



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

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C

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Washington, DC 20230

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Please include your BEA Identification Number with all requests.

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

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

1002

IMPORTANT

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

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

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

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

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

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

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

\$ Bil. Mil. Thous. Dols.

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

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

1 1 335 000

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

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

9 8 . 7 %

Part I — Identification of Foreign Affiliate

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

1003 1

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

- | | | | |
|--|---|---|---|
| 1006 1 601 <input type="checkbox"/> Australia | 1 650 <input type="checkbox"/> China | 1 313 <input type="checkbox"/> Ireland | 1 319 <input type="checkbox"/> Netherlands |
| 1 302 <input type="checkbox"/> Belgium | 1 307 <input type="checkbox"/> France | 1 314 <input type="checkbox"/> Italy | 1 325 <input type="checkbox"/> Switzerland |
| 1 202 <input type="checkbox"/> Brazil | 1 308 <input type="checkbox"/> Germany | 1 614 <input type="checkbox"/> Japan | 1 327 <input type="checkbox"/> United Kingdom |
| 1 100 <input type="checkbox"/> Canada | 1 611 <input type="checkbox"/> Hong Kong | 1 213 <input type="checkbox"/> Mexico | 1 <input type="checkbox"/> Other — Specify |

Part I — Identification of Foreign Affiliate — Continued

5 What is the country of location? – Country in which this foreign affiliate’s physical assets are located or where its primary activity is carried out — Mark (X) one.

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

- | | | | |
|--|--|--|--|
| ¹⁰⁰⁷ ¹ <input type="checkbox"/> 601 Australia | ¹ <input type="checkbox"/> 650 China | ¹ <input type="checkbox"/> 313 Ireland | ¹ <input type="checkbox"/> 319 Netherlands |
| ¹ <input type="checkbox"/> 302 Belgium | ¹ <input type="checkbox"/> 307 France | ¹ <input type="checkbox"/> 314 Italy | ¹ <input type="checkbox"/> 325 Switzerland |
| ¹ <input type="checkbox"/> 202 Brazil | ¹ <input type="checkbox"/> 308 Germany | ¹ <input type="checkbox"/> 614 Japan | ¹ <input type="checkbox"/> 327 United Kingdom |
| ¹ <input type="checkbox"/> 100 Canada | ¹ <input type="checkbox"/> 611 Hong Kong | ¹ <input type="checkbox"/> 213 Mexico | ¹ <input type="checkbox"/> Other — Specify <input style="width: 150px; height: 15px;" type="text"/> |

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

¹⁰⁴²

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

¹⁰⁰⁹ ¹ / / **2 0 1 4**

Month Day Year

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

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

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

Enter date

³ /

Month Year

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

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

Enter date

³ /

Month Year

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

¹ **3 No**

Part I — Identification of Foreign Affiliate — Continued

Section A — Direct Ownership in this Foreign Affiliate

- **Equity interest** is the U.S. Reporter's direct ownership in the total equity (voting and nonvoting) of the affiliate. Examples of nonvoting equity include nonvoting stock and a limited partner's interest in a partnership.
- **Voting interest** is the U.S. Reporter's direct ownership in just the voting equity of the affiliate. Examples of voting equity include voting stock and a general partner's interest in a partnership. Thus, a U.S. Reporter could have a 100 percent direct voting interest in an affiliate but own less than 100 percent of the affiliate's total equity.
- Enter percent of ownership based on total voting stock, as applicable, if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate.

Percent of ownership at close of fiscal year
Equity interest Voting interest

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

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

18 What is the name of the foreign affiliate parent(s)? — *If there is an entry in **10**, enter below, the name(s), BEA ID Number, and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in **1** holding a direct ownership interest in this foreign affiliate. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.*

Foreign affiliate(s) holding direct ownership interest in this foreign affiliate					Name of the foreign affiliate, if any, in ownership chain that holds a direct interest in the foreign affiliate named in column (a) (d)
Name <i>Enter name of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate.</i> (a)	BEA USE ONLY	Percent of direct ownership in this foreign affiliate			
		Close FY 2014 (b)	Close FY 2013 (c)		
a.	1191	1	2 _____ %	3 _____ %	
b.	1192	1	2 _____ %	3 _____ %	
c.	1193	1	2 _____ %	3 _____ %	
TOTAL — Must equal percentages entered in 10		1021	2 _____ %	3 _____ %	

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

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

Section B — Number of Employees and Employee Compensation

- **Report the number of employees** on the payroll at the end of FY 2014 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2014. If the number of employees at the end of FY 2014 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2014. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.
- **Report employee compensation** expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans including those required by statute. Base compensation data on payroll records. Report compensation that relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. **EXCLUDE** data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. **EXCLUDE** compensation of contract workers not carried on the payroll of this affiliate. Total employee compensation consists of **wages and salaries** of employees and employer expenditures for all **employee benefit plans**.
 - **Wages and salaries** — **INCLUDE** gross earnings of all employees before deduction of employees' payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. **INCLUDE** time and piece-rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit-sharing amounts, stock-based compensation, and commissions. **EXCLUDE** commissions paid to independent personnel who are not employees. **INCLUDE** direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. **EXCLUDE** payments made by, or on behalf of, benefit funds rather than by the employer. **INCLUDE** employer contributions to benefit funds. **INCLUDE** payments-in-kind, valued at their costs, that are clearly and primarily of benefit to the employees as consumers. **EXCLUDE** expenditures that benefit employers as well as employees, such as expenditures for plant facilities, employee training programs, and reimbursement of business expenses.
 - **Employee benefit plans** — **INCLUDE** employer expenditures for all employee benefit plans including those mandated by government statute, those resulting from collective bargaining contracts, and those that are voluntary. **INCLUDE** Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, **INCLUDE** deferred post-employment and post-retirement expenses per FASB ASC 715 (FAS 106). If plans are financed jointly by the employer and the employee, **INCLUDE** only the contributions of the employer.

Number of employees

2105 1

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

\$ Bil. Mil. Thous. Dols.

2110 1 000

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

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

2111 1 Yes — Explain below.

1 2 No — Skip to **33**

If yes, explain why compensation is zero.

Section C — Technology

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

Foreign Affiliate Research and Development Performed

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

\$ Bil. Mil. Thous. Dols.

2155 1 000

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

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

Section D — Balance Sheet

Affiliate ID	
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- **Property, plant, and equipment, net** — Report **NET** book value of land, timber, mineral rights and similar rights owned. Also **INCLUDE** net book value of structures, machinery, equipment, special tools, deposit containers, construction in progress, other depreciable property and capitalized tangible and intangible exploration and development costs of the foreign affiliate. **INCLUDE** items on capital leases from others, per FAS ASC 840 (FAS 13). **EXCLUDE** all other types of intangible assets, and land held for resale. (Unincorporated affiliates **INCLUDE** items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records.) *Insurance companies see **Special Instructions**, page 14.*
- **Capital stock and additional paid-in capital** — **INCLUDE** common and preferred, voting and nonvoting capital stock and additional paid-in capital.
- **Retained earnings (deficit)** — **INCLUDE** earnings retained by the corporation and legally available for dividends, and earnings voluntarily restricted.
- **Translation adjustment** — Report the cumulative amount at year end per FASB ASC 830 (FAS 52). For unincorporated foreign affiliates, report that portion of **45** representing the affiliate's cumulative translation adjustment account.
- **All other components** — **INCLUDE** the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FASB ASC 320 (FAS 115) and any other comprehensive income items required to be displayed separately from retained earnings as per FASB ASC 220 (FAS 130).
- Disaggregate all asset and liability items in the detail shown. Show accounts receivable and payable between the U.S. Reporter and this foreign affiliate in the proper asset and liability accounts. Do not report them as a net amount.

What are the foreign affiliate's values for:

ASSETS (*Insurance companies see **Special Instructions** for **34** on page 14.*)

		Balance at close of fiscal year 2014 (1)				Balance at close of fiscal year 2013 (unrestated) (2)			
		\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
34 Property, plant, and equipment — net?	2150	1			000	2			000
35 Other assets?	2152	1			000	2			000
36 Total assets? — Sum of 34 and 35	2090	1			000	2			000

LIABILITIES

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

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

Accumulated other comprehensive income (loss)

		Balance at close of fiscal year 2014 (1)				Balance at close of fiscal year 2013 (unrestated) (2)			
		\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.

40 Translation adjustment component?	2097	1			000	2			000
41 All other components?	2098	1			000	2			000
42 Total accumulated other comprehensive income (loss)? — <i>Equals sum of 40 and 41</i>	2099	1			000	2			000
43 Other? — INCLUDE treasury stock and involuntarily (or legally) restricted earnings, and noncontrolling interests per FASB ASC 810 (FAS 167). — <i>Specify</i>	2100	1			000	2			000

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

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

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

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

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

What are the foreign affiliate's values for:

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

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

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

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

- 4145 ¹ Yes — Continue with **50**
¹ No — Complete Section C of Part III and then continue with **68** of Part IV

Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, and Dividends or Distributed Earnings —
 See **Additional Instructions** for Part III, Section A, on page 13 at the back of this form.

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

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

Section B — Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate — See **Additional Instructions** for Part III, Section B, on page 13 at the back of this form.

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

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

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

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

55 Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by the U.S. Reporter either to this affiliate or to other foreign persons?	4163	1			000
56 Return of capital contributions to the U.S. Reporter and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate? — <i>Specify</i>	4164	1			000
57 Sale (partial or total) of equity interest in this affiliate by the U.S. Reporter to other U.S. persons?	4165	1			000
58 TOTAL? — Equals sum of items 52, 53, and 54, minus sum of items 55, 56, and 57	4166	1			000

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

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

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

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

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

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

- 4181 ¹ Yes — Continue with **61**
² No — SKIP to **62**

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

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

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

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

Report in **63** and **64** all current and long-term intercompany receivables and payables between the U.S. Reporter and the foreign affiliate. Include current and long-term items, indebtedness resulting from a capital lease, and the net book value of equipment under a long-term operating lease. For leases and derivative contracts see **Additional Information** for Part III, Section C on page 13 at the back of this form.

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

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

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

What are the foreign affiliate's values for:

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

66 — **67** Intentionally blank

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

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

Affiliate ID	
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IMPORTANT NOTES

Report U.S. exports of goods to and U.S. imports of goods from the foreign affiliate in FY 2014. Report all goods that physically left or entered the U.S. customs area. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

Foreign affiliates normally keep their accounting records on a "charged" basis, i.e., on the basis of when and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference, the "shipped" basis must be used or adjustments made to the data on a "charged" basis to approximate a "shipped" basis. The data should **INCLUDE** goods only; they should **EXCLUDE** services.

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

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

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

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

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

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

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

(1)	Shipped by U.S. Reporter(s)				Shipped by other U.S. persons							
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
4173 1				000	2			000	3			000

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

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

(1)	Shipped to U.S. Reporter(s)				Shipped to other U.S. persons							
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
4178 1				000	2			000	3			000

Remarks

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

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

Affiliate ID	
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2123 ¹ Yes — Continue with **71**

¹ No — Skip **71** through **74** and continue with the Supplement A on page 11.

Distribution of Sales or Gross Operating Revenues

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

- Report gross operating revenues or gross sales minus returns, allowances, and discounts. **EXCLUDE** sales or consumption taxes levied directly on the consumer. **EXCLUDE** net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. **INCLUDE** revenues generated during the year from the operations of a discontinued business segment, but **EXCLUDE** gains or losses from disposals of discontinued operations. Report such gains or losses in **27**.
- Finance and leasing companies with ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252, or 5331 report interest income as sales.
- Insurance companies with ISI codes 5243 or 5249 report gross investment income as sales. Also see **Special Instructions, B.2.a.** on page 14.
- Report the source of real estate rental income in columns (2) through (7) based on the location of the property.
- Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in columns (2) through (7) based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If both the location and nationality of the issuer are unknown, and an intermediary (e.g. trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate) use the country of location of the intermediary.

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

Interest and Taxes

What are the foreign affiliate's values for:

72 Interest income? — Interest received or due to the affiliate from all payors (including affiliated persons), net of tax withheld at the source. **INCLUDE** all interest receipts included in **26**. Do not net against interest expensed, **73**.

	\$	Bil.	Mil.	Thous.	Dols.
2124 1					000

73 Interest expensed or capitalized? — Interest expensed or capitalized by the affiliate, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, **72**.

	\$	Bil.	Mil.	Thous.	Dols.
2125 1					000

74 Taxes (other than income and payroll taxes) and nontax payments (other than production royalty payments)?

	\$	Bil.	Mil.	Thous.	Dols.
2127 1					000

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

BEA USE ONLY	2128	1	2	3	4	5
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**List of all Foreign Affiliates in Which the Reporting Foreign Affiliate
(as Consolidated) has a Direct Equity Interest but Which are not Fully
Consolidated on This Form BE-10C**

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

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

	Name of each foreign affiliate, as taken from 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 (1)	Affiliate identification number taken from the preprinted Form BE-10B or BE-10C, if provided, of each foreign affiliate listed in column (1) (2)	BEA USE ONLY (3)	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the Identification block above <i>(Enter percentage to the nearest tenth.)</i>	
				Close FY 2014 (4)	Close FY 2013 (5)
5002				_____ . __ %	_____ . __ %
5003				_____ . __ %	_____ . __ %
5004				_____ . __ %	_____ . __ %
5005				_____ . __ %	_____ . __ %
5006				_____ . __ %	_____ . __ %
5007				_____ . __ %	_____ . __ %
5008				_____ . __ %	_____ . __ %
5009				_____ . __ %	_____ . __ %
5010				_____ . __ %	_____ . __ %
5011				_____ . __ %	_____ . __ %
5012				_____ . __ %	_____ . __ %
5013				_____ . __ %	_____ . __ %
5014				_____ . __ %	_____ . __ %
5015				_____ . __ %	_____ . __ %

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

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

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

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

See consolidation chart in **Instruction Booklet, Part I.B.2.d(1)**.

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

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

Part I — Identification of Foreign Affiliate

21 – 25

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

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

Part II — Financial and Operating Data of Foreign Affiliate

Section A — Income Statement

26 Sales or gross operating revenues, excluding sales taxes —

Report gross operating revenues or gross sales minus returns, allowances, and discounts. **EXCLUDE** sales or consumption taxes levied directly on the consumer. **EXCLUDE** net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. Affiliates classified in ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 report interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income in this item.

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

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

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

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

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

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

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

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

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

52 – 54

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

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

55 – 57

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

For an affiliate that is sold, report the sales price in **55** or **57** as appropriate. **INCLUDE** foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the ending intercompany debt position for the affiliate (in column (1) of **63** and **64**) as zero. If debt positions still exist, they are between a U.S. person and an unaffiliated foreign person, and may be reportable on the Department of the Treasury International Capital report forms.

For investments written off, enter zero in **55 – 57**. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in **53** as a capital contribution.

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

63 – 64

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

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

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

- **INCLUDE** the FY 2014 closing net book value of the leased equipment in column (1), and
- **INCLUDE** the FY 2013 closing net book value of the leased equipment in column (2).

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

R&D Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

B. Special instructions for insurance companies

1. When there is a difference between the financial and operating data reported to the stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders.

Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, e.g., **INCLUDE** assets not acceptable for inclusion in the annual statement to an insurance department, such as: 1. non-trusted or free account assets, and 2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. **INCLUDE** mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet, not in the liability section.

2. Instructions for reporting specific items

- a. **Sales or gross operating revenues, excluding sales taxes (26)** — **INCLUDE** items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. **EXCLUDE** income from equity investments in unconsolidated business enterprises and **EXCLUDE** certain gains or losses that are to be reported in **27**.
- b. **Certain gains (losses) (27)** — See **Special Instructions, A. 1.**
- c. **Net book value of property, plant, and equipment (34)** — **INCLUDE** the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET.
- d. **Expenditures for property, plant, and equipment (47)** — **INCLUDE** expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., **INCLUDE** expenditures that have been classified in "other assets").

Summary of Industry Classifications

For a full explanation of each code see www.bea.gov/naics2012

Agriculture, Forestry, Fishing, and Hunting

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

Mining

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

Utilities

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

Construction

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

Manufacturing

3111 Animal foods
3112 Grain and oilseed milling
3113 Sugar and confectionery products
3114 Fruit and vegetable preserving and specialty foods
3115 Dairy products
3116 Meat products
3117 Seafood product preparation and packaging
3118 Bakeries and tortillas
3119 Other food products
3121 Beverages
3122 Tobacco
3130 Textile mills
3140 Textile product mills
3150 Apparel
3160 Leather and allied products
3210 Wood products
3221 Pulp, paper, and paperboard mills
3222 Converted paper products
3231 Printing and related support activities
3242 Integrated petroleum refining and extraction
3243 Petroleum refining without extraction
3244 Asphalt and other petroleum and coal products
3251 Basic chemicals
3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
3253 Pesticides, fertilizers, and other agricultural chemicals

3254 Pharmaceuticals and medicines
3255 Paints, coatings, and adhesives
3256 Soap, cleaning compounds, and toilet preparations
3259 Other chemical products and preparations
3261 Plastics products
3262 Rubber products
3271 Clay products and refractories
3272 Glass and glass products
3273 Cement and concrete products
3274 Lime and gypsum products
3279 Other nonmetallic mineral products
3311 Iron and steel mills and ferroalloys
3312 Steel products from purchased steel
3313 Alumina and aluminum production and processing
3314 Nonferrous metal (except aluminum) production and processing
3315 Foundries
3321 Forging and stamping
3322 Cutlery and handtools
3323 Architectural and structural metals
3324 Boilers, tanks, and shipping containers
3325 Hardware
3326 Spring and wire products
3327 Machine shops; turned products; and screws, nuts, and bolts
3328 Coating, engraving, heat treating, and allied activities
3329 Other fabricated metal products
3331 Agriculture, construction, and mining machinery
3332 Industrial machinery
3333 Commercial and service industry machinery
3334 Ventilation, heating, air-conditioning, and commercial refrigeration equipment
3335 Metalworking machinery
3336 Engines, turbines, and power transmission equipment
3339 Other general purpose machinery
3341 Computer and peripheral equipment
3342 Communications equipment
3343 Audio and video equipment
3344 Semiconductors and other electronic components
3345 Navigational, measuring, electromedical, and control instruments
3346 Manufacturing and reproducing magnetic and optical media
3351 Electric lighting equipment
3352 Household appliances
3353 Electrical equipment
3359 Other electrical equipment and components
3361 Motor vehicles
3362 Motor vehicle bodies and trailers
3363 Motor vehicle parts
3364 Aerospace products and parts
3365 Railroad rolling stock
3366 Ship and boat building
3369 Other transportation equipment
3370 Furniture and related products
3391 Medical equipment and supplies
3399 Other miscellaneous manufacturing

Wholesale Trade, Durable Goods

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

Wholesale Trade, Nondurable Goods

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

Wholesale Trade, Electronic Markets and Agents and Brokers

4251 Wholesale electronic markets and agents and brokers

Retail Trade

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

Transportation and Warehousing

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

Summary of Industry Classifications – Continued

Information

5111 Newspaper, periodical, book, and directory publishers
5112 Software publishers
5121 Motion picture and video industries
5122 Sound recording industries
5151 Radio and television broadcasting
5152 Cable and other subscription programming
5171 Wired telecommunications carriers
5172 Wireless telecommunications carriers, except satellite
5174 Satellite telecommunications
5179 Other telecommunications
5182 Data processing, hosting, and related services
5191 Other information services

Finance and Insurance

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

Real Estate and Rental and Leasing

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

Professional, Scientific, and Technical Services

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

Management of Companies and Enterprises

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

Administrative and Support, Waste Management and Remediation Services

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

Educational Services

6110 Educational services

Health Care and Social Assistance

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

Arts, Entertainment, and Recreation

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

Accommodation and Food Services

7210 Accommodation
7220 Food services and drinking places

Other Services

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

Public Administration

9200 Public administration