

Instructions for Listing 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) — Provide the 4-digit ISI code in the industry group that accounts for the largest amount of the affiliate's sales. A list and a full explanation of the ISI codes are given in the **Guide to Industry Classifications for International Surveys, 2007**. A summary list of ISI codes is included at the back of Form BE-11B. 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 2012 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 2012. If the number of employees at the end of FY 2012 (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 2012. 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 report interest income. Insurance companies with ISI codes 5243 or 5249 report 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, or expected to be generated, by the affiliate is from non-holding company activities.

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 (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 FASB ASC 350 (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 FASB ASC 360 (FAS 144), and
- Goodwill impairment as defined by FASB ASC 350 (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-11 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.

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).

Listing of Foreign Affiliates Established or Acquired in FY 2012

5000	Affiliate ID Number		1	Amount (Thousands of U.S. dollars)			
	0			\$	Mil.	Thous.	Dols.
Name of foreign affiliate	2 - BEA USE ONLY			7			
Country of location	3		Total assets	8			000
Primary industry code	4		Total liabilities	9			000
Number of employees	5		Sales or gross operating revenues	10			000
	Direct		6	Indirect			
U.S. Reporter's percentage of ownership	_____ %		Net income (loss) after foreign income tax				000

5001	Affiliate ID Number		1	Amount (Thousands of U.S. dollars)			
	0			\$	Mil.	Thous.	Dols.
Name of foreign affiliate	2 - BEA USE ONLY			7			
Country of location	3		Total assets	8			000
Primary industry code	4		Total liabilities	9			000
Number of employees	5		Sales or gross operating revenues	10			000
	Direct		6	Indirect			
U.S. Reporter's percentage of ownership	_____ %		Net income (loss) after foreign income tax				000

5002	Affiliate ID Number		1	Amount (Thousands of U.S. dollars)			
	0			\$	Mil.	Thous.	Dols.
Name of foreign affiliate	2 - BEA USE ONLY			7			
Country of location	3		Total assets	8			000
Primary industry code	4		Total liabilities	9			000
Number of employees	5		Sales or gross operating revenues	10			000
	Direct		6	Indirect			
U.S. Reporter's percentage of ownership	_____ %		Net income (loss) after foreign income tax				000

5003	Affiliate ID Number		1	Amount (Thousands of U.S. dollars)			
	0			\$	Mil.	Thous.	Dols.
Name of foreign affiliate	2 - BEA USE ONLY			7			
Country of location	3		Total assets	8			000
Primary industry code	4		Total liabilities	9			000
Number of employees	5		Sales or gross operating revenues	10			000
	Direct		6	Indirect			
U.S. Reporter's percentage of ownership	_____ %		Net income (loss) after foreign income tax				000

Listing of Foreign Affiliates Established or Acquired in FY 2012

5004	Affiliate ID Number		1	Amount (Thousands of U.S. dollars)				
	0			\$	Mil.	Thous.	Dols.	
Name of foreign affiliate	2 - BEA USE ONLY			7				
Country of location	3			Total assets			000	
Primary industry code	4			8	Total liabilities			000
Number of employees	5		6	9	Sales or gross operating revenues			000
	<u>Direct</u>		<u>Indirect</u>	10	Net income (loss) after foreign income tax			000
U.S. Reporter's percentage of ownership	_____ %		_____ %					

5005	Affiliate ID Number		1	Amount (Thousands of U.S. dollars)				
	0			\$	Mil.	Thous.	Dols.	
Name of foreign affiliate	2 - BEA USE ONLY			7				
Country of location	3			Total assets			000	
Primary industry code	4			8	Total liabilities			000
Number of employees	5		6	9	Sales or gross operating revenues			000
	<u>Direct</u>		<u>Indirect</u>	10	Net income (loss) after foreign income tax			000
U.S. Reporter's percentage of ownership	_____ %		_____ %					

5006	Affiliate ID Number		1	Amount (Thousands of U.S. dollars)				
	0			\$	Mil.	Thous.	Dols.	
Name of foreign affiliate	2 - BEA USE ONLY			7				
Country of location	3			Total assets			000	
Primary industry code	4			8	Total liabilities			000
Number of employees	5		6	9	Sales or gross operating revenues			000
	<u>Direct</u>		<u>Indirect</u>	10	Net income (loss) after foreign income tax			000
U.S. Reporter's percentage of ownership	_____ %		_____ %					

5007	Affiliate ID Number		1	Amount (Thousands of U.S. dollars)				
	0			\$	Mil.	Thous.	Dols.	
Name of foreign affiliate	2 - BEA USE ONLY			7				
Country of location	3			Total assets			000	
Primary industry code	4			8	Total liabilities			000
Number of employees	5		6	9	Sales or gross operating revenues			000
	<u>Direct</u>		<u>Indirect</u>	10	Net income (loss) after foreign income tax			000
U.S. Reporter's percentage of ownership	_____ %		_____ %					

Additional foreign affiliates should be reported on additional copied sheets.