



2010

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

**REPORT ELECTRONICALLY:**  
www.bea.gov/efile

**MAIL REPORTS TO:**  
U.S. Department of Commerce  
Bureau of Economic Analysis, BE-69(A)  
Washington, DC 20230

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

**FOR INFORMATION OR ASSISTANCE:**  
E-mail: be10/11@bea.gov  
Telephone: (202) 606-5566  
Fax: (202) 606-5312

Please include your BEA Identification Number with all requests.

Copies of instructions and blank forms:  
www.bea.gov

<b>BEA USE ONLY</b>	<b>Reporter ID Number</b>	<b>D</b>
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1. Name of U.S. Reporter of foreign affiliate(s) — Same as item 1, Form BE-10A

**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 taxes was greater than \$25 million (positive or negative) at any time during the affiliate's 2009 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 28, 2010** for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C, and/or BE-10D

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

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

**Example** — If the financial reporting year ended on March 31, report for the 12-month period ended March 31, 2009.

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

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

Bil.	Mil.	Thous.	Dols.
	1	335	1

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 %

## Instructions for Schedule starting on page 3.

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

**Primary Industry Code (based on sales or gross operating revenues)** — Enter the BEA 4-digit International Surveys Industry (ISI) code(s) and the sales or gross operating revenues associated with each code from the list on page 8. For a full explanation of each code, see the **Guide to Industry Classifications for International Surveys, 2007**. 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 2009 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2009. If the number of employees at the end of FY 2009 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2009. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

**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, by Industry of Sales or Gross Operating Revenues** — 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 include interest income. Insurance companies with ISI codes 5243 and 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 classification if more than 50 percent of income generated, or expected to be 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.)

## **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 FAS ASC Topic 320 (Formerly FAS 115),
- Realized gains and losses on trading or dealing,
- Unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement or are taken to other comprehensive income, and
- Goodwill impairment as defined by FAS ASC Topic 350 (Formerly FAS 142).

### **B. Real estate companies —**

#### **Sales or gross operating revenues:**

**INCLUDE** the revenues earned from the sale of real estate you own. Do not net the expenses against the revenues.

#### **EXCLUDE**

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

### **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).

**Provide the following information, for each foreign affiliate, with total assets; sales or gross operating revenues, excluding sales taxes; or net income (loss) after provision for foreign income taxes greater than \$25 million (positive or negative), but for which no one of these items was greater than \$60 million (positive or negative) at the end of, or for, the affiliate's 2010 fiscal year.**

**Reporter ID Number**

**Name of U.S. Reporter**

			Amount (Thousands of U.S. dollars)		
Affiliate ID Number:			Mil.	Thous.	Dols.
Name of foreign affiliate	1				
Country of location	2 - BEA USE ONLY		Total Assets	7	000
Primary industry code	3		Total Liabilities	8	000
Number of employees	4		Sales or gross operating revenues	9	000
U.S. Reporter's Percentage of ownership	<sup>5</sup> Direct _____ %	<sup>6</sup> Indirect _____ %	Net income (loss) after foreign income tax	10	000

			Amount (Thousands of U.S. dollars)		
Affiliate ID Number:			Mil.	Thous.	Dols.
Name of foreign affiliate	1				
Country of location	2 - BEA USE ONLY		Total Assets	7	000
Primary industry code	3		Total Liabilities	8	000
Number of employees	4		Sales or gross operating revenues	9	000
U.S. Reporter's Percentage of ownership	<sup>5</sup> Direct _____ %	<sup>6</sup> Indirect _____ %	Net income (loss) after foreign income tax	10	000

			Amount (Thousands of U.S. dollars)		
Affiliate ID Number:			Mil.	Thous.	Dols.
Name of foreign affiliate	1				
Country of location	2 - BEA USE ONLY		Total Assets	7	000
Primary industry code	3		Total Liabilities	8	000
Number of employees	4		Sales or gross operating revenues	9	000
U.S. Reporter's Percentage of ownership	<sup>5</sup> Direct _____ %	<sup>6</sup> Indirect _____ %	Net income (loss) after foreign income tax	10	000

			Amount (Thousands of U.S. dollars)		
Affiliate ID Number:			Mil.	Thous.	Dols.
Name of foreign affiliate	1				
Country of location	2 - BEA USE ONLY		Total Assets	7	000
Primary industry code	3		Total Liabilities	8	000
Number of employees	4		Sales or gross operating revenues	9	000
U.S. Reporter's Percentage of ownership	<sup>5</sup> Direct _____ %	<sup>6</sup> Indirect _____ %	Net income (loss) after foreign income tax	10	000