent</b> — Report on an equity basis foreign affiliates owned 20 percent or more (including majority-owned affiliates). Report at cost those owned less than 20 percent. See <i>Instruction Booklet, Part IV.C.2.</i>	2086								
<b>58. Other assets</b> — Other assets not reported elsewhere (including cash, other equity investments and noncurrent marketable securities, land held for resale, receivables and other investments).	2089								
<b>59. TOTAL ASSETS</b> — Sum of items 52 through 58	2090	\$				\$			
<b>LIABILITIES</b> (Insurance companies see <i>Special Instructions</i> , B.3.g., page 19.)		1				2			
<b>60. Trade accounts and trade notes payable, current</b>	2092								
<b>61. Other liabilities</b>	2093								
<b>62. TOTAL LIABILITIES</b> — Sum of items 60 and 61	2094	\$				\$			
<b>OWNERS' EQUITY</b> — INCORPORATED AFFILIATE ONLY, complete items 63 through 69		1				2			
<b>63. Capital stock and additional paid-in capital</b>	2095								
<b>64. Retained earnings (deficit)</b>	2096								
<b>Accumulated other comprehensive income (loss)</b>		Close FY 2009 (1)				Close FY 2008 (unrestated) (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
<b>65. Translation adjustment component</b>	2097	1				2			
		\$				\$			
<b>66. All other components</b>	2098	1				2			
		\$				\$			
<b>67. Total accumulated other comprehensive income (loss) — Equals sum of items 65 and 66.</b>	2099								
<b>68. Other</b> — Include treasury stock and involuntarily (or legally) restricted earnings — Specify	2100								
<b>69. TOTAL OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) — Equals item 59 minus item 62 and, equals the sum of items 63, 64, 67, and 68.</b>	2101	\$				\$			
<b>OWNERS' EQUITY</b> — UNINCORPORATED AFFILIATE ONLY, complete items 70 and 71		1				2			
<b>70. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE) — Equals item 59 minus item 62.</b>	2102	\$				\$			
<b>71. Translation adjustment</b> — Cumulative amount at year end (per FAS ASC Topic 830 (Formerly FAS 52)) — That portion of item 70 representing the affiliate's cumulative translation adjustment account.	2103								

Remarks

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

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

**NUMBER OF EMPLOYEES** — Employees on the payroll at the end of FY 2009 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2009. If the number of employees at the end of FY 2009 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2009. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

**EMPLOYEE COMPENSATION** — Expenditures made by an employer in connection with the employment of workers, including cash payments, payments in-kind, and employer expenditures for employee benefit plans including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. DO NOT include compensation of contract workers not carried on the payroll of this affiliate.

NUMBER OF EMPLOYEES		Number of employees			
		1			
<b>72. TOTAL NUMBER OF EMPLOYEES</b>	2105				
<b>73. Number of employees in item 72 who are research and development employees</b> — Employees engaged in R&D, including managers, scientists, and other professional and technical employees. See <i>Additional Instructions</i> for Part II, Section C, on page 17 at the back of this form.	2106	1			
EMPLOYEE COMPENSATION		Amount			
74. TOTAL EMPLOYEE COMPENSATION		Bil.	Mil.	Thous.	Dols.
<b>a. Wages and salaries</b> — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; and		1			
<b>b. Employee benefit plans</b> — Employer expenditures for all employee benefit plans	2110	\$			
<b>75. If total employee compensation, item 74, is zero, is the compensation on the payroll of another foreign affiliate?</b>					
2111	1 1	<input type="checkbox"/> Yes			
	1 2	<input type="checkbox"/> No — Explain why compensation is zero.			
76. Intentionally blank					

**Section D — Insurance**

**77. INSURANCE INDUSTRY ACTIVITIES — Premiums earned and losses incurred**

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

**a. Of the total sales or gross operating revenues reported in item 35, column 2, were any of the sales or revenues generated by insurance related activities covered by industry codes 5243 or 5249?**

2113 1 1  Yes — Answer b and c  
 1 2  No — Continue with item 78

**NOTE: Complete b and c ONLY if a is answered "Yes."**

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

1	Amount			
	Bil.	Mil.	Thous.	Dols.
2114	\$			

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

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

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

2115	\$			
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Remarks

2116	1	2	3
2117	1	2	3

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

Section E — Interest, Production Royalty Payments, Taxes, and Royalties and Fees	Amount		
	Bil.	Mil. Thous.	Dols.
<b>78. Interest income</b> — Interest received or due to the affiliate from all payors (including affiliated persons), net of tax withheld at the source. Include all interest receipts included in items 41 and 45. Do not net against interest expensed, item 79. <span style="float: right;">2124</span>	\$		
<b>79. Interest expensed or capitalized</b> — Interest expensed or capitalized by the affiliate, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, item 78. <span style="float: right;">2125</span>			
<b>80. Production royalty payments to foreign governments for natural resources</b> — Report amounts paid or accrued for the year to foreign governments, their subdivisions and agencies. Include payments in-kind at market value. <span style="float: right;">2126</span>			
<b>81. Taxes (other than income and payroll taxes) and nontax payments (other than production royalty payments)</b> — Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. Include amounts paid or accrued for the year, net of refunds or credits, to foreign governments, their subdivisions and agencies for — a. Sales, value added, consumption, and excise taxes collected by the affiliate on goods and services that the affiliate sold; b. Property and other taxes on the value of assets and capital; c. Any remaining taxes (other than income and payroll taxes); and d. Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (other than production royalty payments for natural resources). <span style="float: right;">2127</span>			
<b>ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY</b> <b>Receipts</b> — Include royalties, license fees, and other amounts received by or credited to this affiliate for the use or sale of intangible property.			
<b>82. Receipts — Sum of items 83 and 84</b> → <span style="float: right;">2128</span>	\$		
<b>83.</b> Received from other foreign affiliate(s) of the U.S. Reporter(s) <span style="float: right;">2129</span>			
<b>84.</b> Received from other foreign persons <span style="float: right;">2130</span>			
<b>Payments</b> — Include royalties, license fees, and other amounts paid or credited by this affiliate for the use or purchase of intangible property.			
<b>85. Payments — Sum of items 86 and 87</b> → <span style="float: right;">2131</span>	\$		
<b>86.</b> Paid or credited to other foreign affiliate(s) of the U.S. Reporter(s) <span style="float: right;">2132</span>			
<b>87.</b> Paid to other foreign persons <span style="float: right;">2133</span>			
<b>88.</b> Intentionally blank			

**Section F — Size of Foreign Affiliate**

**89. Did this foreign affiliate have any one of these three items: (1) total assets, (2) sales or gross operating revenues, excluding sales taxes or (3) net income (loss), greater than \$300 million at any time during the affiliate's 2009 fiscal year?**

<sup>1</sup> **1**  Yes — Skip to Part IV on page 9

<sup>1</sup> **2**  No — Complete Part III on page 8, then continue with Part V on page 11

Remarks

BEA USE ONLY 2134

**Part III — Financial and Operating Data of Foreign Affiliate With Assets, Sales, and Net Income  
(Loss) Less Than or Equal to \$300 Million**  
Complete **ONLY** if the answer to item 89 is "No."

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

90. Sales or gross operating revenues, excluding sales taxes	TOTAL <i>Column (1) equals the sum of columns (2) through (7)</i> (1)		Local sales		Sales to U.S.		Sales to other countries	
			To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	To U.S. Reporter(s)	To unaffiliated customers	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers
	Bil.	Mil. Thous. Dols.	(2)	(3)	(4)	(5)	(6)	(7)
Column (1) equals item 41.	1		2	3	4	5	6	7
2154	\$		\$	\$	\$	\$	\$	\$

**Section B — Technology** — See *Additional Instructions* for Part IV, Section B, on page 18 at the back of this form.

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

**NOTE** — Item 91 pertains to R&D performed by the foreign affiliate, including R&D performed by the affiliate for others under contract. This is the basis on which National Science Foundation surveys request information on R&D.

	Amount			
	Bil.	Mil. Thous.	Dols.	
91. R&D performed BY the affiliate	1			2155
	\$			
92. R&D performed FOR the affiliate by others (including U.S. parent(s) on a contractual basis	1			2156

**Section C — Property, Plant and Equipment (PP&E)** See *Additional Instructions* for Part IV, Section C, on page 18 at the back of this form. (Insurance companies also see *Special Instructions, B.3.h., page 19*)

**93. Expenditures for new and used property, plant and equipment (PP&E)** — PP&E includes land, timber, mineral and like rights owned, structures; machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs, but excludes other types of intangible assets, and land held for resale.

	Amount			
	Bil.	Mil. Thous.	Dols.	
93.	1			2157
	\$			
94. Current-period depreciation and depletion — Current-period charges against property, plant, and equipment included in items 54 and 55.	1			2158

95. Intentionally blank

➔ Skip to Part V on page 11.

Remarks

BEA USE ONLY	1	2	3	4	5
2159					



**Part IV — Financial and Operating Data of Foreign Affiliate With Assets, Sales, or Net Income (Loss) Greater Than or Equal to \$300 Million**  
 Complete **ONLY** if the answer to item 89 is "Yes."

→ If you completed Part III, skip to Part V on page 11.

**Section A — Distribution of Sales or Gross Operating Revenues — See Additional Instructions for Part IV, Section A, on page 18 at the back of this form.**

Distribute sales or gross operating revenues among three categories – sales of goods, sales of services, and investment income. For the purpose of this distribution, "goods" are normally economic outputs that are tangible and "services" are normally economic outputs that are intangible. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify the sales as goods or services based on whichever accounts for a majority of the value. Give best estimates if actual figures are not available. *Insurance companies also see Special Instructions, B.3.d. and e., page 19.*

96. Sales or gross operating revenues, excluding sales taxes	TOTAL Column (1) equals the sum of columns (2) through (7)				Local sales		Sales to U.S.		Sales to other countries			
					To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	To U.S. Reporter(s)	To unaffiliated customers	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers		
											(1)	(2)
a. Column (1) equals item 41. b. Each column of line 96 equals the sum of items 97, 98, and 99.	Bil.	Mil.	Thous.	Dols.								
3054	\$				\$	\$	\$	\$	\$	\$		
<b>BY TYPE</b>	1				2	3	4	5	6	7		
97. Sales of goods	3055											
98. Sales of services	3056											
99. Investment income	3057											
<b>BY DESTINATION</b> The sum of items 100 through 105, column (1) and (2) equals item 96, columns (6) and (7), respectively.					Sales to other countries							
					To other foreign affiliates of the U.S. Reporter(s)			To unaffiliated customers				
					(1)	(2)						
					Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
100. Canada					3058	\$			\$			
101. Europe					3059							
102. Latin America and other Western Hemisphere					3060							
103. Africa					3061							
104. Middle East					3062							
105. Asia and Pacific					3063							

**Section B — Technology — See Additional Instructions for Part IV, Section B, on page 18 at the back of this form.**

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

**NOTE** — Items 106 through 109 pertain to R&D performed by the foreign affiliate, including R&D performed by the affiliate for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FAS ASC Topic 730 (Formerly FAS 2 – Measure of R&D; i.e., R&D from which the firm benefits) is the sum of items 107 and 110.

	Amount			
	Bil.	Mil.	Thous.	Dols.
106. R&D performed BY the foreign affiliate, total — Sum of items 107, 108, and 109	3064	\$		
107. For the foreign affiliate's own account	3065			
108. For affiliated persons (including U.S. parent(s)) under contract	3066			
109. For others under contract	3067			
110. R&D performed FOR the foreign affiliate by others (including the U.S. parent(s)) on a contractual basis	3068			

111. – 112. Intentionally blank

Remarks

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

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

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

	Amount			
	Bil.	Mil.	Thous.	Dols.
PP&E includes land, timber, mineral and like rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs, but excludes other types of intangible assets, and land held for resale.				
<b>BALANCE, CLOSE FY 2008</b> (Insurance companies see <b>Special Instructions, B.3.i., page 19.</b> )	1			
<b>113. Net book value of PP&amp;E at close FY 2008</b> — The close FY 2008 value, before restatement due to a change in the entity or a change in accounting methods or principles. Equals the sum of items 54, 55, and 56, column (2). →	3106	\$		
<b>CHANGES DURING FY 2009</b>				
<b>114. 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</b> — If the answer to item 11 was "Yes," give amount by which the net book value of item 113 would be restated. If a decrease, put amount in parentheses. Report gains (losses) resulting from the sale or disposition of subsidiaries of the affiliate and from the revaluation of assets (whether or not realized) in item 44.	3107			
<b>115. Net book value of transfers in from the U.S. Reporter(s) or other foreign affiliates of U.S. Reporter(s)</b>	3108			
<b>Expenditures by the foreign affiliate for:</b> (Insurance companies see <b>Special Instructions, B.3.h., on page 19.</b> )	1			
<b>116. Land and mineral rights, including timber</b> — Include expenditures for land and capitalized expenditures for mineral and timber rights. Exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale.	3109			
<b>117. PP&amp;E other than land, mineral and timber rights. (Report changes due to mergers and acquisitions in item 114.)</b>	3110			
<b>118. Depreciation</b>	3111	(	)	
<b>119. Depletion</b>	3112	(	)	
<b>120. Other increases (decreases)</b> — Net book value of sales, retirements, or transfers out of assets; land held for resale; and other increases (decreases). Include divestitures of subsidiaries in item 114. Include any gains (losses) from the sale or disposition of property, plant, and equipment in item 44.	3113			
<b>BALANCE, CLOSE FY 2009</b>	1			
<b>121. Net book value of PP&amp;E at close FY 2009</b> — Equals sum of items 113 through 120; must also equal the sum of items 54, 55 and 56 column (1). →	3114	\$		
<b>ADDENDUM</b>				
<b>122. Petroleum and mining exploration and development expenditures charged against income including expenditures charged against income to acquire or lease mineral rights</b> — Do not include expenditures capitalized in prior years that are reclassified as expensed in the current year; such expenditures are considered to be expenditures only in the year when initially expensed.	3115	\$		

	Amount			
	Bil.	Mil.	Thous.	Dols.
<b>Section D — Change in Retained Earnings of Incorporated Foreign Affiliate or in Total Owners' Equity of Unincorporated Foreign Affiliate</b>				
<b>123. Balance, close FY 2008 before restatement due to a change in the entity or a change in accounting methods or principles, if any</b> — Incorporated affiliate — Enter amount from item 64, column (2). Unincorporated affiliate — Enter amount from item 70, column (2). →	3117	\$		
<b>CHANGES DURING FY 2009</b>				
<b>124. 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.</b> — Specify reasons for change	3118			
<b>125. Net income (loss)</b> — Enter amount from item 51.	3119			
<b>126. Dividends or net income remitted to owners</b> Incorporated affiliate — Enter amount of dividends declared, before deduction of withholding taxes, out of current- and prior-period income on common and preferred stock. Exclude stock and liquidating dividends. Unincorporated affiliate — Enter amount of current- and prior-period net income remitted to owners during FY 2009.	3120			
<b>127. Stock dividends</b>	3121			
<b>128. Other increases (decreases)</b> — Enter other increases (decreases) in retained earnings of an incorporated affiliate, including liquidating dividends, or in total owners' equity of an unincorporated affiliate, including capital contributions (return of capital) — Specify	3122			
<b>129. Balance, close FY 2009</b> — Sum of items 123, 124, 125, and 128, minus 126 and 127. Also, for an incorporated affiliate, this item equals item 64, column (1). For an unincorporated affiliate, this item equals item 70, column (1). →	3123	\$		
Remarks				

BEA USE ONLY	1	2	3	4	5
3124					

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

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

**130. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliate at any time during the affiliate's 2009 fiscal year (i.e., is any column of item 12 greater than zero)? – Mark (X) one.**

4145	1	1	<input type="checkbox"/> Yes — Continue with item 131.
	1	2	<input type="checkbox"/> No — Complete Section B and D of Part V and then continue with item 154 of Part VI.

**Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Gains (Losses), Changes in All Other Components of Accumulated Other Comprehensive Income (Loss), and Dividends or Distributed Earnings — See Additional Instructions for Part V, Section A, on page 18 at the back of this form.**

Enter the amounts that represent the U.S. Reporter's equity, based on its directly held equity interest. Thus if the U.S. Reporter holds both a direct and indirect equity interest, enter the amounts which represent only the directly held equity interest.

		Amount			
		Bil.	Mil.	Thous.	Dols.
<b>131. Net income (loss) after provision for foreign income taxes — U.S. Reporter's share of net income (loss), item 51.</b>	4146	1			
<b>132. Certain gains (losses) included in net income — U.S. Reporter's share of item 44</b>	4147	1			
<b>133. Foreign income taxes on certain gains (losses) included in net income — Enter the portion of item 48 that is taxes on item 132</b>	4148	1			
<b>134. Change during fiscal year 2009 in the accumulated other comprehensive income (loss) balance (excluding the translation adjustment component) reported on line 66 (all other components) of the balance sheet.</b>	4149	1			
<b>135. Dividends on common and preferred stock of incorporated foreign affiliate (exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate — Gross amount</b>	4150	1			
<b>136. Tax withheld on dividends or distributed earnings in item 135</b>	4151	1			
<b>137. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate — Net amount (item 135 minus item 136)</b>	4152	1			

**Section B — Debt and Other Intercompany Balances and Interest Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate — See Additional Instructions for Part V, Section B, on page 18 at the back of this form.**

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

**138. Are the U.S. Reporter named in item 1 AND this foreign affiliate both banks?**

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

4154	1	1	<input type="checkbox"/> Yes — Skip to item 144
	1	2	<input type="checkbox"/> No — Continue with item 139

If the answer to item 138 is no, report in items 139 and 140 all current and long-term intercompany receivables and payables between the U.S. Reporter and the foreign affiliate. Include current and long-term items, indebtedness resulting from a capital lease, and the net book value of equipment under a long-term operating lease (i.e. the lease is for more than one year.) For **leases** and **derivative contracts** see **Additional Instructions** for Part V, Section B, on page 18 at the back of this form.

		Close FY 2009				Close FY 2008 (unrestated)			
		(1)				(2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
<b>139. Receivables due to the foreign affiliate from the U.S. Reporter — Do not net against liabilities, item 140.</b>	4155	1				2			
<b>140. Liabilities owed to the U.S. Reporter by the foreign affiliate — Do not net against receivables, item 139.</b>	4156	1				2			

**INTEREST RECEIPTS AND PAYMENTS (GROSS OF WITHHOLDING TAXES) BETWEEN THE U.S. REPORTER AND THE FOREIGN AFFILIATE**

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

		Receipts by foreign affiliate from U.S. Reporter								Payments by foreign affiliate to U.S. Reporter							
		Gross of U.S. tax withheld				U.S. tax withheld				Gross of foreign tax withheld				Foreign tax withheld			
		(1)				(2)				(3)				(4)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
<b>141. Interest on amounts reported in items 139 and 140, including interest on capital leases — Report interest receipts and interest payments at gross. Do not net the receipts against the payments.</b>	4157	1				2				3				4			
		\$				\$				\$				\$			

**142. – 143.** Intentionally blank

Remarks

	1	2	3	4	5
4158					
4159	1	2	3	4	5

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

**Section C — Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate — See Additional Instructions for Part V, Section C, on page 19 at the back of this form.**

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

INCREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE	Amount			
	Bil.	Mil.	Thous.	Dols.
<b>144. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter either from this affiliate or from other foreign persons</b>	4160	\$		
<b>145. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify</b>	4161			
<b>146. Acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter from other U.S. persons</b>	4162			
<b>DECREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE</b>				
<b>147. Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by the U.S. Reporter either to this affiliate or to other foreign persons</b>	4163			
<b>148. Return of capital contributions to the U.S. Reporter and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify</b>	4164			
<b>149. Sale (partial or total) of equity interest in this affiliate by the U.S. Reporter to other U.S. persons</b>	4165			
<b>150. TOTAL — Equals sum of items 144, 145, and 146, minus sum of items 147, 148, and 149</b>	4166	\$		
<b>For items 144 through 149, enter the amounts by which the transaction value —</b>	For acquisition (1)		For liquidation or sale (2)	
	Bil.	Mil.	Thous.	Dols.
<b>151. Exceeds the value carried on the books of the affiliate</b>	4167	\$		
<b>152. Is less than the value carried on the books of the affiliate</b>	4168			

**Section D — Reverse Ownership**

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

4169  1  Yes — Enter percent of ownership, to the tenth of one percent, and the dollar value of the equity owned at the end of FY 2009

2  No — Continue with item 154

CLOSE FY 2009			
Equity interest (1)	Voting interest (2)	Value of equity owned (3)	
		Bil.	Mil. Thous. Dols.
1	2	3	
. %	. %	\$	

Remarks

BEA USE ONLY	4171	1	2
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**Part VI — U.S. Exports to and U.S. Imports from Foreign Affiliate — Goods only valued f.a.s. at port of exportation; do not include services — See *Instruction Booklet, Part V.***

**IMPORTANT NOTES**

Report U.S. exports of goods to and U.S. imports of goods from the foreign affiliate in FY 2009. Report all goods that physically left or entered the U.S. customs area. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

Foreign affiliates normally keep their accounting records on a "charged" basis, i.e., on the basis of when and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference, the "shipped" basis must be used or adjustments made to the data on a "charged" basis to approximate a "shipped" basis. The data should include goods only; do not include services.

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

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

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

**Packaged general use computer software** — Include exports and imports of packaged general use computer software. Value such exports and imports at the full transaction value, i.e., the market value of the media on which the software is recorded and the value of the information contained on the media. 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 as trade in goods. Also do not include negotiated leasing fees for software that is to be used on networks.

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

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

- 4172  1  "Shipped" basis  
 2  "Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases.  
 3  "Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases.

Section A — U.S. EXPORTS OF GOODS TO THIS FOREIGN AFFILIATE (Valued f.a.s. U.S. port)	TOTAL		Shipped by U.S. Reporter(s)		Shipped by other U.S. persons	
	(1)		(2)		(3)	
	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.
<b>155. Total goods shipped in FY 2009 from the U.S. to this affiliate</b> <span style="float:right">4173</span>	1		2		3	
<b>BY INTENDED USE</b> — Sum of items 156 through 158 must equal item 155	1		2		3	
<b>156. Goods intended for further processing, assembly, or manufacture by this affiliate before resale to others</b> <span style="float:right">4174</span>	1		2		3	
<b>157. Goods for resale without further processing, assembly, or manufacture by affiliate</b> <span style="float:right">4175</span>	1		2		3	
<b>158. Other, including capital equipment — Specify</b> <span style="float:right">4176</span>	1		2		3	
<b>Section B — U.S. IMPORTS OF GOODS FROM THIS FOREIGN AFFILIATE (Valued f.a.s. foreign port)</b>	TOTAL		Shipped to U.S. Reporter(s)		Shipped to other U.S. persons	
	(1)		(2)		(3)	
	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.
<b>159. Total goods shipped in FY 2009 to the U.S. by this affiliate</b> <span style="float:right">4178</span>	1		2		3	

Remarks

BEA USE ONLY <span style="float:right">4179</span>	1	2	3
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**List of all Foreign Affiliates in Which the Reporting Foreign Affiliate (as Consolidated) has a Direct Equity Interest but Which are not Fully Consolidated on This Form BE-10B**

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

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

	(1) Name of each foreign affiliate, as taken from item 2 of the Form BE-10B or BE-10C, or as listed on Form BE-10D, in which the reporting affiliate holds a direct equity interest	(2) Affiliate identification number taken from the preprinted Form BE-10B or BE-10C, if provided, of each foreign affiliate listed in column (1)	(3) BEA USE ONLY	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the <b>Identification</b> block above (Enter percentage to the nearest tenth.)	
				Close FY 2009 (4)	Close FY 2008 (5)
5002				. %	. %
5003				. %	. %
5004				. %	. %
5005				. %	. %
5006				. %	. %
5007				. %	. %
5008				. %	. %
5009				. %	. %
5010				. %	. %
5011				. %	. %
5012				. %	. %
5013				. %	. %
5014				. %	. %
5015				. %	. %

<b>List of all Foreign Affiliates in Which the Reporting Foreign Affiliate (as Consolidated) has a Direct Equity Interest but Which are not Fully Consolidated on This Form BE-10B — Continued</b>			Page No. <span style="border: 1px solid black; display: inline-block; width: 20px; height: 15px;"></span> of <span style="border: 1px solid black; display: inline-block; width: 20px; height: 15px;"></span> pages of this Supplement A	
(1) Name of each foreign affiliate, as taken from item 2 of the Form BE-10B or BE-10C, or as listed on the Form BE-10D, in which the reporting affiliate holds a direct equity interest	(2) Affiliate identification number taken from the preprinted Form BE-10B or BE-10C, if provided, of each foreign affiliate listed in column (1)	(3) BEA USE ONLY	(4) Close FY 2009	(5) Close FY 2008
			Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the <b>Identification</b> block above (Enter percentage to the nearest tenth.)	
5016			. %	. %
5017			. %	. %
5018			. %	. %
5019			. %	. %
5020			. %	. %
5021			. %	. %
5022			. %	. %
5023			. %	. %
5024			. %	. %
5025			. %	. %
5026			. %	. %
5027			. %	. %
5028			. %	. %
5029			. %	. %
5030			. %	. %
5031			. %	. %
5032			. %	. %

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

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

BEA USE ONLY	(1) Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B	(2) Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B	(3) Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	(4) Percentage of direct ownership at close FY 2009 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
6002				. %
6003				. %
6004				. %
6005				. %
6006				. %
6007				. %
6008				. %
6009				. %
6010				. %
6011				. %
6012				. %
6013				. %
6014				. %
6015				. %



**2009 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD**  
**FORM BE-10B**  
**ADDITIONAL INSTRUCTIONS BY ITEM**

**Part I — Identification of Foreign Affiliate**

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

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

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

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

**27.—35.**

**Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues.** See *Additional Instructions for Part II, Section A, item 41 below.*

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

*Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions**, page 19.*

**40. Official identification number(s)** — Details on official identification numbers for other countries:

- Australia 9-digit number (ACN) issued by the Australian Securities & Investments Commission
- Austria 10-digit number (Crefo) issued by the Creditreform
- Bulgaria 9-digit number (Bulstat) issued by the National Statistical Institute
- China 9-digit number (NOC) issued by the Bureau of Statistics
- Czech Republic 8-digit number (ICO) issued by the Czech Statistical Office
- Denmark 8-digit number (VAT) issued by the tax administration
- Finland 8-digit number (Business Identity Code) issued by the National Board of Patents and Registration and the Tax Administration
- Germany 10-digit number (Crefo) issued by the Creditreform
- Greece 9-digit number (VAT) issued by the tax administration
- Hungary 8-digit number (VAT) issued by the tax administration
- Poland 9-digit number (REGON) issued by the National Statistical Office
- Portugal 9-digit number (VAT) issued by the tax administration
- Russian Federation 8-digit number (OKPO) issued by the National Statistical Office
- Spain 9-digit number (VAT) issued by the tax administration

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

**Section A — Income Statement**

**41. Sales or gross operating revenues, excluding sales taxes** — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. Affiliates classified in ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 report interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income in this item. *Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions**, page 19.*

**42. Income from equity investments in foreign affiliates** — Report income from equity investments shown in item 57 of all foreign affiliates. Do not report interest income here. Report interest in item 41 or 45 as appropriate.

**43. Income from other equity investments** — Report income from equity investments included in item 58. For investments carried on the equity basis, report equity in earnings during the reporting period. For investments carried on the cost basis, report dividends. Do not include interest income here. Report interest in item 41 or 45 as appropriate.

**45. Other income** — Report non-operating and other income not included in items 41—44.

**47. Cost of goods sold or services rendered and selling, general, and administrative expenses** — Report operating expenses that relate to sales or gross operating revenues (item 41) and selling, general, and administrative expenses. Include production royalty payments to governments, their subdivisions

and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges. Companies with ISI codes 5221, 5224, 5229, 5231, 5238, 5252 and 5331 should include interest expense.

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

**49. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation** — Report the net effect of any minority interest in the income and expense items as a lump sum in this item.

**Section B — Balance Sheet**

**53. Inventories** — Land development companies should exclude land held for resale (include in item 58). Finance and insurance companies should exclude inventories of marketable securities (include in item 58).

**54. Land** — Land refers to any part of the earth's surface. Report gross book value of all land owned including land on capital leases from others, per FAS ASC Topic 840 (Formerly FAS 13). Exclude land held for resale.

**55. Other property, plant, and equipment** — Report gross book value of timber, mineral rights and similar rights owned. Also include structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FAS ASC Topic 840 (Formerly FAS 13). Exclude all other types of intangible assets, and land held for resale. (Unincorporated affiliates include items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records. *However, insurance companies see **Special Instructions B.2, page 19.***)

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

**58. Other assets** — Include intangible assets net of amortization; cash; CDs representing cash on deposit with others; other equity investments (whether carried at cost or on the equity basis); noncurrent marketable securities; other investments and noncurrent trade accounts; and trade notes receivable net of allowance for doubtful items; and any other assets not reported elsewhere.

**61. Other liabilities** — Include noncurrent items, deferred taxes, minority interest in consolidated subsidiaries, and long-term debt.

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

**64. Retained earnings (deficit)** — Include earnings retained by the corporation and legally available for dividends, and earnings voluntarily restricted.

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

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

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

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

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

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

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

**Employee benefit plans** — Include employer expenditures for all employee benefit plans including those mandated by government statute, those resulting from collective bargaining contracts and those that are voluntary. Include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, include deferred post-employment and post-retirement expenses per FAS ASC Topic 715 (Formerly FAS 106). If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

## Part IV — Financial and Operating Data of Foreign Affiliate Greater Than \$300 Million

### Section A — Distribution of Sales or Gross Operating Revenues 96.—99.

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

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

- Mass produced media, including exposed film, video tapes, DVDs, audio tapes, and CDs.
- Books, NOTE: Book publishers – To the extent feasible, report as sales of services all revenues associated with the design, editing, and marketing activities necessary for producing and distributing books that you both publish and sell. If you cannot unbundle (i.e., separate) these revenues from the value of the books you sell, then report your total sales as sales of goods or services based on the activity that accounts for a majority of the value.
- Energy trading activities where you take title to the goods. NOTE: If you act in the capacity of a broker or agent to facilitate the sale of goods and you do not take title to the goods, report your revenue (i.e., commissions) as sale of services in item 98.
- Magazines and periodicals sold in retail stores. NOTE: Report subscription sales as sales of services in item 98.
- Packaged general use computer software.
- Structures sold by businesses in real estate.
- Revenues earned from building structures by businesses in construction.
- Electricity, natural gas, and water NOTE: Revenues derived from transmitting and/or distributing these goods, as opposed to revenues derived from the sale of the actual product, should to the extent feasible, be reported as sales of services in item 98.

#### 98. 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 direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. EXCLUDE all annuity premiums. Also EXCLUDE premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.
- Commissions earned by agents or brokers (i.e., wholesalers) who act on behalf of buyers and sellers in the wholesale distribution of goods. NOTE: Agents or brokers do not take title to the goods being sold.
- Magazines and periodicals sold through subscriptions. NOTE: Report magazines and periodicals sold through retail stores, as sales of goods in item 97.
- Newspapers.
- Pipeline transportation.
- Royalty income.
- Software downloaded from the Internet, electronic mail, an Extranet, an Electronic Data Interchange network, or some other online system.
- Computer systems design and related services.
- Negotiated licensing fees for software to be used on networks.
- Electricity transmission and distribution, natural gas distribution, and water distribution.

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

#### 99. Investment income — Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services in item 98.

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

### Section B — Technology

#### 106.—110. (Part III, 91. and 92.)

**Research and development expenditures** — R&D includes the following:

1. The planned, systematic pursuit of new knowledge or understanding toward general application (**basic research**);
2. The acquisition of knowledge or understanding to meet a specific, recognized need (**applied research**); and
3. The application of knowledge or understanding toward the production or improvement of a product, service, process, or method (**development**).

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

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

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

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

Exclude expenditures for quality control; routine product testing; market research; sales promotion, sales service, and other nontechnological activities; routine technical services; research in the social sciences or psychology; geological and geophysical exploration activities, and advertising programs to promote or demonstrate new products or processes.

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

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

#### 113.—121. (Part III, 93.)

Include items leased from others (including land) under capital leases. Also include the capitalized value of timber, mineral and similar rights leased by the affiliate from others. Exclude items the affiliate has sold under a capital lease.

Exclude from expenditures (items 116 and 117) all changes in PP&E resulting from a change in the entity (e.g., mergers, acquisitions, divestitures, etc.) or accounting principles during FY 2009. Account for such changes in item 114.

**For foreign affiliates engaged in exploring for or developing natural resources**, include in items 116 and 117 exploration and development expenditures made during FY 2009 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Include in item 120 adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 2009.

#### 118. Depreciation — Exclude depletion. Report depletion separately in item 119.

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

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

#### 135. Dividends and distributed earnings — Report this item based on the books of the U.S. Reporter. Report amounts received or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in-kind. If a receivable was booked in a prior reporting period, do not report the collection of the receivable in the current period.

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

#### 139.—141.

**Leases** — Disaggregate lease payments into their component parts. Report return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 139 and 140. Report the interest component under capital leases in item 141.

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

- Include the FY 2009 closing net book value of the leased equipment in column 1, and
- Include the FY 2008 closing net book value of the leased equipment in column 2.

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

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

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

**144.—146.**

**Increase in U.S. Reporter's Equity Interest in This Affiliate —** For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in item 144 or 146 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

**147.—149.**

**Decrease in U.S. Reporter's Equity Interest in This Affiliate —** For an affiliate that is sold, report the sale price in item 147 or 149 as appropriate. Include foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the ending intercompany debt position for the affiliate (in column 1 of items 139 and 140) as zero. (If debt positions still exist, they are between a U.S. person and an unaffiliated foreign person, and may be reportable on the Department of the Treasury International Capital report forms.)

For investments written off, enter zero in items 147-149. Report the amount written off in item 151 or 152 as appropriate. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 145 as a capital contribution and include in the computation of item 151 or 152 as appropriate.

**151.— 152.**

**Transaction Value Exceeds or is Less Than the Value Carried on the Books of the Affiliate —** If the book value of the U.S. Reporter's equity investment changed by more or less than the value of the consideration paid, received, or owed, enter the amount of the difference in item 151 or 152 as appropriate. For example, if the book value of an affiliate was \$10 million and the affiliate was sold for \$11 million, enter \$1 million in column 2 of item 151. Report the amount gross of U.S. income taxes, if any.

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

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

**1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies —** Include in item 44:

- impairment losses as defined by FAS ASC Topic 320 (Formerly 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 ASC Topic 350 (Formerly FAS 142).

**EXCLUDE** from item 44, 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 66 (all other components of accumulated other comprehensive income (loss)).

**EXCLUDE** from item 44, income from explicit fees and commissions. Include income from these fees and commissions as part of your income from operations in items 27 through 34.

**2. Real estate companies —** Include in item 44:

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

**EXCLUDE** the revenues earned and expenses incurred from the sale of real estate you own. Such revenues should be reported as operating income in items 35 column 2, 41, 90 or 96, as appropriate and as sales of goods in item 97. Such expenses, including the net book value of the real estate sold, should be reported as cost of goods sold in item 47. Do not net the expenses against the revenues.

**B. Special Instructions for insurance companies**

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

**3. Instructions for reporting specific items**

- a. Sales or gross operating revenues, excluding sales taxes (item 41) —** Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises that is to be reported in item 42 and exclude certain gains (losses) that are to be reported in item 44.
- b. Certain gains (losses) (item 44) —** See Special Instructions, A.1.
- c. Cost of goods sold or services rendered and selling, general, and administrative expenses (item 47) —** Include costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.
- d. Sales of services (item 98, column 1) —** Include premium income and income from other services, if any. See **Additional Instructions** for Part IV, Section A, item 98, on page 18.
- e. Investment income (item 99, column 1) —** Report that portion of sales or gross operating revenues that is investment income. However, report any gains or (losses) on investments, in accordance with Special Instructions, A.1. See **Additional Instructions** for Part IV, Section A, item 99, on page 18 to determine the location of the transactor of investment income.
- f. Current receivables (item 52) —** Include current items such as agent's balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (gross of allowances for doubtful items) arising from the ordinary course of business.
- g. Current liabilities (item 60) —** Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business. Include policy reserves in "Other liabilities," item 61, unless they are clearly current liabilities.
- h. Expenditures for property, plant, and equipment (items 93, 116, and 117) —** Include expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures that have been classified in "other assets").
- i. Net book value of property, plant, and equipment (items 113 and 121) —** Include the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET. Therefore, the opening and closing net book values for property, plant, and equipment will not necessarily reconcile with their balance sheet counterparts (items 54, 55, and 56).

## SUMMARY OF INDUSTRY CLASSIFICATIONS

### AGRICULTURE, FORESTRY, FISHING, AND HUNTING

1110 Crop production  
 1120 Animal production  
 1130 Forestry and logging  
 1140 Fishing, hunting, and trapping  
 1150 Support activities for agriculture and forestry

### MINING

2111 Oil and gas extraction  
 2121 Coal  
 2123 Nonmetallic minerals  
 2124 Iron ores  
 2125 Gold and silver ores  
 2126 Copper, nickel, lead, and zinc ores  
 2127 Other metal ores  
 2132 Support activities for oil and gas operations  
 2133 Support activities for mining, except for oil and gas operations

### UTILITIES

2211 Electric power generation, transmission, and distribution  
 2212 Natural gas distribution  
 2213 Water, sewage, and other systems

### CONSTRUCTION

2360 Construction of buildings  
 2370 Heavy and civil engineering construction  
 2380 Specialty trade contractors

### MANUFACTURING

3111 Animal foods  
 3112 Grain and oilseed milling  
 3113 Sugar and confectionery products  
 3114 Fruit and vegetable preserving and specialty foods  
 3115 Dairy products  
 3116 Meat products  
 3117 Seafood product preparation and packaging  
 3118 Bakeries and tortillas  
 3119 Other food products  
 3121 Beverages  
 3122 Tobacco  
 3130 Textile mills  
 3140 Textile product mills  
 3150 Apparel  
 3160 Leather and allied products  
 3210 Wood products  
 3221 Pulp, paper, and paperboard mills  
 3222 Converted paper products  
 3231 Printing and related support activities  
 3242 Integrated petroleum refining and extraction  
 3243 Petroleum refining without extraction  
 3244 Asphalt and other petroleum and coal products  
 3251 Basic chemicals  
 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments  
 3253 Pesticides, fertilizers, and other agricultural chemicals  
 3254 Pharmaceuticals and medicines  
 3255 Paints, coatings, and adhesives  
 3256 Soap, cleaning compounds, and toilet preparations  
 3259 Other chemical products and preparations  
 3261 Plastics products  
 3262 Rubber products  
 3271 Clay products and refractories  
 3272 Glass and glass products  
 3273 Cement and concrete products  
 3274 Lime and gypsum products  
 3279 Other nonmetallic mineral products  
 3311 Iron and steel mills and ferroalloys  
 3312 Steel products from purchased steel  
 3313 Alumina and aluminum production and processing  
 3314 Nonferrous metal (except aluminum) production and processing  
 3315 Foundries  
 3321 Forging and stamping  
 3322 Cutlery and handtools  
 3323 Architectural and structural metals  
 3324 Boilers, tanks, and shipping containers  
 3325 Hardware  
 3326 Spring and wire products  
 3327 Machine shops; turned products; and screws, nuts, and bolts  
 3328 Coating, engraving, heat treating, and allied activities  
 3329 Other fabricated metal products  
 3331 Agriculture, construction, and mining machinery  
 3332 Industrial machinery  
 3333 Commercial and service industry machinery

3334 Ventilation, heating, air-conditioning, and commercial refrigeration equipment  
 3335 Metalworking machinery  
 3336 Engines, turbines, and power transmission equipment  
 3339 Other general purpose machinery  
 3341 Computer and peripheral equipment  
 3342 Communications equipment  
 3343 Audio and video equipment  
 3344 Semiconductors and other electronic components  
 3345 Navigational, measuring, electromedical, and control instruments  
 3346 Manufacturing and reproducing magnetic and optical media  
 3351 Electric lighting equipment  
 3352 Household appliances  
 3353 Electrical equipment  
 3359 Other electrical equipment and components  
 3361 Motor vehicles  
 3362 Motor vehicle bodies and trailers  
 3363 Motor vehicle parts  
 3364 Aerospace products and parts  
 3365 Railroad rolling stock  
 3366 Ship and boat building  
 3369 Other transportation equipment  
 3370 Furniture and related products  
 3391 Medical equipment and supplies  
 3399 Other miscellaneous manufacturing

### WHOLESALE TRADE, DURABLE GOODS

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

### WHOLESALE TRADE, NON-DURABLE GOODS

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

### WHOLESALE TRADE, ELECTRONIC MARKETS AND AGENTS AND BROKERS

4251 Wholesale electronic markets and agents and brokers

### RETAIL TRADE

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

### TRANSPORTATION AND WAREHOUSING

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

### INFORMATION

5111 Newspaper, periodical, book, and directory publishers  
 5112 Software publishers  
 5121 Motion picture and video industries  
 5122 Sound recording industries  
 5151 Radio and television broadcasting  
 5152 Cable and other subscription programming  
 5171 Wired telecommunications carriers

5172 Wireless telecommunications carriers, except satellite  
 5174 Satellite telecommunications  
 5179 Other telecommunications  
 5182 Data processing, hosting, and related services  
 5191 Other information services

### FINANCE AND INSURANCE

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

### REAL ESTATE AND RENTAL AND LEASING

5310 Real estate  
 5321 Automotive equipment rental and leasing  
 5329 Other rental and leasing services  
 5331 Lessors of nonfinancial intangible assets, except copyrighted works

### PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

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

### MANAGEMENT OF COMPANIES AND ENTERPRISES

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

### ADMINISTRATIVE AND SUPPORT, WASTE MANAGEMENT, AND REMEDIATION SERVICES

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

### EDUCATIONAL SERVICES

6110 Educational services

### HEALTH CARE AND SOCIAL ASSISTANCE

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

### ARTS, ENTERTAINMENT, AND RECREATION

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

### ACCOMMODATION AND FOOD SERVICES

7210 Accommodation  
 7220 Food services and drinking places

### OTHER SERVICES

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

### PUBLIC ADMINISTRATION

9200 Public administration