bea
Bureau of Economic Analysis
U.S. DEPARTMENT OF COMMERCE

2024 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL
BE-10D (Report for Foreign Affiliate(s))

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

Mail reports to: Bureau of Economic Analysis
Direct Investment Division, BE-69(A)
4600 Silver Hill Road
Washington, DC 20233

Deliver reports to: Bureau of Economic Analysis
Direct Investment Division, BE-69(A)
4600 Silver Hill Road
Suitland, MD 20746

Fax reports to: (301) 278-9502

Assistance: E-mail: be10/11@bea.gov
Telephone: (301) 278-9418
Copies of form: www.bea.gov/dia

Please include your BEA Identification Number with all requests.

Reporter ID Number D
*Do not enter Social Security Number in Reporter ID box

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

1001

Form used in U.S. MNE 2024-Preliminary data collection.
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Find current forms at www.bea.gov/dia.

IMPORTANT

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

Who must report — The U.S. Reporter must file Form BE-10D for all foreign affiliates for which no one of the items: total assets; sales or gross operating revenues, excluding sales taxes; or net income after provision for foreign income taxes was greater than $25 million (positive or negative) at the end of, or for, the affiliate's 2024 fiscal year. **If, however, a foreign affiliate meeting the reporting requirements for Form BE-10D owns another foreign affiliate being filed on Form BE-10B or BE-10C, the foreign affiliate parent must be filed on Form BE-10C.**

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

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

May 30, 2025 for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C, and/or BE-10D

June 30, 2025 for a U.S. Reporter required to file 50 or more Forms BE-10B, BE-10C, and/or BE-10D

Foreign affiliate's 2024 fiscal year — The foreign affiliate's financial reporting year that has an ending date in calendar year 2024. *See* ***Instruction Booklet,*** *Part II.A.*

Example — If the financial reporting year ended on March 31, report for the 12-month period ended March 31, **2024**.

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

Monetary Values — Report in U.S. dollars rounded to thousands (omitting 000).
EXAMPLE — If amount is $1,334,891.00, report as . . . . . .

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

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

Percentages — Report ownership percentages to a tenth of one percent: . . . . . 98.7 %

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Instructions for Listing starting on page 3.

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

Primary industry code (based on sales or gross operating revenues) — Provide the 4-digit International Surveys Industry (ISI) code for the industry that accounts for the largest amount of the affiliate's sales. A list of the ISI codes is provided on page 11. For an inactive affiliate, enter an ISI code based on its last active period. To be considered a holding company (ISI code 5512), income from equity investments must be more than 50 percent of total income.

Number of employees — Employees on the payroll at the end of FY 2024 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 2024. If the number of employees at the end of FY 2024 (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 2024. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

U.S. Reporter's Percentage of Ownership in the Foreign Affiliate: Calculation of ownership percentage — A U.S. Reporter's ownership interest in a foreign business enterprise may be directly held, indirectly held, or both. It is directly held if the U.S. Reporter itself holds the ownership interest in the foreign business enterprise. It is indirectly held if the U.S. Reporter holds an ownership interest in another foreign business enterprise that, in turn, owns the given foreign business enterprise. The U.S. Reporter must sum all direct and indirect lines of ownership interest in the foreign business enterprise to determine its ownership interest. Note — An associated group is deemed to be one U.S. Reporter. *See* ***Instruction Booklet****, Part II.C.*

A U.S. Reporter's percentage of indirect ownership interest in a given foreign business enterprise is the product of the direct ownership percentage that the U.S. Reporter has in the first foreign business enterprise in the ownership chain, multiplied by that first enterprise's direct ownership percentage in the second enterprise in the chain, multiplied by the direct ownership percentages for all other intervening enterprises in the ownership chain, multiplied by the last intervening enterprise's direct ownership percentage in the given foreign business enterprise.

Sales or Gross Operating Revenues of Foreign Affiliate — Report gross operating revenues or gross sales minus returns, allowances, and discounts. **EXCLUDE** sales or consumption taxes levied directly on the consumer. **EXCLUDE** net value-added and excise taxes levied on manufacturers, wholesalers, and retailers.

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

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

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

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

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

Sales or gross operating revenues:

INCLUDE income from explicit fees and commissions.

EXCLUDE

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

B. Real estate —

Sales or gross operating revenues:

INCLUDE

- Revenues earned from the sale of real estate you own. Do not net the expenses against the revenues.
- Rental income earned from residential or commercial real estate.

EXCLUDE

- Impairment losses as defined by FASB ASC 360, and
- Goodwill impairment as defined by FASB ASC 350.

C. Insurance companies —

Assets:

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

   Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, e.g., include assets not acceptable for inclusion in the annual statement to an insurance department, such as: 1. non-trusteed or free account assets, and 2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible.

2. Do not include assets of the U.S. Reporter held in the country of location of the affiliate and that are for the benefit of the U.S. Reporter's policyholders in the data reported for the affiliate.

Sales or gross operating revenues:

INCLUDE items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature.

EXCLUDE

- Income from equity investments in unconsolidated business enterprises, and
- Certain gains (losses).

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

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

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

0

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership — [5] Direct ___ ___ ___ . ___ % — [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil.	Thous.	Dols.
Total assets [7]			000
Total liabilities [8]			000
Sales or gross operating revenues [9]			000
Net income (loss) after foreign income tax [10]			000
Debt and other intercompany balances:			
Owed to U.S. Reporter by foreign affiliate [11]			000
Owed to foreign affiliate by U.S. Reporter [12]			000

1

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership — [5] Direct ___ ___ ___ . ___ % — [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

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Total assets [7]			000
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Sales or gross operating revenues [9]			000
Net income (loss) after foreign income tax [10]			000
Debt and other intercompany balances:			
Owed to U.S. Reporter by foreign affiliate [11]			000
Owed to foreign affiliate by U.S. Reporter [12]			000

2

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership — [5] Direct ___ ___ ___ . ___ % — [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil.	Thous.	Dols.
Total assets [7]			000
Total liabilities [8]			000
Sales or gross operating revenues [9]			000
Net income (loss) after foreign income tax [10]			000
Debt and other intercompany balances:			
Owed to U.S. Reporter by foreign affiliate [11]			000
Owed to foreign affiliate by U.S. Reporter [12]			000

3

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership — [5] Direct ___ ___ ___ . ___ % — [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil.	Thous.	Dols.
Total assets [7]			000
Total liabilities [8]			000
Sales or gross operating revenues [9]			000
Net income (loss) after foreign income tax [10]			000
Debt and other intercompany balances:			
Owed to U.S. Reporter by foreign affiliate [11]			000
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500 BEA USE ONLY – Name of U.S. Reporter | Reporter ID number | Page ___ of ___

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

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

4

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership — [5] Direct ___ ___ ___ . ___ % — [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
Owed to foreign affiliate by U.S. Reporter [12]	000

5

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership — [5] Direct ___ ___ ___ . ___ % — [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
Owed to foreign affiliate by U.S. Reporter [12]	000

6

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership — [5] Direct ___ ___ ___ . ___ % — [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
Owed to foreign affiliate by U.S. Reporter [12]	000

7

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership — [5] Direct ___ ___ ___ . ___ % — [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
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500 BEA USE ONLY – Name of U.S. Reporter | Reporter ID number | Page ___ of ___

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

0

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership: [5] Direct ___ ___ ___ . ___ % [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
Owed to foreign affiliate by U.S. Reporter [12]	000

1

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership: [5] Direct ___ ___ ___ . ___ % [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
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2

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership: [5] Direct ___ ___ ___ . ___ % [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
Owed to foreign affiliate by U.S. Reporter [12]	000

3

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership: [5] Direct ___ ___ ___ . ___ % [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

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Total assets [7]	000
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Debt and other intercompany balances:	
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Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than $25 million on Form BE-10B or BE-10C, as appropriate.

4

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership: [5] Direct ___ ___ ___ . ___ % [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
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Debt and other intercompany balances:	
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Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership: [5] Direct ___ ___ ___ . ___ % [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

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Total assets [7]	000
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Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
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Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership: [5] Direct ___ ___ ___ . ___ % [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

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Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
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7

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership: [5] Direct ___ ___ ___ . ___ % [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
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Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

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Amount (Thousands of U.S. dollars)

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Total assets [7]		000
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Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership: [5] Direct ___ ___ ___ . ___ % [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

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Total assets [7]		000
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2

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership: [5] Direct ___ ___ ___ . ___ % [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

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Sales or gross operating revenues [9]		000
Net income (loss) after foreign income tax [10]		000
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Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership: [5] Direct ___ ___ ___ . ___ % [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

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Total assets [7]		000
Total liabilities [8]		000
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Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership — [5] Direct ___ ___ ___ . ___ % — [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

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Total assets [7]			000
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Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership — [5] Direct ___ ___ ___ . ___ % — [6] Indirect ___ ___ ___ . ___ %

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Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership — [5] Direct ___ ___ ___ . ___ % — [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

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7

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership — [5] Direct ___ ___ ___ . ___ % — [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

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502 BEA USE ONLY – Name of U.S. Reporter | Reporter ID number | Page ___ of ___

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

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

0

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership — [5] Direct ___ ___ ___ . ___ % — [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
Owed to foreign affiliate by U.S. Reporter [12]	000

1

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership — [5] Direct ___ ___ ___ . ___ % — [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
Owed to foreign affiliate by U.S. Reporter [12]	000

2

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership — [5] Direct ___ ___ ___ . ___ % — [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
Owed to foreign affiliate by U.S. Reporter [12]	000

3

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership — [5] Direct ___ ___ ___ . ___ % — [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
Owed to foreign affiliate by U.S. Reporter [12]	000

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4

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership: [5] Direct ___ ___ ___ . ___ % [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
Owed to foreign affiliate by U.S. Reporter [12]	000

5

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership: [5] Direct ___ ___ ___ . ___ % [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
Owed to foreign affiliate by U.S. Reporter [12]	000

6

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership: [5] Direct ___ ___ ___ . ___ % [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
Owed to foreign affiliate by U.S. Reporter [12]	000

7

Name of foreign affiliate [0]

Country of location [2 – BEA USE ONLY]

City of location [1]

Primary industry code [3]

Number of employees [4]

U.S. Reporter's percentage of ownership: [5] Direct ___ ___ ___ . ___ % [6] Indirect ___ ___ ___ . ___ %

Amount (Thousands of U.S. dollars)

	$ Mil. Thous. Dols.
Total assets [7]	000
Total liabilities [8]	000
Sales or gross operating revenues [9]	000
Net income (loss) after foreign income tax [10]	000
Debt and other intercompany balances:	
Owed to U.S. Reporter by foreign affiliate [11]	000
Owed to foreign affiliate by U.S. Reporter [12]	000

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Summary of Industry Classifications – For a full explanation of each code see www.bea.gov/naics_2022

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 food manufacturing
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 tortilla manufacturing
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
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 hand tools
3323 Architectural and structural metals
3324 Boilers, tanks, and shipping containers
3325 Hardware
3326 Spring and wire products
3327 Machine shop products, 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 trade agents and brokers

Retail Trade
4410 Motor vehicle and parts dealers
4440 Building material and garden equipment and supplies dealers
4450 Food and beverage retailers
4491 Furniture and home furnishings retailers
4492 Electronics and appliance retailers
4550 General merchandise retailers
4561 Health and personal care retailers
4571 Gasoline stations
4572 Fuel dealers
4580 Clothing, clothing accessories, shoe, and jewelry retailers
4591 Sporting goods, hobby, and musical instrument retailers
4592 Book retailers and news dealers
4596 Miscellaneous 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
5121 Motion picture and video industries
5122 Sound recording industries
5131 Newspaper, periodical, book, and directory publishers
5132 Software publishers
5161 Radio and television broadcasting stations
5162 Media streaming distribution services, social networks, and other media networks and content providers
5171 Wired and wireless telecommunications (except satellite)
5174 Satellite telecommunications
5178 All other telecommunications
5182 Computing infrastructure providers, data processing, web hosting, and related services
5192 Web search portals, libraries, archives, and other information services

Finance and Insurance
5221 Depository credit intermediation (Banking)
5223 Activities related to credit intermediation
5224 Non-depository credit intermediation, except branches and agencies
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 direct life insurance carriers
5249 Direct 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 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

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