



BE-120 Identification Number

2017 BENCHMARK SURVEY OF TRANSACTIONS IN SELECTED SERVICES AND INTELLECTUAL PROPERTY WITH FOREIGN PERSONS FORM BE-120

Due date:

June 30, 2018

Extension information:

See Part V, page 31 of the General Instructions.

Electronic filing:www.bea.gov/efile**Mail reports to:**

Bureau of Economic Analysis
Balance of Payments Division, BE-50 (SSB)
4600 Silver Hill Rd.
Washington, DC 20233

Deliver reports to:

Bureau of Economic Analysis
Balance of Payments Division, BE-50 (SSB)
4600 Silver Hill Rd.
Suitland, MD 20746

Name and address of U.S. Reporter

10001	Company Name: 0	
10002	Attention: 0	
10003	Address: 0	
10004	City, State, Zip Code (9-digit) 0	

Fax reports to:

(301) 278-9507

Assistance:

E-mail: be-120help@bea.gov
Telephone: (301) 278-9303
Copies of blank forms: <http://www.bea.gov/ssb>

BE-120 Filing Requirements:

- A BE-120 report must be completed in its entirety by each U.S. person who had **sales to foreign persons** that exceeded \$2 million or **purchases from foreign persons** that exceeded \$1 million in any of the intellectual property or services categories listed in **Tables 1-4**, on pages 6 through 9 of this survey, during the U.S. Reporter's fiscal year ending in 2017.
- Any U.S. person that had transactions in any of the intellectual property or services categories listed in **Tables 1-4** and did not exceed the mandatory reporting thresholds of \$2 million in sales, or \$1 million in purchases is required to complete the report through page 10.
- Any U.S. person that does not have transactions directly with foreign persons in any of the covered services is required to complete the report through page 10, if notified by BEA about this survey.

***NOTE** – Because these thresholds apply separately to sales and purchases for each type of intellectual property or service listed in **Tables 1-4**, on pages 6 through 9 of this survey, reporting requirements may apply only to sales, only to purchases, or to both. For more information on filing requirements, see the General Instructions on page 22.

Authority, Confidentiality, Penalties

This survey is being conducted under the International Investment and Trade in Services Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101-3108, as amended). The filing of reports is mandatory, and the Act provides that your report to BEA is confidential. Persons who fail to report may be subject to penalties. See page 22 of the General Instructions for additional details.

Contact Information**Provide information of person to consult about this report:**

10005	Name 0	Telephone Number 0 (_ _ _) _ _ - _ _ _ _ _	Extension _ _ _
10008	E-mail Address 0	10006	10007
		Fax Number 0 (_ _ _) _ _ - _ _ _ _ _	

NOTE: BEA uses a Secure Messaging System to correspond with you via encrypted message to discuss questions relating to this form. We may use your e-mail address for survey-related announcements and to inform you about secure messages. When communicating with BEA by e-mail, please do not include any confidential business or personal information.

Certification

The undersigned official certifies that this report has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate including estimates that may have been provided.

Signature of Authorized Official	Date	Telephone Number (_ _ _) _ _ - _ _ _ _ _	Extension _ _ _
Name	Title		

Part I – Identification of U.S. Reporter

1 What is the U.S. Reporter's 2017 fiscal year covered in this report?

Month Day Year
11001 1
Beginning date ___ / ___ / ___

Month Day Year
11002 1
Ending date ___ / ___ / 2017

2 What was the status of the U.S. Reporter during the reporting period identified in question 1?

- 11003 1
- 1 In existence the entire reporting period – *Continue filling out this form.*
 - 2 In existence during only part of the reporting period – *Continue filling out this form for the portion of the reporting period your company was in existence and, in the comments section below, explain why your company did not exist for a part of the period.*
 - 3 Not in existence during the reporting period – *In the comments section below, explain why your company was not in existence during the reporting period. Please return form according to instructions on page 1.*


3 Was the U.S. Reporter owned more than 50 percent by another U.S. person at any point during the reporting period identified in question 1? See Part II, page 23 of the General Instructions for the definition of U.S. person.

- 11004 1
- 1 No — *Continue filling out this form.*
 - 2 Yes — *Check A or B:*
 - 2 1 **A** – Owned by another U.S. person for part of the reporting period — *Enter the name, contact information, and address of the controlling U.S. person below and continue filling out this form, but only report transactions for the period during which the U.S. Reporter was NOT owned by another U.S. person. Provide any comments in the section below.*
 - 2 2 **B** – Owned by another U.S. person for the entire reporting period — *Enter the name, contact information, and address of the controlling U.S. person below, provide any comments in the section below, and return this form according to the instructions on page 1.*

10016	Name				Comments
0					
10017	Contact name	10018	Phone number		
0		0			
10019	Address — Number and street				
0					
10020	City	10021	State	10022	Zip
0		0		0	

4 What is the primary Employer Identification Number (EIN) used by the U.S. Reporter to file U.S. income or payroll taxes?

11009 1
____ - _____

 Continue to the next page

Part I – Identification of U.S. Reporter

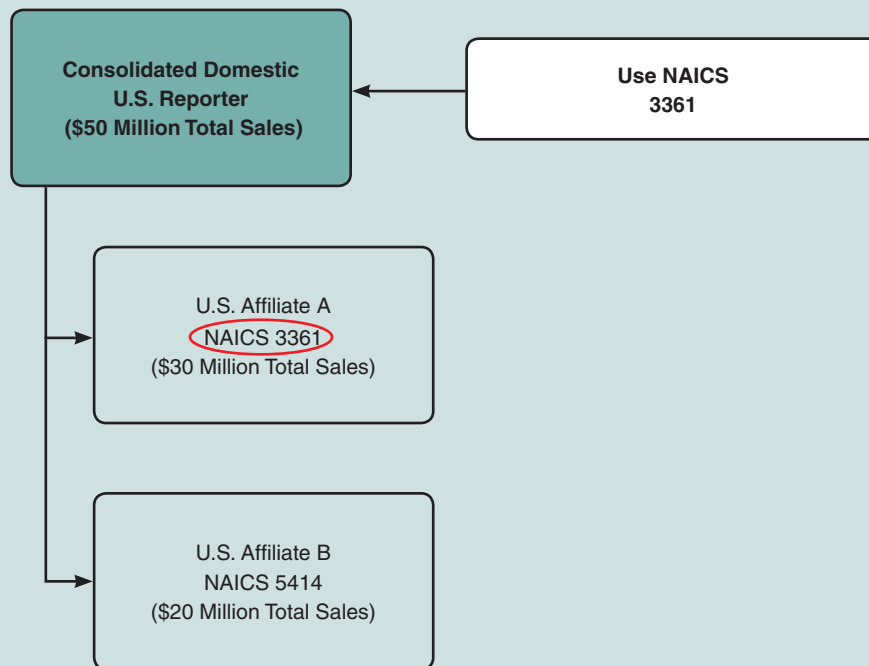
- 5** Using the summary of NAICS classifications on the following page, as well as the example below, enter the 4-digit code that best describes the primary activity of the consolidated domestic U.S. Reporter. After entering your response, proceed to page 5. See Part II, page 23 of the General Instructions for the definition of consolidated domestic U.S. Reporter.

11008

1

EXAMPLE FOR DETERMINING PRIMARY NAICS CODE

Report the NAICS code that best describes the primary sales activities of the U.S. Reporter's consolidated U.S. operations. For example, if 60% of the consolidated domestic U.S. Reporter's sales are generated by Company A, a U.S. automobile manufacturer (NAICS 3361), and 40% of the consolidated domestic U.S. Reporter's sales are generated by Company B, an industrial engineering company (NAICS 5414), then you should report your NAICS as 3361.



Continue to the next page

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, Non-Durable Goods

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

Wholesale Trade, Electronic Markets and Agents And Brokers

4251 Wholesale electronic markets and agents and brokers

Retail Trade

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

Transportation and Warehousing

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

Information

5111 Newspaper, periodical, book, and directory publishers
 5112 Software publishers
 5121 Motion picture and video industries
 5122 Sound recording industries

5151 Radio and television broadcasting
 5152 Cable and other subscription programming
 5171 Wired telecommunications carriers
 5172 Wireless telecommunications carriers, except satellite
 5174 Satellite telecommunications
 5179 Other telecommunications
 5182 Data processing, hosting, and related services
 5191 Other information services

Finance and Insurance

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

Real Estate and Rental and Leasing

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

Professional, Scientific, and Technical Services

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

Management of Companies and Enterprises

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

Administrative and Support, Waste Management, and Remediation Services

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

Educational Services

6110 Educational services

Health Care and Social Assistance

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

Part II – Determination of Reporting Status

Determining Reportable and Non-Reportable Transactions

The scope of this survey is limited to cross-border transactions in selected services and intellectual property between the consolidated domestic U.S. Reporter and foreign persons. A full list of the types of services and intellectual property covered is located in Tables 1–4 beginning on the next page.



The following types of transactions are **NOT** reportable on this survey:

- Transactions between the U.S. Reporter's foreign affiliates and other foreign persons.
- Transactions between the U.S. Reporter's domestic operations and other U.S. persons.
- Imports or exports of goods (limited exceptions apply to contract manufacturing and construction services. See pages 27 and 33 of the General Instructions for more information).
- Income on financial instruments (including interest, dividends, capital gains, etc.).
- Taxes, penalties, fines, gifts, or grants.
- Transportation of freight or passengers and port services.
- Travel-related services (including hotel accommodation and restaurant meals).

More information about the scope and purpose of this survey can be found in the General Instructions beginning on page 22.



Continue to the next page

Part II – Determination of Reporting Status (Receipts)

REPORTING INSTRUCTIONS – For each transaction type listed in **Table 1** below, enter the total receipts the U.S. Reporter had from foreign persons during the reporting period identified in question **1** of the survey.

For each transaction type that exceeded \$2 million during the reporting period, you are required to report receipts by individual country on **Schedule A** (page 12).

NOTE: Definitions of the types of intellectual property transactions covered in **Table 1** can be found in Part IV, pages 25–26 of the General Instructions.

IMPORTANT – Report amounts in thousands of U.S. dollars (omitting 000).
Round amounts of less than \$500.00 to 0. Do not enter amounts in the shaded portions of each item.

	Mil.	Thous.	Dols.
EXAMPLE: If amount is \$1,334,891.00, report as	\$	1	335 000

Distribution of intellectual property receipts by types of rights conveyed

Transactions for rights related to intellectual property (previously reported under transaction codes 1 through 8 on this survey) must be reported based on the types of rights conveyed with each transaction. Receipts for rights related to intellectual property typically fall into three categories: rights to use, rights to reproduce and/or distribute, and outright sale of the intellectual property.

EXAMPLE: Receipts from foreign persons for rights related to the distribution of pharmaceutical products should be reported as “Rights related to the use of a patent, process, or trade secret to produce and/or distribute a product or service” which corresponds with transaction code 1.1 as shown in Column 1 of **Table 1** below.

Table 1 Receipts from Foreign Persons for Rights Related to Intellectual Property

Transaction Code (1)	Transaction Type (2)	Total Receipts from all non-U.S. countries (3)	If greater than \$2 million, report country detail for the reporting period on (4)
	Rights related to patents, processes, and trade secrets		
1.1	Rights related to the use of a patent, process, or trade secret to produce and/or distribute a product or service	³ \$ 000	Schedule A
1.3	Outright sales of proprietary rights related to patents, processes, and trade secrets	3 000	Schedule A
	Rights related to books, music, etc.		
2.1	Rights to use books, music, etc., including end-user rights related to digital content	3 000	Schedule A
2.2	Rights to reproduce and/or distribute books, music, etc.	3 000	Schedule A
2.3	Outright sales of proprietary rights related to books, music, etc.	3 000	Schedule A
	Rights related to trademarks		
3.1	Rights to use trademarks	3 000	Schedule A
3.3	Outright sales of proprietary rights related to trademarks	3 000	Schedule A
	Rights related to recorded performances and events such as radio and television programs and motion pictures		
4.1	Rights to use recorded performances and events, including end-user rights related to digital content	3 000	Schedule A
4.2	Rights to reproduce and/or distribute recorded performances and events	3 000	Schedule A
4.3	Outright sales of proprietary rights related to recorded performances and events	3 000	Schedule A
	Rights to broadcast and record live performances and events		
5.2	Rights to broadcast and record live performances and events	3 000	Schedule A
	Rights related to general use computer software		
6.2	Rights to reproduce and/or distribute general use computer software	3 000	Schedule A
6.3	Outright sales of proprietary rights related to general use computer software	3 000	Schedule A
	Franchise fees		
7.1	Fees associated with business format franchising	3 000	Schedule A
7.3	Outright sales of proprietary rights related to business format franchising	3 000	Schedule A
	Other intellectual property		
8.1	Rights to use other intellectual property	3 000	Schedule A
8.2	Rights to reproduce and/or distribute other intellectual property	3 000	Schedule A
8.3	Outright sales of proprietary rights related to other intellectual property	3 000	Schedule A

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Part II – Determination of Reporting Status (Sales) – Continued

REPORTING INSTRUCTIONS – For each service type listed in **Table 2** below, enter the U.S. Reporter’s sales to foreign persons during the reporting period identified in question **1**. For each service type that exceeded \$2 million, you must report sales by individual country on the mandatory Schedule/Part indicated in Column 4.

NOTE: Definitions of the types of selected services transactions covered in **Table 2** can be found in Part IV, pages 26–30 of the General Instructions.

Table 2 Sales of Selected Services to Foreign Persons

Transaction Code (1)	Transaction Type (2)	Total Sales to all non-U.S. countries (3)		If greater than \$2 million, report country detail for the reporting period on: (4)
9	Accounting, auditing, and bookkeeping services	3	\$ 000	Schedule A
10	Advertising services	3	000	Schedule A
11	Auxiliary insurance services	3	000	Schedule A
12.1	Computer software downloaded or otherwise electronically delivered	3	000	Schedule A
12.2	Cloud computing and data storage services	3	000	Schedule A
12.3	Other computer services	3	000	Schedule A
13	Construction services	3	000	Schedule C
14.1	News agency services (excludes production costs related to news broadcasters, see code 39)	3	000	Schedule A
14.2	Database and other information services	3	000	Schedule A
15	Education services	3	000	Schedule A
16.1	Architectural services	3	000	Schedule C
16.2	Engineering services	3	000	Schedule C
16.3	Surveying, cartography, certification, and technical inspection services	3	000	Schedule C
17	Financial services			
18	Industrial engineering services	3	000	Schedule A
19.1	Maintenance services	3	000	Schedule A
19.2	Installation, alteration, and training services	3	000	Schedule A
20	Legal services	3	000	Schedule A
21.1	Market research services	3	000	Schedule A
21.2	Public opinion polling services	3	000	Schedule A
21.3	Other management, consulting, and public relations services	3	000	Schedule A
22	Merchandising services (net receipts)	3	000	Schedule A/Part V
23	Mining services	3	000	Schedule C
24	Operational leasing	3	000	Schedule A
25	Trade-related services, other than merchandising services	3	000	Schedule A
26	Artistic-related services	3	000	Schedule A
27	Premiums paid on primary insurance			
28	Losses recovered on primary insurance			
29.1	Research and development services undertaken on a systematic basis to increase the stock of knowledge	3	000	Schedule A
29.2	Other research and development services	3	000	Schedule A
30	Telecommunications services	3	000	Schedule A
32	Health services	3	000	Schedule A
33	Heritage and recreational services	3	000	Schedule A
34	Audiovisual and production services	3	000	Schedule A
35	Contract manufacturing services	3	000	Schedule A/Part III
36	Disbursements for sales promotion and representation	3	000	Schedule A
37	Photographic services (including satellite photography services)	3	000	Schedule A
38	Space transport services	3	000	Schedule A
39	Trade Exhibition and sales convention services	3	000	Schedule A
40	Agricultural services	3	000	Schedule A
41	Waste Treatment and depollution services	3	000	Schedule A
42	Other selected services n.i.e. (not included elsewhere)	3	000	Schedule A

Continue to the next page

Part II – Determination of Reporting Status (Payments) – Continued

REPORTING INSTRUCTIONS – For each transaction type listed in **Table 3** below, enter the total payments the U.S. Reporter had to foreign persons during the reporting period identified in question **1** of the survey.

For each transaction type that exceeded \$1 million during the reporting period, you are required to report payments by individual country on **Schedule B** (page 14).

NOTE: Definitions of the types of intellectual property transactions covered in **Table 3** can be found in Part IV, pages 25–26 of the General Instructions.


Distribution of intellectual property receipts by types of rights conveyed

Transactions for rights related to intellectual property (previously reported under transaction codes 1 through 8 on this survey) must be reported based on the types of rights conveyed with each transaction. Payments for rights related to intellectual property typically fall into three categories: rights to use, rights to reproduce and/or distribute, and outright sale of the intellectual property.

EXAMPLE: Payments to foreign persons for rights to distribute motion pictures should be reported as “Rights to reproduce and/or distribute recorded performances and events” which corresponds with transaction code 4.2 as shown in Column 1 of **Table 3** below.

Table 3 Payments to Foreign Persons for Rights Related to Intellectual Property

Transaction Code (1)	Transaction Type (2)	Total Payments to all non-U.S. countries (3)		If greater than \$1 million, report country detail for the reporting period on: (4)
	Rights related to patents, processes, and trade secrets			
1.1	Rights related to the use of a patent, process, or trade secret to produce and/or distribute a product or service	3	\$ 000	Schedule B
1.3	Outright purchases of proprietary rights related to patents, processes, and trade secrets	3	000	Schedule B
	Rights related to books, music, etc.			
2.1	Rights to use books, music, etc., including end-user rights related to digital content	3	000	Schedule B
2.2	Rights to reproduce and/or distribute books, music, etc.	3	000	Schedule B
2.3	Outright purchases of proprietary rights related to books, music, etc.	3	000	Schedule B
	Rights related to trademarks			
3.1	Rights to use trademarks	3	000	Schedule B
3.3	Outright purchases of proprietary rights related to trademarks	3	000	Schedule B
	Rights related to recorded performances and events such as radio and television programs and motion pictures			
4.1	Rights to use recorded performances and events, including end-user rights related to digital content	3	000	Schedule B
4.2	Rights to reproduce and/or distribute recorded performances and events	3	000	Schedule B
4.3	Outright purchases of proprietary rights related to recorded performances and events	3	000	Schedule B
	Rights to broadcast and record live performances and events			
5.2	Rights to broadcast and record live performances and events	3	000	Schedule B
	Rights related to general use computer software			
6.2	Rights to reproduce and/or distribute general use computer software	3	000	Schedule B
6.3	Outright purchases of proprietary rights related to general use computer software	3	000	Schedule B
	Franchise Fees			
7.1	Fees associated with business format franchising	3	000	Schedule B
7.3	Outright purchases of proprietary rights related to business format franchising	3	000	Schedule B
	Other intellectual property			
8.1	Rights to use other intellectual property	3	000	Schedule B
8.2	Rights to reproduce and/or distribute other intellectual property	3	000	Schedule B
8.3	Outright purchases of proprietary rights related to other intellectual property	3	000	Schedule B

 Continue to the next page

Part II – Determination of Reporting Status (Purchases) – Continued

REPORTING INSTRUCTIONS – For each service type listed in **Table 4** below, enter the U.S. Reporter's purchases from foreign persons during the reporting period identified in question **1**. For each service type that exceeded \$1 million, you must report sales by individual country on the mandatory Schedule/Part indicated in Column 4.

NOTE: Definitions of the types of selected services transactions covered in **Table 4** can be found in Part IV, pages 26–30 of the General Instructions.

Table 4 Purchases of Selected Services from Foreign Persons

Trans- action Code (1)	Service Type (2)	Total Purchases from all non-U.S. countries (3)		If greater than \$1 million, report country detail for the reporting period on: (4)
9	Accounting, auditing, and bookkeeping services	3	\$ 000	Schedule B
10	Advertising services	3	000	Schedule B
11	Auxiliary insurance services	3	000	Schedule B
12.1	Computer software downloaded or otherwise electronically delivered	3	000	Schedule B
12.2	Cloud computing and data storage services	3	000	Schedule B
12.3	Other computer services	3	000	Schedule B
13	Construction services	3	000	Schedule B
14.1	News agency services (excludes production costs related to news broadcasters, see code 39)	3	000	Schedule B
14.2	Database and other information services	3	000	Schedule B
15	Education services	3	000	Schedule B
16.1	Architectural services	3	000	Schedule B
16.2	Engineering services	3	000	Schedule B
16.3	Surveying, cartography, certification, and technical inspection services	3	000	Schedule B
17	Financial services	3	000	Schedule B
18	Industrial engineering services	3	000	Schedule B
19.1	Maintenance services	3	000	Schedule B
19.2	Installation, alteration, and training services	3	000	Schedule B
20	Legal services	3	000	Schedule B
21.1	Market research services	3	000	Schedule B
21.2	Public opinion polling services	3	000	Schedule B
21.3	Other management, consulting, and public relations services	3	000	Schedule B
22	Merchanting services (net receipts)			
23	Mining services	3	000	Schedule B
24	Operational leasing	3	000	Schedule B
25	Trade-related services, other than merchanting services	3	000	Schedule B
26	Artistic-related services	3	000	Schedule B
27	Premiums paid on primary insurance	3	000	Schedule B
28	Losses recovered on primary insurance	3	000	Schedule B
29.1	Research and development services undertaken on a systematic basis to increase the stock of knowledge	3	000	Schedule B
29.2	Other research and development services	3	000	Schedule B
30	Telecommunications services	3	000	Schedule B
32	Health services	3	000	Schedule B
33	Heritage and recreational services	3	000	Schedule B
34	Audiovisual and production services	3	000	Schedule B
35	Contract manufacturing services	3	000	Schedule B/Part IV
36	Disbursements for sales promotion and representation	3	000	Schedule B
37	Photographic services (including satellite photography services)	3	000	Schedule B
38	Space transport services	3	000	Schedule B
39	Trade Exhibition and sales convention services	3	000	Schedule B
40	Agricultural services	3	000	Schedule B
41	Waste Treatment and depollution services	3	000	Schedule B
42	Other selected services n.i.e. (not included elsewhere)	3	000	Schedule B


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Part II – Determination of Reporting Status – Continued

6 For any of the transaction types listed in **Tables 1–4**, did you report sales greater than \$2 million, or did you report purchases greater than \$1 million?

¹¹⁰¹⁰ **1** Yes – For each transaction type with sales greater than \$2 million during the reporting period, you are required to report country detail on **Schedules A**, **C** or **D**, as indicated in column 4 in **Tables 1–4**. For each transaction type with purchases greater than \$1 million, you are required to report country detail on **Schedule B** or **E**, as indicated. Continue to the reporting schedules.

Schedule/Part	Transaction Codes	Page
Schedule A (Sales/Receipts)	1.1–12.3, 14.1–15, 18–22, 24–26, 29.1–42	11
Schedule B (Purchases/Payments)	1.1–42 (excluding 22)	13
Schedule C (Sales)	13, 16.1–16.3, 23	15
Schedule D/Part III (Sales)	35	17
Schedule E/Part IV (Purchases)	35	19
Part V (Sales)	22	21

¹ **2** No –  and return the report according to the instructions on page 1.

Comments

SCHEDULE A – U.S. Reporter’s Sales of Selected Services and Intellectual Property to Foreign Persons

Schedule A Reporting Instructions

Transactions accrued during the reporting period, that exceeded \$2 million, should be reported by transaction or service type and according to the U.S. Reporter’s affiliation with the purchaser. ONLY report transactions between the U.S. Reporter’s domestic operations and foreign persons. DO NOT report transactions between the U.S. Reporter’s foreign affiliates and foreign persons, or between the U.S. Reporter’s domestic operations and other U.S. persons.

Table 1 and **Table 2** on pages 6 and 7 contain the types of transactions and services that are reportable on **Schedule A** and corresponding numerical transaction codes (from Column 1 of the Tables). Columns 3, 4, and 5 on **Schedule A** correspond to the U.S. Reporter’s affiliation with the foreign purchaser.

How to Report:

- For each transaction or service type that is reportable, enter the associated transaction code from Column 1 of **Table 1** and/or **Table 2** in the designated box at the top of **Schedule A**.
- Enter the country(ies) with which you had sales of this transaction or service type in the left most column of **Schedule A** (SALES TO – Specify country).
- For each country, enter the total value of the sale(s) you had of this transaction or service type in the column that corresponds to the purchaser’s relationship with the U.S. Reporter (see Part III.A, page 26 of the General Instructions for more information on reporting relationships):

Column 3	Between the U.S. Reporter and a foreign affiliate
Column 4	Between the U.S. Reporter and its foreign parent group
Column 5	Between the U.S. Reporter and unaffiliated foreign persons

Example:

Your company sold advertising services to persons in Australia. Sales of \$325,000 were to a foreign affiliate of the U.S. Reporter, and sales of \$2,240,000 were to an unaffiliated foreign person.

First identify “advertising services” from the table on page 7. The corresponding transaction code is 10.

10	Advertising services
----	----------------------

Enter “10” in the box marked Transaction Code on **Schedule A**. Enter “Australia” in the first column of row 1. Enter “325” in the column marked foreign affiliates and “2,240” in the column marked unaffiliated foreign persons.

Example

SALES TO (Specify country)		BEA USE ONLY (2)	REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,555,555.00 as 1556).		
			Transaction Code		
			Foreign affiliates (3)	Foreign parent group (4)	Unaffiliated foreign persons (5)
	A1000	2	3	4	5
1. Australia	002	2	\$ 325 000	\$ 000	\$ 2,240 000

IMPORTANT – Report amounts in thousands of U.S. dollars (omitting 000).

Round amounts of less than \$500.00 to 0. Do not enter amounts in the shaded portions of each item.

EXAMPLE – If amount is \$1,334,891.00, report as.....

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

If you are reporting sales of more than one type of intellectual property or service, or need to report additional country detail, please use the overflow sheets provided (pages 32 and 33 of the survey) or make additional copies of this schedule. (eFile users – select “Add overflow” from the survey selection page).

If you report data for **transaction code 22, merchandising services**, you must also complete Part V – Additional Reporting of Transactions in Merchandising Services, on page 21.

If you report data for **transaction code 35, contract manufacturing services**, you must also complete Part III – Additional Reporting of U.S. Reporter’s Sales of Contract Manufacturing Services to Foreign Persons, beginning on page 17.

SCHEDULE A – U.S. Reporter’s Sales of Selected Services and Intellectual Property to Foreign Persons

If you are reporting sales of more than one type of intellectual property or service, or need to report additional country detail, please use the overflow sheets provided (pages 32 and 33 of the survey) or make additional copies of this schedule. (eFile users – select “Add overflow” from the survey selection page).

Mandatory Reporting for Sales of Each Type of Intellectual Property or Service Exceeding the \$2 Million Threshold

SALE TO <i>(Specify country)</i>		BEA USE ONLY		REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,555,555.00 as 1,556).							
				Transaction Code							
				Foreign affiliates (3)		Foreign parent group (4)		Unaffiliated foreign persons (5)			
		(1)	(2)			(3)	(4)			(5)	(6)
A1000		1	2			3	4			5	6
1.		002	1	2	3	\$ 000	4	\$ 000	5	\$ 000	6
2.		003	1	2	3	000	4	000	5	000	6
3.		004	1	2	3	000	4	000	5	000	6
4.		005	1	2	3	000	4	000	5	000	6
5.		006	1	2	3	000	4	000	5	000	6
6.		007	1	2	3	000	4	000	5	000	6
7.		008	1	2	3	000	4	000	5	000	6
8.		009	1	2	3	000	4	000	5	000	6
9.		010	1	2	3	000	4	000	5	000	6
10.		011	1	2	3	000	4	000	5	000	6
11.		012	1	2	3	000	4	000	5	000	6
12.		013	1	2	3	000	4	000	5	000	6
13.		014	1	2	3	000	4	000	5	000	6
14.		015	1	2	3	000	4	000	5	000	6
15.		016	1	2	3	000	4	000	5	000	6
16.		017	1	2	3	000	4	000	5	000	6
17.		018	1	2	3	000	4	000	5	000	6
18.		019	1	2	3	000	4	000	5	000	6
19.		020	1	2	3	000	4	000	5	000	6
20.		021	1	2	3	000	4	000	5	000	6
21.		022	1	2	3	000	4	000	5	000	6
22.		023	1	2	3	000	4	000	5	000	6
23.		024	1	2	3	000	4	000	5	000	6
24.		025	1	2	3	000	4	000	5	000	6
25.		026	1	2	3	000	4	000	5	000	6
26.		027	1	2	3	000	4	000	5	000	6
27.		028	1	2	3	000	4	000	5	000	6
28.		029	1	2	3	000	4	000	5	000	6
29.		030	1	2	3	000	4	000	5	000	6
30.		031	1	2	3	000	4	000	5	000	6
31.		032	1	2	3	000	4	000	5	000	6
32.		033	1	2	3	000	4	000	5	000	6
33.		034	1	2	3	000	4	000	5	000	6
34.		035	1	2	3	000	4	000	5	000	6
35. Total all countries this page		001	1	2	3	000	4	000	5	000	6

36. If you reported sales of transaction codes 8.1-8.3, other intellectual property, or 42, other selected services n.i.e., specify the major type of intellectual property or service:

036 0

SCHEDULE B – U.S. Reporter’s Purchases of Selected Services and Intellectual Property from Foreign Persons

Schedule B Reporting Instructions

Purchases accrued during the reporting period, that exceeded \$1 million, should be reported by transaction or service type and according to the U.S. Reporter’s affiliation with the seller. ONLY report transactions between the U.S. Reporter’s domestic operations and foreign persons. DO NOT report transactions between the U.S. Reporter’s foreign affiliates and foreign persons, or between the U.S. Reporter’s domestic operations and other U.S. persons.

Table 3 and **Table 4** on pages 8 and 9 contain the types of transactions and services that are reportable on **Schedule B** and corresponding numerical transaction codes (from Column 1 of the Tables). Columns 3, 4, and 5 on **Schedule B** correspond to the U.S. Reporter’s affiliation with the foreign seller.

How to Report:

1. For each transaction or service type that is reportable, enter the associated transaction code from Column 1 of **Table 3** and/or **Table 4** in the designated box at the top of **Schedule B**.
2. Enter the country(ies) with which you had purchases of this transaction or service type in the left most column of **Schedule B** (PURCHASES FROM – Specify country).
3. For each country, enter the total value of the purchase(s) you had of this transaction or service type in the column that corresponds to the seller’s relationship with the U.S. Reporter (see Part III.A, page 26 of the General Instructions for more information on reporting relationships):

Column 3	Between the U.S. Reporter and a foreign affiliate
Column 4	Between the U.S. Reporter and its foreign parent group
Column 5	Between the U.S. Reporter and unaffiliated foreign persons

Example:

Your company purchased advertising services from persons in Australia. Purchases of \$325,000 were from a foreign affiliate of the U.S. reporter, and purchases of \$2,240,000 were from an unaffiliated foreign person.

First identify “advertising services” from the table on page 9. The corresponding transaction code is 10.

10	Advertising services
-----------	----------------------

Enter “10” in the box marked Transaction Code on **Schedule B**. Enter “Australia” in the first column of row 1. Enter “325” in the column marked foreign affiliates and “2,240” in the column marked unaffiliated foreign persons.

Example

PURCHASES FROM <i>(Specify country)</i>		BEA USE ONLY (2)	REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,555,555.00 as 1556).			
			Transaction Code			
			Foreign affiliates (3)	Foreign parent group (4)	Unaffiliated foreign persons (5)	
	B1000	2	3	4	5	
1.	Australia	002	2	3 \$ 325 000	4 \$ 000	5 \$ 2,240 000

IMPORTANT – Report amounts in thousands of U.S. dollars (omitting 000).

Round amounts of less than \$500.00 to 0. Do not enter amounts in the shaded portions of each item.

EXAMPLE – If amount is \$1,334,891.00, report as.....

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

If you are reporting purchases of more than one type of intellectual property or service, or need to report additional country detail, please use the overflow sheets provided (pages 32 and 33 of the survey) or make additional copies of this schedule. (eFile users – select “Add overflow” from the survey selection page).

If you report data for transaction code 35, contract manufacturing services, you must also complete Part IV – Additional Reporting of U.S. Reporter’s Purchases of Contract Manufacturing Services from Foreign Persons, beginning on page 19.

SCHEDULE B – U.S. Reporter’s Purchases of Selected Services and Intellectual Property from Foreign Persons

If you are reporting purchases of more than one type of intellectual property or service, or need to report additional country detail, please use the overflow sheets provided (pages 32 and 33 of the survey) or make additional copies of this schedule. (eFile users- select “Add overflow” from the survey selection page).

Mandatory Reporting for Purchases of Each Type of Intellectual Property or Service Exceeding the \$1 Million Threshold

PURCHASES FROM <i>(Specify country)</i>		BEA USE ONLY		REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,555,555.00 as 1,556).					
		(1)	(2)	Transaction Code					
				Foreign affiliates (3)	Foreign parent group (4)		Unaffiliated foreign persons (5)		
B1000		1	2	3	4		5		
1.	002	1	2	3 \$	000	4 \$	000	5 \$	000
2.	003	1	2	3	000	4	000	5	000
3.	004	1	2	3	000	4	000	5	000
4.	005	1	2	3	000	4	000	5	000
5.	006	1	2	3	000	4	000	5	000
6.	007	1	2	3	000	4	000	5	000
7.	008	1	2	3	000	4	000	5	000
8.	009	1	2	3	000	4	000	5	000
9.	010	1	2	3	000	4	000	5	000
10.	011	1	2	3	000	4	000	5	000
11.	012	1	2	3	000	4	000	5	000
12.	013	1	2	3	000	4	000	5	000
13.	014	1	2	3	000	4	000	5	000
14.	015	1	2	3	000	4	000	5	000
15.	016	1	2	3	000	4	000	5	000
16.	017	1	2	3	000	4	000	5	000
17.	018	1	2	3	000	4	000	5	000
18.	019	1	2	3	000	4	000	5	000
19.	020	1	2	3	000	4	000	5	000
20.	021	1	2	3	000	4	000	5	000
21.	022	1	2	3	000	4	000	5	000
22.	023	1	2	3	000	4	000	5	000
23.	024	1	2	3	000	4	000	5	000
24.	025	1	2	3	000	4	000	5	000
25.	026	1	2	3	000	4	000	5	000
26.	027	1	2	3	000	4	000	5	000
27.	028	1	2	3	000	4	000	5	000
28.	029	1	2	3	000	4	000	5	000
29.	030	1	2	3	000	4	000	5	000
30.	031	1	2	3	000	4	000	5	000
31.	032	1	2	3	000	4	000	5	000
32.	033	1	2	3	000	4	000	5	000
33.	034	1	2	3	000	4	000	5	000
34.	035	1	2	3	000	4	000	5	000
35. Total for all countries, this page	001	1	2	3	000	4	000	5	000

36. If you reported purchases of transaction codes 8.1-8.3, other intellectual property, or 42, other selected services n.i.e., specify the major type intellectual property or service:

036 0

SCHEDULE C – U.S. Reporter’s Sales of Construction Services; Engineering, Architectural, and Surveying Services; and Mining Services To Foreign Persons

Schedule C Reporting Instructions

Sales (operating revenues) accrued during the reporting period, that exceeded \$2 million, should be reported by service type and according to the U.S. Reporter’s affiliation with the purchaser. **ONLY** report transactions between the U.S. Reporter’s domestic operations and foreign persons. **DO NOT** report transactions between the U.S. Reporter’s foreign affiliates and foreign persons, or between the U.S. Reporter’s domestic operations and other U.S. persons. The table below contains the types of services that are reportable on **Schedule C** along with a corresponding numerical transaction code.

How to Report:

- Identify the service type that best describes the U.S. Reporter’s sales (operating revenues) to the foreign person(s) from the table below, and enter the associated transaction code in the designated box at the top of **Schedule C**.

Transaction code	Service type
13	Construction services
16.1	Architectural services
16.2	Engineering services
16.3	Surveying, cartography, certification, and technical inspection services
23	Mining services

- Enter the country of the purchaser in the left most column on **Schedule C** (SALES TO – specify country).
- Enter the value of the transaction(s) in the set of columns that correspond to the purchaser’s relationship with the U.S. Reporter (see Part III.A, page 26 of the General Instructions for more information on reporting relationships):

Report in columns	Affiliation with U.S. Reporter
3–5	Between the U.S. Reporter and a foreign affiliate
6–8	Between the U.S. Reporter and its foreign parent group
9–11	Between the U.S. Reporter and unaffiliated foreign persons

Example:

Your company sold \$325,000 of construction services to foreign affiliates in Australia. Goods exports and foreign expenses related to those sales totaled \$45,000 and \$155,000, respectively.

First identify “construction services” from the table below. The corresponding transaction code is 13.

13	Construction services
----	-----------------------

Enter “13” in the box marked Transaction Code on **Schedule C**. Enter “Australia” in the first column of row 1. Enter “325” in Column 3. Enter “45” in Column 4, and “155” in Column 5. (see Specific Reporting Instructions below for more information).

Example

SALES TO <i>(Specify country)</i>		REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,555,555.00 as 1556).									
		BEA USE ONLY		Transaction Code							
				FOREIGN AFFILIATES							
				Gross operating revenues (3)		Goods exports (4)		Foreign expenses (5)			
Country		B1000	1	2	3	4		5			
1. Australia		002	1	2	3	\$ 325 000	\$ 45 000	\$ 155 000			

Report data in thousands of U.S. dollars (e.g., report \$1,555,555.00 as 1,556). If you are reporting sales of more than one type of service, or need to report additional country detail, please use the overflow sheet provided (page 34 of the survey) or make additional copies of this schedule. (eFile users – select “Add overflow” from the survey selection page).

Specific Reporting Instructions:

Gross operating revenues (columns 3, 6, and 9) – Report revenues (sales) as recorded on your books for the value of services sold and/or completed during the reporting period (not when actual payment is received).

Goods exports (columns 4, 7, and 10) – Report the value of merchandise exports from the United States during the reporting period that were made in connection with projects. Exports should include the value of equipment, supplies, materials, etc., and should equal the amounts reported on the Shippers Export Declarations (SED) filed with U.S. Customs and Border Protection plus the cost of transporting the goods to foreign destinations. Exclude temporary exports of equipment or other goods that are intended to be returned to the United States within one year and in substantially the same condition as when exported (consistent with the SED instructions regarding temporary exports).

Foreign expenses or disbursements (columns 5, 8, and 11) – Report salaries and wages transmitted or disbursed abroad; expenses or outlays for services (including purchases from foreign subcontractors), materials, and equipment purchases abroad; and other foreign expenses (e.g., local taxes and fees for permits). (Do not report purchases of material and equipment for import into the United States.)

SCHEDULE C – U.S. Reporter’s Sales of Construction Services; Engineering, Architectural, and Surveying Services; and Mining Services To Foreign Persons (Only transaction codes 13, 16.1–16.3, and 23 are to be reported on this schedule. Do not combine service types.)

If you are reporting sales of more than one type of service, or need to report additional country detail, please use the overflow sheet provided (page 34 of the survey) or make additional copies of this schedule. (eFile users – select “Add overflow” from the survey selection page).

Mandatory Reporting for Each Type of Service Exceeding the \$2 Million Threshold

SALES TO (Specify country)		REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,555,555.00 as 1,556).										
		BEA USE ONLY		Transaction Code								
				Foreign affiliates			Foreign parent group			Unaffiliated foreign persons		
		(1)	(2)	Gross operating revenues (3)	Goods exports (4)	Foreign expenses (5)	Gross operating revenues (6)	Goods exports (7)	Foreign expenses (8)	Gross operating revenues (9)	Goods exports (10)	Foreign expenses (11)
Country	C1000	1	2	3	4	5	6	7	8	9	10	11
1.	002	1	2	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$
2.	003	1	2	3	4	5	6	7	8	9	10	11
3.	004	1	2	3	4	5	6	7	8	9	10	11
4.	005	1	2	3	4	5	6	7	8	9	10	11
5.	006	1	2	3	4	5	6	7	8	9	10	11
6.	007	1	2	3	4	5	6	7	8	9	10	11
7.	008	1	2	3	4	5	6	7	8	9	10	11
8.	009	1	2	3	4	5	6	7	8	9	10	11
9.	010	1	2	3	4	5	6	7	8	9	10	11
10.	011	1	2	3	4	5	6	7	8	9	10	11
11.	012	1	2	3	4	5	6	7	8	9	10	11
12.	013	1	2	3	4	5	6	7	8	9	10	11
13.	014	1	2	3	4	5	6	7	8	9	10	11
14.	015	1	2	3	4	5	6	7	8	9	10	11
15.	016	1	2	3	4	5	6	7	8	9	10	11
16.	017	1	2	3	4	5	6	7	8	9	10	11
17.	018	1	2	3	4	5	6	7	8	9	10	11
18.	019	1	2	3	4	5	6	7	8	9	10	11
19.	020	1	2	3	4	5	6	7	8	9	10	11
20.	021	1	2	3	4	5	6	7	8	9	10	11
21.	022	1	2	3	4	5	6	7	8	9	10	11
22.	023	1	2	3	4	5	6	7	8	9	10	11
23.	024	1	2	3	4	5	6	7	8	9	10	11
24.	025	1	2	3	4	5	6	7	8	9	10	11
25.	026	1	2	3	4	5	6	7	8	9	10	11
26.	027	1	2	3	4	5	6	7	8	9	10	11
27.	028	1	2	3	4	5	6	7	8	9	10	11
28.	029	1	2	3	4	5	6	7	8	9	10	11
29.	030	1	2	3	4	5	6	7	8	9	10	11
30.	031	1	2	3	4	5	6	7	8	9	10	11
31.	032	1	2	3	4	5	6	7	8	9	10	11
32.	033	1	2	3	4	5	6	7	8	9	10	11
33. Total for all countries, this page	001	1	2	3	4	5	6	7	8	9	10	11

Part III – Additional Reporting of U.S. Reporter’s Sales of Contract Manufacturing Services to Foreign Persons

Contract manufacturing services – Contract manufacturing services cover processing, assembly, labeling, packing and so forth on materials and physical components owned by others. The manufacturing is undertaken by a business that does NOT own the materials—the “manufacturing service provider”—and that is paid a fee by the owner of the materials. Ownership of the goods does not transfer to the manufacturing service provider. Examples of processes that are often conducted under contract manufacturing arrangements include oil refining, liquefaction of natural gas, assembly of clothing, electronics and other goods, and labeling and packing (excluding those incidental to transport).

7 During the period, did your company perform contract manufacturing services on goods belonging to foreign owners?

XXXX 1 **1** Yes — Continue with question **8** below.

1 **2** No — Continue with question **10** on page 19.

8 If you answered Yes to question **7**, did you report the fee earned from providing these services as sales of contract manufacturing services (transaction code 35) on **Schedule A** ?

XXXX 1 **1** Yes — Continue with question **9** below

1 **2** No — Please return to **Schedule A** and report fees earned for contract manufacturing performed on goods belonging to foreign owners as sales of contract manufacturing services (transaction code 35) then continue with question **9** below.

9 Please provide a short description of 1) the materials received for further processing and 2) the manufactured (finished) goods. If you are unable to provide a description, please write “unknown” in either box, as necessary.

Materials received for further processing (1)	Manufactured (finished) goods (2)
1	2
1	2
1	2
1	2
1	2
1	2

Based on the affiliation of the purchaser(s), use **Schedule D** on the next page to report the values of material inputs and outputs associated with the manufacturing services performed by the U.S. Reporter, as well as the corresponding countries of origin and destination associated with those materials.



Continue to the next page

Schedule D – U.S. Reporter’s Sales of Contract Manufacturing Services to Foreign Persons

Contract Manufacturing Services: Sales to Foreign Affiliates

Report data in thousands of U.S. dollars (e.g., report \$1,555,555.00 as 1,556).

SALES TO (Specify country)		Sales to foreign affiliates (As reported in transaction code 35 on Schedule A, column 3)		Inputs:		Outputs:			
		(2)		Value of materials received (for use in manufacturing service provided)	Primary country of origin (inputs used)	Value of product returned (after manufacturing service was completed)	Primary country of destination (finished output)		
			(3)	(4)	(5)	(6)			
1.	002	2\$	000	3\$	000	4	5\$	000	6
2.	003	2	000	3	000	4	5	000	6
3.	004	2	000	3	000	4	5	000	6
4.	005	2	000	3	000	4	5	000	6
5.	006	2	000	3	000	4	5	000	6
6.	007	2	000	3	000	4	5	000	6
7.	008	2	000	3	000	4	5	000	6
8.	009	2	000	3	000	4	5	000	6

Contract Manufacturing Services: Sales to Foreign Parent Group

Report data in thousands of U.S. dollars (e.g., report \$1,555,555.00 as 1,556).

SALES TO (Specify country)		Sales to foreign parent group (As reported in transaction code 35 on Schedule A, column 4)		Inputs:		Outputs:			
		(2)		Value of materials received (for use in manufacturing service provided)	Primary country of origin (inputs used)	Value of product returned (after manufacturing service was completed)	Primary country of destination (finished output)		
			(3)	(4)	(5)	(6)			
1.	002	2\$	000	3\$	000	4	5\$	000	6
2.	003	2	000	3	000	4	5	000	6
3.	004	2	000	3	000	4	5	000	6
4.	005	2	000	3	000	4	5	000	6
5.	006	2	000	3	000	4	5	000	6
6.	007	2	000	3	000	4	5	000	6
7.	008	2	000	3	000	4	5	000	6
8.	009	2	000	3	000	4	5	000	6

Contract Manufacturing Services: Sales to Unaffiliated Foreign Persons


Report data in thousands of U.S. dollars (e.g., report \$1,555,555.00 as 1,556).

SALES TO (Specify country)		Sales to unaffiliated foreign persons (As reported in transaction code 35 on Schedule A, column 5)		Inputs:		Outputs:			
		(2)		Value of materials received (for use in manufacturing service provided)	Primary country of origin (inputs used)	Value of product returned (after manufacturing service was completed)	Primary country of destination (finished output)		
			(3)	(4)	(5)	(6)			
1.	002	2\$	000	3\$	000	4	5\$	000	6
2.	003	2	000	3	000	4	5	000	6
3.	004	2	000	3	000	4	5	000	6
4.	005	2	000	3	000	4	5	000	6
5.	006	2	000	3	000	4	5	000	6
6.	007	2	000	3	000	4	5	000	6
7.	008	2	000	3	000	4	5	000	6
8.	009	2	000	3	000	4	5	000	6

Part IV – Additional Reporting of U.S. Reporter’s Purchases of Contract Manufacturing Services from Foreign Persons

Contract manufacturing services – Contract manufacturing services cover processing, assembly, labeling, packing and so forth on materials and physical components owned by others. The manufacturing is undertaken by a business that does NOT own the goods—the “manufacturing service provider”—and that is paid a fee by the owner of the materials. Ownership of the materials does not transfer to the manufacturing service provider. Examples of processes that are often conducted under contract manufacturing arrangements include oil refining, liquefaction of natural gas, assembly of clothing, electronics and other goods, and labeling and packing (excluding those incidental to transport).

10 During the period, did your company purchase contract manufacturing services from foreign persons on goods belonging to you?

- XXXX 1 **1** Yes – Continue with question **11** below.
- 1 **2** No – You have completed this part of the survey. If you reported sales of manufacturing services, transaction code 22, please proceed to page 22. Otherwise,  **HERE**, and return the survey according to the instructions on page 1.


11 If you answered Yes to question **10**, did you report the fee paid for providing these services as purchases of contract manufacturing services (transaction code 35) on **Schedule B** ?

- XXXX 1 **1** Yes – Continue with question **12** below.
- 1 **2** No – Please return to **Schedule B** and report fees paid for contract manufacturing performed on goods belonging to you as purchases of contract manufacturing services from foreign persons (transaction code 35), then continue with question **12** below.

12 Please provide a short description of 1) the materials provided for further processing and 2) the manufactured (finished) goods. If you are unable to provide a description, please write “unknown” in either box, as necessary.

Materials provided for further processing (1)	Manufactured (finished) goods (2)

Based on the affiliation of the seller(s), use **Schedule E** on the next page to report the values of material inputs and outputs associated with the manufacturing services performed for the U.S. Reporter, as well as the corresponding countries of origin and destination associated with those materials.

 Continue to the next page

Schedule E – U.S. Reporter’s Purchases of Contract Manufacturing Services from Foreign Persons

Contract Manufacturing Services: Purchases from Foreign Affiliates

Report data in thousands of U.S. dollars (e.g., report \$1,555,555.00 as 1,556).

PURCHASES FROM <i>(Specify country)</i>		Purchases from foreign affiliates <i>(As reported in transaction code 35 on Schedule B, column 3)</i>		Inputs:		Outputs:			
		(2)	(3)	Value of materials provided (for use in manufacturing service provided) (3)	Primary country of origin (inputs used) (4)	Value of product returned (after manufacturing service was completed) (5)	Primary country of destination (finished output) (6)		
1.	002	2\$	000	3\$	000	4	5\$	000	6
2.	003	2	000	3	000	4	5	000	6
3.	004	2	000	3	000	4	5	000	6
4.	005	2	000	3	000	4	5	000	6
5.	006	2	000	3	000	4	5	000	6
6.	007	2	000	3	000	4	5	000	6
7.	008	2	000	3	000	4	5	000	6
8.	009	2	000	3	000	4	5	000	6

Contract Manufacturing Services: Purchases from Foreign Parent Group

Report data in thousands of U.S. dollars (e.g., report \$1,555,555.00 as 1,556).

PURCHASES FROM <i>(Specify country)</i>		Purchases from foreign parent group <i>(As reported in transaction code 35 on Schedule B, column 4)</i>		Inputs:		Outputs:			
		(2)	(3)	Value of materials provided (for use in manufacturing service provided) (3)	Primary country of origin (inputs used) (4)	Value of product returned (after manufacturing service was completed) (5)	Primary country of destination (finished output) (6)		
1.	002	2\$	000	3\$	000	4	5\$	000	6
2.	003	2	000	3	000	4	5	000	6
3.	004	2	000	3	000	4	5	000	6
4.	005	2	000	3	000	4	5	000	6
5.	006	2	000	3	000	4	5	000	6
6.	007	2	000	3	000	4	5	000	6
7.	008	2	000	3	000	4	5	000	6
8.	009	2	000	3	000	4	5	000	6

Contract Manufacturing Services: Sales to Unaffiliated Foreign Persons


Report data in thousands of U.S. dollars (e.g., report \$1,555,555.00 as 1,556).

PURCHASES FROM <i>(Specify country)</i>		Purchases from unaffiliated foreign persons <i>(As reported in transaction code 35 on Schedule B, column 5)</i>		Inputs:		Outputs:			
		(2)	(3)	Value of materials provided (for use in manufacturing service provided) (3)	Primary country of origin (inputs used) (4)	Value of product returned (after manufacturing service was completed) (5)	Primary country of destination (finished output) (6)		
1.	002	2\$	000	3\$	000	4	5\$	000	6
2.	003	2	000	3	000	4	5	000	6
3.	004	2	000	3	000	4	5	000	6
4.	005	2	000	3	000	4	5	000	6
5.	006	2	000	3	000	4	5	000	6
6.	007	2	000	3	000	4	5	000	6
7.	008	2	000	3	000	4	5	000	6
8.	009	2	000	3	000	4	5	000	6

Part V – Additional Reporting of Transactions in Merchanting Services

13 During the reporting period, did your company have sales of merchanting services (net receipts) to foreign persons?

D1001 ¹ Yes — Continue to question **14**.

¹ No —  **STOP** HERE, and return the survey according to the instructions on page 1.

14 Did you report sales of merchanting services (net receipts) (transaction code 22) on **Schedule A** ?

D1001 ¹ Yes — Continue to question **15** below.

¹ No — Please return to **Schedule A** and report sales of merchanting services (net receipts) (transaction code 22), then continue with question **15** below.

15 Please report the gross value of sales and purchases of the goods sold under the merchanting services (net receipts) you reported on **Schedule A**. (Note: Net merchanting services are equal to the difference between your cost and the resale price of goods (such as crude oil, grain, and other commodities) that are both purchased and resold abroad; that is, the goods are neither imported to, nor exported from, the United States and they do not undergo significant processing during the time between when they are purchased and resold.)

REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,555,555.00 as 1,556).					
Net from Schedule A			Gross Sales		Gross Purchases
¹	\$ _____	000	=	²	\$ _____
					000
				—	³
					\$ _____
					000

D1002

GENERAL INSTRUCTIONS

Public reporting burden for this BE-120 report is estimated to average 20 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, 4600 Silver Hill Rd., Washington, DC 20233; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0058, Washington, DC 20503.

Purpose – Reports on this form are required to obtain reliable and up-to-date information on intellectual property and services transactions between U.S. and foreign persons. The data will be used in compiling the U.S. international transactions accounts and national income and product accounts. The information will also be used to formulate U.S. policy on such international transactions, and to analyze the impact of that policy and the policies of foreign countries.

Authority – This survey is being conducted under the authority of the International Investment and Trade in Services Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101-3108, as amended – hereinafter “the Act”). Regulations for the survey may be found in 15 CFR Part 801. The survey has been approved by the Office of Management and Budget (OMB) under the Paperwork Reduction Act (44 U.S.C. 3501, et seq).

Penalties – Persons who fail to report may be subject to a civil penalty of not less than \$4,454, and not more than \$44,539, and to injunctive relief commanding such person to comply, or both. These civil penalties are subject to inflationary adjustments. Those adjustments are found in 15 CFR 6.4. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment, or both. (See 22 U.S.C. 3105.) Notwithstanding the above, a U.S. person is not subject to any penalty for failure to report if a valid Office of Management and Budget (OMB) control number is not displayed on the form. The control number for Form BE-120 (0608-0058) is displayed at the top of the first page of this form.

Confidentiality – The Act provides that your report to this Bureau is **confidential** and may be used only for analytical and statistical purposes. Without your prior written permission, the information filed in your report **cannot** be presented in a manner that allows it to be individually identified. Your report **cannot** be used for purposes of taxation, investigation, or regulation. Copies retained in your files are immune from legal process. Per the Cybersecurity Enhancement Act of 2015, your data are protected from cybersecurity risks through security monitoring of the BEA information systems.

I. WHO IS TO REPORT AND GENERAL COVERAGE

A. Who must report – The publication in the Federal Register of the final rule implementing this survey is considered legal notice to U.S. business enterprises of their obligation to report. Therefore, a response is required from persons subject to the reporting requirements of the survey, whether or not they are contacted by BEA.

1. Mandatory and voluntary reporting

a. Mandatory reporting – A complete BE-120 report is required from each U.S. person that:

- (1) had sales to foreign persons in any of the intellectual property or services transactions listed in IV. of these General Instructions that exceeded \$2,000,000 in the U.S. person’s fiscal year ending in 2017, OR
- (2) had purchases from foreign persons in any of the intellectual property or services transactions listed in IV. of these General Instructions that exceeded \$1,000,000 in the U.S. person’s fiscal year ending in 2017.

The \$2,000,000 (sales) and \$1,000,000 (purchases) thresholds for mandatory reporting are based on covered transactions with foreign persons by all parts of the consolidated U.S. domestic reporter. Because these thresholds apply separately to sales and purchases, the mandatory reporting requirements may apply only to sales, only to purchases, or to both.

The determination of whether a U.S. person is subject to mandatory reporting may be based on the judgment of knowledgeable persons in a company who can identify reportable transactions, on a recall basis, with a reasonable degree of certainty, without conducting a detailed records search.

Complete Parts I and II of the survey as required. Provide responses to all questions as they pertain to the consolidated domestic U.S. Reporter’s fiscal year ending in 2017. In Part II, tables 1-4, enter the total sales and purchases between the U.S. Reporter and foreign persons during the reporting period for each type of transaction and service listed. Report in amounts in thousands of U.S. dollars (omitting 000). For example, if the amount is \$1,334,515.00, report it as \$1.335.

For each transaction or service type that exceeded one of the mandatory reporting thresholds (\$2,000,000 in sales OR \$1,000,000 in purchases), the U.S. Reporter MUST provide additional country detail on Schedules A through E as indicated in Column 4 of Tables 1-4.

Enter the total transaction amounts, applicable to a particular schedule, in the appropriate column(s) on line 35 of the Schedule A and B, and line 33 of the Schedule C. Distribute amounts to the foreign country(ies) involved in the transaction(s) on lines above the total line on each applicable schedule. Use additional copies of the schedules, or the available overflow sheets, to report additional countries as necessary.

b. Voluntary reporting

If, during the U.S. Reporter’s fiscal year 2017, total sales were \$2,000,000 or less or total purchases were \$1,000,000 or less in any of the types of services or intellectual property listed in IV. of these General Instructions, the U.S. Reporter is requested to provide additional country detail for each type of intellectual property or service not exceeding the mandatory thresholds on the appropriate schedule(s). Provision of this information is voluntary. The estimates may be judgmental.

c. Exemption – Any U.S. person that was notified by BEA about this survey, but has no transactions of the types of services covered, must complete and return Parts I and II.

2. Consolidation – A U.S. enterprise should file a single Form BE-120 covering combined (total) intellectual property and services transactions of all its domestic subsidiaries and parts.

Consolidating unincorporated enterprises

Consolidate into your BE-120 report the transactions of unincorporated enterprises in which your company has voting control. Please see the following items on determining the voting interest in typical unincorporated enterprises.

Partnerships – Most partnerships are either general partnerships or limited partnerships. Consolidation of partnerships and inclusion of their intellectual property and services transactions (sales and purchases) on the BE-120 survey is based on voting control.

a. General partnerships

Determination of voting interest – The determination of the percentage of voting interest of a general partner is based on who controls the partnership. The percentage of voting interest is not based on the percentage of ownership in the partnership’s equity. The general partners are presumed to control a general partnership.

Unless a clause to the contrary is contained in the partnership agreement, a general partnership is presumed to be controlled equally by each of the general partners.

Managing partners – If one general partner is designated as the managing partner, responsible for the day-to-day operations of the partnership, this does not necessarily transfer control of the partnership to the managing partner. If the managing partner must obtain approval for annual operating budgets and for decisions relating to significant management issues from the other general partners, then the managing partner does not have a 100 percent voting interest in the partnership.

b. Limited partnerships

Determination of voting interest – The determination of the percentage of voting interest in a limited partnership is based on who controls the partnership. The percentage of voting interest is not based on the percentage of ownership in the partnership’s equity. In most cases, the general partner is presumed to control a limited partnership, and therefore, have a 100 percent voting interest in the limited partnership. If there is more than one general partner, the partnership is presumed to be controlled equally by each of the general partners, unless a clause to the contrary is contained in the partnership agreement. Therefore, unless a clause to the contrary is contained in the partnership agreement, limited partners are presumed to have zero voting interest in a limited partnership.

GENERAL INSTRUCTIONS – Continued

Managing partners – See discussion under “General Partnerships” above.

c. Limited Liability Companies (LLCs)

Determination of voting interest – The determination of the percentage of voting interest in an LLC is based on who controls the LLC. The percentage of voting interest is not based on the percentage of ownership in the LLC’s equity. LLCs are presumed to be controlled equally by each of its members (owners), unless a clause to the contrary is contained in the articles of organization or in the operating agreement.

Managing member – If one member is designated as the managing member responsible for the day-to-day operations of the LLC, this does not necessarily transfer control of the LLC to the managing member. If the managing member must obtain approval for annual operating budgets and for decisions relating to other significant management issues from the other members, then the managing member does not have a 100 percent voting interest in the LLC.

B. BE-120 definition of services – Services transactions covered by this survey consist of 1) sales and purchases related to certain intellectual property rights (see Tables 1 and 3 on pages 6 and 8 for a list of intellectual property-related transactions covered by this survey and Part IV. of the General Instructions on pages 25 and 26 for definitions) and 2) sales and purchases of selected services (see Tables 2 and 4 on pages 7 and 9 for a list of services covered by this survey and Part IV. of the General Instructions on pages 26 to 31 for definitions).

Types of transactions excluded from the scope of this survey:

1. Sales and purchases of goods. Trade in goods involves products that have a physical form, and includes payments or receipts for electricity.
2. Sales and purchases of financial instruments, including stocks, bonds, financial derivatives, loans, mutual fund shares, and negotiable CDs. (However, securities brokerage is a service.)
3. Income on financial instruments (interest, dividends, capital gain distributions, etc).
4. Compensation paid to, or received by, employees.
5. Penalties and fines and gifts or grants in the form of goods and cash (sometimes called “transfers”).

For additional clarifications of reporting requirements, please read the BE-120 survey instructions, call (301) 278-9303, or send an e-mail to be-120help@bea.gov.

C. BE-120 definition of sales or purchases – It should be noted that an item other than sales or purchases may be used as the measure of a given service for purposes of determining whether the threshold for mandatory reporting of the service is exceeded. Note that in several cases – advertising; telecommunications; performing arts, etc.; merchandising; miscellaneous disbursements (included in transaction code 42 in IV. of these General Instructions) – measures other than, or in addition to, sales or purchases of services should be used. See Part IV. of these General Instructions for an explanation of what measure should be applied in determining whether you are subject to the BE-120 survey’s mandatory reporting requirements for a given service.

D. Clarification of coverage and special situations

1. **Reporting period** – Form BE-120 should be filed for the U.S. Reporter’s fiscal year ending in 2017.
2. **Date of recording transactions** – Transactions are to be reported on an accrual basis. However, telecommunications services should be reported on a settlement basis.
3. **Withholding taxes** – Data should be reported gross (before deduction) of U.S. and foreign withholding taxes.
4. **Services covered regardless of where performed** – Sales to or purchases from foreign persons for services should be reported regardless of whether the services were performed in the United States or abroad. Transactions should be reported based on the resident country of the primary beneficiary (purchases) and primary provider (sales) of the service(s) performed.
5. **Services or intellectual property bundled with goods or with other services and not separately valued** – When a sale or purchase is for both goods and services or intellectual property, or of several services

or intellectual property, that cannot be unbundled (i.e., the goods and/or services/intellectual property are not separately valued), it should be classified based on whichever accounts for a majority of the value or on the basis of the reporter’s customary practice.

6. **Accounting for purchases** – Purchases of services or intellectual property should be included without regard to whether they are charged as an expense on the income statement, capitalized, or charged to inventories.
7. **Projects with U.S. Government nonmilitary agencies** – Report information on services that are provided abroad for U.S. Government nonmilitary agencies, such as the United States Agency for International Development (USAID) and the United States Information Agency, or that are part of an aid or technical cooperation program of the Government with foreign persons. However, do not report services provided to the U.S. Department of Defense or any of its agencies, such as the Army Corps of Engineers. Report funds received from the U.S. Government on Schedule A as sales to the country where the services are provided, and report any foreign expenses related to those services as purchases on Schedule B.
8. **International organizations** – Report transactions with international organizations, which, according to balance of payments conventions, are considered foreign persons even if they are headquartered in the United States. Enter the abbreviated designation, “Int’l Org.” as the name of the country of the foreign party to the transaction.
9. **Reciprocal exchanges** – Include the value of reciprocal exchanges; i.e., transactions involving barter. On Schedule A, value your sales to the foreign participant in the reciprocal exchange at market rates, not at the actual cost of performing the services. On Schedule B, value your purchases from the foreign participant at the same amount as the sale reported on Schedule A.

II. DEFINITIONS

- A. **United States**, when used in a geographic sense, means the 50 states, the District of Columbia, the Commonwealth of Puerto Rico, and all territories and possessions of the United States. **NOTE:** The U.S. Virgin Islands and Guam are territories of the United States.
- B. **Foreign**, when used in a geographic sense, means that which is situated outside the United States or which belongs to or is characteristic of a country other than the United States.
- C. **U.S. Reporter** is the U.S. person filing a report in this survey.
- D. **Consolidated domestic U.S. Reporter** means the fully consolidated U.S. domestic enterprise consisting of (i) the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and, proceeding down each ownership chain from that U.S. corporation, (ii) any U.S. corporation whose voting securities are more than 50 percent owned by the U.S. corporation above it. The fully consolidated U.S. domestic enterprise excludes foreign branches and other foreign affiliates. Conditions may exist that would lead a U.S. corporation to exclude certain majority-owned (more than 50 percent owned) domestic subsidiaries from financial statements used in reports to shareholders. If such a subsidiary has covered transactions, it must file a report under its own name, and the subsidiary will be considered the U.S. reporter for purposes of this survey.
- E. **Person** means any individual, branch, partnership, associated group, association, estate, trust, corporation, or other organization (whether or not organized under the laws of any State), and any government (including a foreign government, the United States Government, a State or local government, and any agency, corporation, financial institution, or other entity or instrumentality thereof, including a government sponsored agency).
 1. **United States person** means any person resident in the United States or subject to the jurisdiction of the United States.
 2. **Foreign person** means any person resident outside the United States or subject to the jurisdiction of a country other than the United States.
- F. **Business enterprise** means any organization, association, branch, or venture which exists for profit making purposes or to otherwise secure economic advantage, and any ownership of any real estate. (A business enterprise is a “person” within the definition in paragraph E above.)

GENERAL INSTRUCTIONS – Continued

- G. Financial services provider** – Except for Monetary Authorities (e.g., Central Banks) the definition of financial services providers used for this survey is identical in coverage to Sector 52 – Finance and Insurance, and holding companies from Sector 55 of the North American Industry Classification System United States, 2012. Go to <http://www.census.gov/eos/www/naics/> for more information on NAICS classifications.
- H. Direct investment** means the ownership or control, directly or indirectly, by one person of 10 percent or more of the voting securities of an incorporated business enterprise or an equivalent interest in an unincorporated business enterprise.
- I. Parent** means a person of one country who, directly or indirectly, owns or controls 10 percent or more of the voting stock of an incorporated business enterprise, or an equivalent ownership interest in an unincorporated business enterprise which is located outside that country.
- 1. U.S. parent** means the U.S. person that has direct investment in a foreign business enterprise.
 - 2. Foreign parent** means the foreign person, or the first person outside the United States in a foreign chain of ownership, which has direct investment in a U.S. business enterprise, including a branch.
- J. Foreign Parent Group** means (i) the foreign parent, (ii) any foreign person, proceeding up the foreign parent's ownership chain, which owns more than 50 percent of the person below it up to and including that person which is not owned more than 50 percent by another foreign person, and (iii) any foreign person, proceeding down the ownership chain(s) of each of these members, which is owned more than 50 percent by the person above it.
- K. Affiliate** means a business enterprise located in one country that is directly or indirectly owned or controlled by a person of another country to the extent of 10 percent or more of its voting stock for an incorporated business or an equivalent interest for an unincorporated business, including a branch.
- 1. Foreign affiliate** means an affiliate located outside the United States in which a U.S. person has direct investment.
 - 2. U.S. affiliate** means an affiliate located in the United States in which a foreign person has direct investment.
- L. Foreign affiliate of a foreign parent** means, with reference to a given U.S. affiliate, any member of the foreign parent group owning the U.S. affiliate that is not a foreign parent of the U.S. affiliate.
- M. Affiliated foreign person** means, with respect to a given U.S. person, (i) a foreign affiliate of which the U.S. person is a U.S. parent, or (ii) the foreign parent or other member of the foreign parent group of which the U.S. person is a U.S. affiliate.
- N. Unaffiliated foreign person** means, with respect to a given U.S. person, any foreign person that is not an affiliated foreign person as defined in paragraph M above.
- O. Country** means, for purposes of this survey, the country of location of the foreign person with whom a transaction has occurred.

III. OTHER INSTRUCTIONS

A. Distinguishing between unaffiliated and affiliated transactions

This survey covers U.S. persons' direct transactions, both receipts (sales) and payments (purchases), with affiliated and unaffiliated foreign persons.

Examples of affiliated transactions are:

1. A transaction between a U.S. person (U.S. parent) and its foreign affiliate.
2. A transaction between a U.S. person (U.S. affiliate) and its foreign parent(s) or member(s) of the foreign parent group(s).

Examples of unaffiliated transactions are:

1. A transaction between a U.S. person and an unaffiliated foreign person.
2. A transaction between one U.S. person and another U.S. person's foreign affiliate. Such a transaction is reportable by the first U.S. person.

Examples of transactions that are not reportable are:

1. A transaction between a U.S. affiliate of a foreign parent and another U.S. person.
2. A transaction between a U.S. parent's foreign affiliate and another foreign person.

B. Understanding the U.S. Reporter's relationship with foreign persons

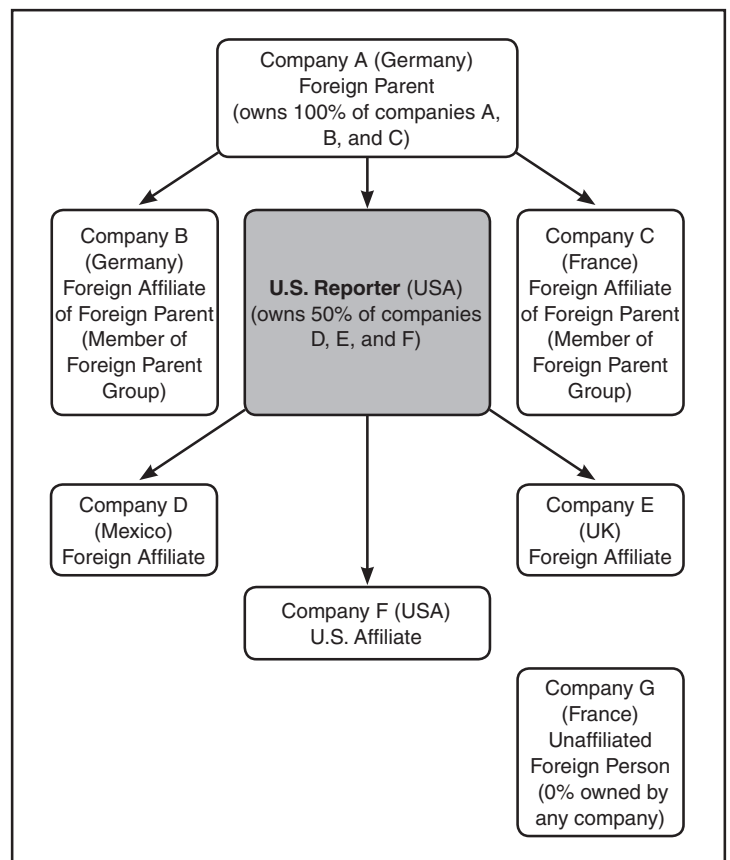
The relationship between the U.S. reporter and the foreign persons fall into one of three categories:

Foreign affiliates – A foreign affiliate is defined as an entity domiciled in a foreign country that is owned at least ten percent, directly or indirectly, by the U.S. Reporter.

Foreign parents and foreign affiliates of foreign parents (aka the "foreign parent group") – A foreign parent is the foreign entity, or the first entity outside the United States in a foreign chain of ownership, which owns at least fifty percent, directly or indirectly, of the U.S. Reporter. Foreign affiliates of foreign parents would be those companies located abroad that are owned at least ten percent, directly or indirectly, by the foreign parent, but less than ten percent, directly or indirectly, by the U.S. Reporter.

Unaffiliated foreign persons – An unaffiliated foreign person is an entity domiciled abroad that is owned less than ten percent, directly or indirectly, by the U.S. Reporter or the U.S. Reporter's foreign parent.

The diagram below illustrates each of these relationships with regards to the U.S. Reporter.



C. Foreign activities of a U.S. person that do not constitute a foreign affiliate

Although the definitions of direct investment and foreign affiliate in Part II. above, together with the discussion in Part III.A above, should be sufficient to determine whether a given foreign activity is or is not a foreign affiliate, in a number of cases the determination may be difficult. Several factors to be considered are given below. If you still cannot determine if the activity or operation is an affiliate, call (301) 278-9303 or send an e-mail to be-120help@bea.gov for additional guidance.

If a U.S. person's foreign activity or operation is incorporated abroad, it is a foreign affiliate.

If a U.S. person's foreign activity or operation is not incorporated abroad, its status is based on the weight of the evidence when the factors listed below are considered.

GENERAL INSTRUCTIONS – Continued

An unincorporated foreign activity or operation generally would be considered a foreign affiliate if it: (i) is subject to foreign income taxes; (ii) has a substantial physical presence abroad (e.g., plant and equipment or employees); (iii) maintains separate financial records that would permit the preparation of financial statements, including an income statement and balance sheet (not just a record of disbursements and receipts); (iv) takes title to the goods it sells and receives revenues therefrom; or (v) receives funds for its own account from customers for services it performs. Transactions with this type of entity should be reported under “Foreign affiliates.”

An unincorporated foreign activity or operation generally would not be considered a foreign affiliate if it: (i) conducts business abroad only for the U.S. person's account and not for its own account (e.g., sales promotion or public relations type of activities); (ii) has no separate financial statements; (iii) receives funds to cover its expenses only from the U.S. person; (iv) is not subject to foreign income taxes; and (v) has limited physical assets, or employees, permanently located abroad. Transactions with this type of entity should be reported under “Unaffiliated foreign persons.”

D. U.S. activities of a foreign person that do not constitute a U.S. affiliate.

Criteria for determining which U.S. activities do or do not constitute a U.S. affiliate of a foreign person are parallel to those in Part III.B. above.

E. Determining who must report a transaction when an intermediary is involved.

At times, transactions between a U.S. person and a foreign person may be arranged by, billed through, or otherwise facilitated by, an intermediary. The intermediary may be U.S. or foreign, and may be affiliated or unaffiliated with the U.S. or the foreign person.

A determination of whom a sale is to, or whom a purchase is from, should be made on the basis of whom the U.S. person considers itself to have a claim on for payment, in the case of a sale, or whom it has a liability to, in the case of a purchase. For a sale, if the U.S. person looks to the foreign person for payment, then the transaction is between the U.S. person and the foreign person, and is to be reported by the U.S. person. If the U.S. person looks to the intermediary for payment, and the intermediary, in turn, looks to the foreign person for payment, then whether either transaction is reportable, and who it is to be reported by, depends on the location of the intermediary and the relationship between the U.S. person and the intermediary.

If the intermediary is a foreign person, then the U.S. person would report the transaction as a transaction with a foreign person.

If the intermediary is a U.S. person, then the initial transaction between the original U.S. person and the intermediary is domestic-to-domestic and not reportable in this survey. However, the intermediary must report the transaction with the foreign person.

The reportability of a purchase would be determined in a similar manner.

IV. SERVICES COVERED

This survey covers sales (Schedules A, C, and D) and purchases (Schedules B and E) of the following types of intellectual property and selected services.

A. Transactions in Intellectual Property

Report receipts on Schedule A and payments on Schedule B.

Rights related to patents, processes, and trade secrets

1.1 Rights related to the use of a patent, process, or trade secret to produce and/or distribute a product or service – Includes license fees, royalties, and other fees received or paid for the use of proprietary rights, including patents, industrial processes, and trade secrets. Includes “maintenance” fees paid to foreign governments for the continuation of patent rights. If the charge for the process, design, etc., is subsumed in a contract for technical or professional services, the receipt or payment generally should be reported under the proper transaction number for that service.

Examples of transactions included in this category are royalties and license fees related to the production and/or distribution of goods such as pharmaceutical products, automobiles, medical equipment, etc.

Excludes license fees related to the use or distribution of computer software (reportable under transaction codes 6.2 or 12.1) and the use or distribution of audiovisual content (reportable under transaction codes 2.1-2.2, 4.1-4.2, or 5.2).

1.3 Outright sales or purchases of proprietary rights related to patents, processes, and trade secrets – Includes the outright sale or purchase of patents, processes, and trade secrets.

Excludes the outright sale or purchase of rights related to the development of computer software (reportable under transaction code 6.3) and the sale or purchase of proprietary rights to audiovisual content (reportable under transaction codes 2.3 or 4.3).

Rights related to books, music, etc.

2.1 Rights to use books, music, etc., including end-user rights related to digital content – Includes royalties and other fees (commonly referred to as end-user licensing fees) received or paid for the rights to view books downloaded from the internet or otherwise electronically delivered, and fees for the rights to perform, broadcast, or listen to digital music, other audio content, etc., or otherwise use copyrighted or protected material.

Excludes subscription fees to newspapers, magazines, etc., (reportable under transaction code 14.2). Excludes fees for the rights to display or view recorded audiovisual content such as radio and television programs, motion pictures, etc. (reportable under transaction code 4.1).

2.2 Rights to reproduce and/or distribute books, music, etc., – Includes royalties and other fees received or paid for the rights to reproduce and distribute books and other print or digital media content; CDs, digital music, and other audio content; and other copyrighted or protected material.

Excludes fees for the rights to reproduce or distribute recorded radio and television programs or motion pictures (reportable under transaction code 4.2).

2.3 Outright sales or purchases of proprietary rights related to books, music, etc., – Include the outright sale or purchase of proprietary rights to audio or print material such as manuscripts, literary and artistic works, photographs, musical libraries, recordings, etc., including copyrights and fees for the use of such material in perpetuity.

Excludes the sale or purchase of copyrights for radio and television programs, motion pictures, etc. (reportable under transaction code 4.3). Excludes transactions related to exclusivity rights (for example, the exclusivity of a publisher to publish literary works of an author). These are considered assets that are a contract for future production, and are not reportable.

Rights related to trademarks

3.1 Rights to use trademarks – Include receipts and payments for the rights to sell products under a particular trademark, brand name, or signature. Includes the initial fee and annual fees for the domain name registration for the Internet. Includes fees for sponsorship of other events if the fee is for the right to use the logo or trademark of the payee. A sponsor of an international sporting event, such as the Olympics, should include payments of sponsorship fees if the right to use a trademark, such as the Olympic logo, in advertising, or to place such a trademark on merchandise is conveyed.

Exclude fees received or paid under a business format franchise, which are reportable under transaction code 7.1.

3.3 Outright sales or purchases of proprietary rights related to trademarks – Include receipts and payments for the outright sale or purchase of a trademark, or for its use in perpetuity. Include receipts or payments for the outright sale or purchase of domain names.

Excludes fees paid for the display of the payer's logo or trademark (reportable as advertising payments under transaction code 10). Excludes fees received or paid under a business format franchise (reportable under transaction code 7.1).

Rights related to recorded performances and events such as radio and television programs and motion pictures

4.1 Rights to use recorded performances and events, including end-user rights related to digital content – Includes royalties, license fees (including end-user licensing fees), and other funds received or paid for the rights to recorded material such as radio and television programs and motion pictures (including digital recordings and video streaming). Includes rights to view and display recordings of live performances and events. Includes subscription fees for cable or satellite television programming.

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4.2 Rights to reproduce and/or distribute recorded performances and events – Includes royalties, license fees, and other funds received or paid for the rights to reproduce and/or distribute recorded material such as radio and television programs and motion pictures (including digital recordings and video streaming). Includes receipts and payments for material distributed both theatrically and non-theatrically, or via cable and broadcast television.

Excludes fees for the rights to broadcast live performances and events (reportable under transaction code 5.2).

4.3 Outright sales or purchases of rights related to recorded performances and events – Includes the outright sale or purchase of proprietary rights related to recorded material such as radio and television programs or motion pictures, including outright sales or purchases of copyrights and video libraries, and the associated use of such material in perpetuity.

Rights to broadcast and record live performances and events

5.2 Rights to broadcast and record live performances and events – Includes receipts and payments for rights to broadcast, display, and record live artistic performances, sports events, and other live performances or events. Includes receipts and payments for the authorized reproduction, rebroadcast, or retransmission of live performances and events, in part or in entirety.

Payments or receipts for the acquisition (or sale) of rights to broadcast a major live performance or event, such as the Olympics, often extend over several years prior to the event. The cumulative amount of payments over all the years is to be reported on this form as an acquisition or sale of broadcast rights only in the single period in which the event is held. The prior year payments are considered to be deposits with the organization (such as the International Olympic Committee) selling the broadcast rights, and should be reported on the Department of Treasury's TIC C-form. Inquiries about the TIC C-form survey should be directed to the Federal Reserve Bank of New York (as contractor for the Department of Treasury) at (212) 720-6357.

Rights related to general use computer software

6.2 Rights to reproduce and/or distribute general use computer software – Includes receipts or payments for the right to distribute general use software, and rights to reproduce general use computer software that was made from a master copy. This item includes licensing fees for reproducing copies of general use software for local area network (LAN) computer systems.

Excludes fees for custom software and programming services (reportable under transaction code 12.1). Excludes fees received or paid for the development of general use software (reportable under transaction code 29.2). Excludes general use computer software that was downloaded from the internet or otherwise electronically delivered (reportable under transaction code 12.1). Excludes the value of prepackaged general use software not intended for use on a server in a LAN environment that was physically shipped to or from the United States and non-customized (prepackaged) computer software on physical media for perpetual use shipped to or from the United States and reported on import or export declarations filed with the U.S. Customs and Border Protection.

6.3 Outright sales or purchases of proprietary rights related to general use computer software – Includes receipts and payments for the outright sale or purchase of all proprietary rights related to general use computer software.

Excludes fees received or paid for the development of general use software (reportable under transaction code 29.1). Excludes general use computer software that was downloaded from the internet or otherwise electronically delivered (reportable under transaction code 12.1). Excludes the value of prepackaged general use software not intended for use on a server in a LAN environment that was physically shipped to or from the United States and non-customized (prepackaged) computer software on physical media for perpetual use shipped to or from the United States and reported on import or export declarations filed with the U.S. Customs and Border Protection.

Franchise fees

7.1 Fees associated with business format franchising – Fees received and paid by the U.S. reporter under business format franchising agreements with foreign persons. Business format franchising is characterized by an ongoing business relationship between franchisor and franchisee that includes not only the product,

service, and trademark, but the entire business format itself. This may include a marketing strategy and plan, operating manuals and standards, quality control, and continuing two-way communications.

Excludes receipts and payments for the use of trademarks (reportable under transaction code 3.1), except where such trademarks are part of a business format franchise, even if the fees are nominally considered to be "franchising" fees.

Receipts and payments should be reported net of advertising allowances and other deductions retained by franchisees from gross franchise fees. Includes receipts and payments for one-time "up front" charges to new franchisees as well as ongoing fees based upon sales or other measures.

On Schedule A, U.S. franchisors should report receipts from both foreign outlets and foreign master licensees. In the case of fees received from a foreign master licensee, report only the net fees received from foreign outlets. Include receipts from "company-owned" outlets abroad. Include receipts from jointly owned outlets.

On Schedule B, U.S. outlets and master licensees should report payments made directly to foreign franchisors. U.S. outlets should not report payments to U.S. master licensees, as these are domestic (U.S.-to-U.S.) transactions. Payments by a "company-owned" U.S. outlet to a foreign owner should be reported.

7.3 Outright sales or purchases of proprietary rights related to business format franchising – Includes the outright sale or purchase of a business format franchise to be used in perpetuity. A business format franchise is a portfolio of intellectual property that includes not only a product, service, and trademark, but the entire business format itself. This may include a marketing strategy and plan, operating manuals and standards, and quality control.

Excludes receipts and payments for the use of trademarks or for the outright sale or purchase of trademarks (reportable under transaction codes 3.1 or 3.3), except where such trademarks are part of a business format franchise, even if the fees are nominally considered to be "franchising" fees. Excludes any fees for real property or capital equipment associated with the sale or purchase of a franchise.

Other intellectual property

8.1 Rights to use other intellectual property – Includes receipts and payments for the right to use intellectual property not classified in one of the preceding categories. Includes receipts or payments by communications carriers to secure capacity by indefeasible rights of user (IRU). When reporting data under this transaction code, specify on line 36 of the appropriate schedule the type of intellectual property involved.

8.2 Rights to reproduce and/or distribute other intellectual property – Includes receipts and payments for the right to reproduce and/or distribute intellectual property not classified in one of the preceding categories. When reporting data under this transaction code, specify on line 36 of the appropriate schedule the type of intellectual property involved.

8.3 Outright sales or purchases of proprietary rights related to other intellectual property – Includes receipts and payments for the outright sale or purchase of intellectual property not classified in one of the preceding categories. When reporting data under this transaction code, specify on line 36 of the appropriate schedule the type of intellectual property involved.

B. Transactions in Selected Services

Report sales on Schedules A and D (except transaction codes 13, 16.1–16.3, and 23, which are reportable on Schedule C) and purchases on Schedules B and E.

9. Accounting, auditing, and bookkeeping services – Includes accounting systems design, auditing of accounting records, bookkeeping, budget development, financial statement preparation, payroll preparation, tax return preparation, and similar activities.

Excludes data processing and tabulation services (reportable under transaction code 12.3).

10. Advertising services – Preparation of advertising and placement of such advertising in media, including charges for media space and time. Includes advertising banners on web pages. An advertising agency selling such services should report gross billings to unaffiliated foreigners. Sales by media companies (e.g., broadcasters, publishers, etc.) that are arranged through U.S.

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advertising agencies are presumed to be reflected in billings of the advertising agencies; thus, in order to avoid duplication, report only direct transactions with foreign clients.

Excludes transactions that are with the U.S. affiliates of foreign clients, rather than directly with foreign clients; such transactions are considered domestic (U.S.-to-U.S.) and, therefore, outside the scope of this survey.

Excludes charges for services other than advertising, such as public relations or market research not directly associated with an advertising campaign (reportable under transaction code 21.1). U.S. media companies should report only direct sales of advertising services to unaffiliated foreign persons; they should not report advertising arranged by U.S. advertising agencies, including U.S. affiliates of foreign advertising agencies.

Under purchases of advertising services, U.S. reporters that are advertising agencies should report only funds paid to foreign advertising agencies and media companies on behalf of their clients.

U.S. reporters other than advertising agencies should report only payments made directly to foreign advertising agencies and media companies. Do not report payments made through a U.S. advertising agency. Also, do not report payments made through the U.S. office of a foreign advertising agency if your payment is made to the U.S. office.

Includes the value of reciprocal exchanges; i.e., transactions involving barter. On Schedule A, value your sales to the foreign participant in the reciprocal exchange at market rates, not at the actual cost of performing the services. On Schedule B, value your purchases from the foreign participant at the same amount as the receipts reported on Schedule A.

- 11. Auxiliary insurance services** – Agent's commissions, insurance brokering and agency services, insurance consulting services, evaluation and adjustment services, actuarial services, salvage administration services, and regulatory and monitoring services on indemnities and recovery services. Non-insurance companies report these transactions on this survey. Insurance companies would report these transactions on the BE-45, Quarterly Survey of Insurance Transactions by U.S. Insurance Companies with Foreign Persons. A copy of the form can be downloaded from www.bea.gov/ssb.

- 12.1 Computer software downloaded or otherwise electronically delivered** – Noncustomized (mass-produced) software downloaded or otherwise electronically delivered, whether with a periodic license or a single payment. Software includes general business productivity software, computer game software, and other applications.

Includes software downloaded from the Internet, fees and subscriptions for online gaming (including video games), and licensing agreements and end-user fees associated with downloading applications on to smart phones and tablets. Fees for developing such applications, however, should be reported under transaction code 29.1.

Excludes non-customized (prepackaged) computer software on physical media for perpetual use shipped to or from the United States and reported on import or export declarations filed with the U.S. Customs and Border Protection. Also excludes computer training courses not designed for a specific user (reportable under transaction code 15), charges for licenses to reproduce or distribute software (reportable under transaction code 6.2), and leasing of computers with an operator (reportable under transaction code 24).

- 12.2 Cloud computing and data storage services** – Data processing and hosting services (cloud services or "wiki"), such as data entry, tabulation, and processing on a time-sharing basis; web page hosting services; and provision of applications, hosting clients' applications, and computer facilities management.

- 12.3 Other computer services** – Customized software (however delivered) and related licenses to use; the development, production, supply, and documentation of customized software, including operating systems, made to order for specific users; licenses to use noncustomized software provided on a storage device with a periodic license fee; sales or purchases of originals and ownership rights for software systems and applications; hardware and software consultancy and implementation services, including the management of subcontracted computer services; hardware and software installation, including installation of mainframes and central

computing units; maintenance and repairs of computers and peripheral equipment; data recovery services; analysis, design, and programming of systems ready to use (including web page development and design), and technical consultancy related to software; systems maintenance and other support services, including training provided as part of consultancy.

- 13. Construction services** – The creation, renovation, repair, or extension of fixed assets in the form of buildings, land improvements of an engineering nature, and other engineering construction such as roads, bridges, dam, and so forth. Includes related installation and assembly work. Includes site preparation and general construction as well as specialized services such as painting, plumbing, and demolition. Includes services of general contractors in the field of building and heavy construction; construction work by special trade contractors, such as the erection of structural steel for bridges and buildings; and on-site electrical work. Includes management of construction projects.

- 14.1 News agency services (excludes production costs related to news broadcasters, see code 40)** – Includes the provision of news, photographs, and feature articles to the media; outlays by U.S. newspapers, news syndicates, and news magazines for the operation of their foreign news bureaus, and outlays by foreign newspapers, news syndicates, and news magazines for the operation of their U.S. news bureaus.

NOTE: Where a set of related expenditures was made in several countries, but your recordkeeping does not permit a precise allocation of expenses among individual countries, estimates are acceptable. If no basis for such estimates exists, then you may record the expenditures against the country in which the activities were centered or headquartered. For example, a news correspondent may conduct news-gathering activities in several countries. Although it would be preferable to report news-gathering expenses in each of the several countries, all of the expenses may, if necessary, be recorded against the country where the foreign news bureau is headquartered, or where the correspondent had the largest outlays.

Transactions previously reported on the 2011 BE-120 survey as disbursements for news-gathering costs of print media under transaction code 36 should be reported in this category.

- 14.2 Database and other information services** – Business and economic database services, including business news, stock quotation, and financial information services; medical, legal, technical, demographic, bibliographic, and similar database services; direct non-bulk subscriptions (including online) to newspapers and periodicals; and other information services, including reservation systems and credit reporting and authorization systems. For airline reservation systems, include booking fees from foreign carriers for the use of your reservation system, whether accessed directly or by a U.S. or foreign travel agent. Include downloaded content that is not software or audiovisual services.

- 15. Education Services** – Includes services relating to all levels of education whether delivered through correspondence courses, via television, satellite, or the Internet, as well as by teachers and instructors who supply services directly in host economies. Transactions are included if the service providers are not employees of the entity from whom they are paid. Includes training provided via U.S. Agency for International Development (USAID) contracts. Report amounts received from USAID as receipts from unaffiliated foreign persons, and any foreign expenses associated with such contracts as payments to unaffiliated foreign persons.

Excludes tuition and fees charged to U.S. and foreign persons by educational institutions when the students travel to the institution for study (i.e., foreign exchange students). Also excludes training provided by a manufacturer in connection with the sale of a good (reportable under transaction code 19.2).

- 16.1 Architectural services** – Includes architectural design related to landscaping, urban planning, and other development projects; and transactions related to the design of buildings.

- 16.2 Engineering services** – Includes the provision of designs, plans and studies related to engineering projects. Includes those engineering services performed in conjunction with construction and mining services projects. Includes services purchased in

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connection with proposed projects (e.g., feasibility studies) as well as projects that are actually being carried out.

Excludes industrial engineering services, such as product design services (reportable under transaction code 18). Excludes mining engineering (reportable under transaction code 23).

16.3 Surveying, cartography, and technical inspection services – Includes surveying; cartography; and technical inspection services. Includes any other services related to engineering, architectural, and surveying services not included in 16.1 or 16.2.

Excludes geological surveying services (reportable under transaction code 23).

17. Financial services (purchases only) – Includes payment of credit-related fees, fees on securities transactions, and fees for other financial services. This service is to be reported by nonfinancial services companies only. Financial services companies would report these services on the BE-185, Quarterly Survey of Financial Services Transactions Between U.S. Financial Services Providers and Foreign Persons. A copy of the form can be downloaded from www.bea.gov/ssb.

Credit-related fees include fees for establishing, maintaining, or arranging credit, letters of credit, bankers acceptances, mortgages, factoring services, loan guarantees, etc., that are commonly provided by foreign banking establishments. Include fees paid directly and fees that are withheld or deducted from your proceeds by the foreign person. For example, for factoring services, the fee may be calculated as the difference between the proceeds you received from the sale of your receivables and the face amount of the receivables sold; for arranging credit, letters of credit, etc., it may be calculated as the difference between the proceeds you received from the loan, letter of credit, etc. (after the deduction of the fee) and your liability to the foreign lending establishment. Report credit-related fees in the accounting period in which they are incurred, whether or not expensed in that accounting period. Excludes interest on your obligations, because interest is a payment for the use of the loan proceeds and is not a fee for the establishment, maintenance, or arrangement of credit.

Fees on securities transactions include commissions and other fees for securities transactions (including transactions in derivatives) or futures trading, such as brokerage, underwriting, private placements, etc. Fees for such services would commonly be paid to foreign investment banks and securities brokers or dealers. Include fees that can be calculated from transactions records or other documentation issued by the investment bank or security broker or dealer. Omit, rather than attempt to estimate, these fees if they cannot be calculated from such documentation. (For example, a dealer's markup on bond purchases and sales cannot be directly estimated from transactions records issued by a securities dealer.)

Fees for other financial services include fees for asset/liability management, debt renegotiation, and other financial services.

Excludes leasing (operational leasing services are reportable under transaction code 24), and real estate management services (management, consulting, and public relations services are reportable under transaction code 21.3).

18. Industrial engineering services – Engineering services related to the design of movable products, including product design services.

Excludes engineering and architectural services that relate to actual or proposed construction services projects (reportable under transaction code 16.1-16.3). Excludes computer systems engineering (reportable under transaction code 12.3). Includes, however, services performed with the assistance of computers, such as computer-assisted design work.

19.1 Maintenance Services – Includes maintenance services primarily to machinery and equipment. May also include small maintenance work on buildings, structures, dams, highways, etc., but only to the extent that the work is not reported under transaction code 13. Includes such services as the periodic overhaul of turbines, the extinguishment of natural gas well fires, and refinery maintenance.

Include maintenance and repair of ships, aircraft, and other transport equipment only if such transactions are not reported on the BE-30, Quarterly Survey of Ocean Freight Revenues and Foreign Expenses, or the BE-37, Quarterly Survey of U.S. Airline Operators' Foreign Revenues and Expenses.

Excludes computer maintenance (reportable under transaction code 12.3).

19.2 Installation, alteration, and training services – Includes only installation, startup, and training services provided by a manufacturer in connection with the sale of a good.

Excludes such services where the cost is included in the price of the goods and not separately billed, or is declared as a part of the price of the goods on the import or export declaration filed with the U.S. Customs and Border Protection; however, services provided at a price over and above that entered on the declaration should be included. These services would be reported elsewhere if not received in connection with the purchase of goods. For example, installation of machinery and equipment is normally considered a construction activity, and training personnel in the use of new machinery would ordinarily be reported as an educational or training service.

20. Legal services – Includes services provided in a range of, or in a specific area of, law, such as criminal law, corporate law, or real estate law. Includes the provision of other legal services by businesses such as notary public services, patent agent services and real estate settlement offices.

Excludes fines, penalties, and settlements imposed by courts of law or other government bodies.

21.1 Market research services – Includes market research; and telemarketing.

21.2 Public opinion polling services – Includes public opinion polling on various issues.

21.3 Other management, consulting, and public relations services (including allocated expenses) – Includes management services, consulting services, public relations services, and amounts received by a parent company from its affiliates for general overhead and stewardship.

Excludes consulting engineering services related to actual or proposed construction projects (reportable under transaction code 16.1-16.3); computer consulting (reportable under transaction code 12.3); and public relations services that are an integral part of an advertising campaign (reportable under transaction code 10). Also Excludes transactions between parent companies and affiliates that are identifiable as arising from the provision of advertising, accounting, legal, R&D, etc. services, even if these amounts represent reimbursements of sums paid to third parties. That is, transactions between parent companies and affiliates should not be reported in management services if they can instead be reported in another services category.

22. Merchanting services (net receipts, Schedule A only) – Sales of merchanting services are equal to the difference between your cost and the resale price of goods (such as crude oil, grain, and other commodities) that are both purchased and resold abroad; that is, the goods are neither imported to, nor exported from, the United States and they do not undergo significant processing during the time between when they are purchased and resold. Without regard to whether you initially purchased the goods from an affiliated or unaffiliated foreign person, report data for those transactions according to the company's relationship with the foreign entity (foreign affiliate, foreign parent group, or unaffiliated foreign person) to which the goods were resold. Only the "all countries total" (line 35 of Schedule A) is required to be reported for this service, even if total sales exceed \$2 million. The data that are voluntarily reported by individual foreign country should be reported according to the individual foreign countries to which the goods were resold (and not the foreign countries from which the goods were purchased).

NOTE: Reporters of merchanting services must also complete Part V of the survey.

23. Mining services – Includes drilling wells for oil or gas field operations; exploration, including prospecting and taking ore samples; grading and building foundations at well locations; well surveying; and making geological observations. Includes services purchased in connection with proposed projects (e.g. feasibility studies) as well as projects that are actually being carried out.

24. Operational leasing – Rentals for computer and data processing equipment; transportation equipment (such as ships, aircraft, railway cars, containers, rigs automotive fleets, etc.) without crew or operators (if crew or operators are provided, the fee is considered

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to be for transportation services, which may be reportable on BEA forms BE-9, BE-30, or BE-37. Go to www.bea.gov/ssb to determine which forms cover your particular transportation services); and rentals of other machinery and equipment. Include fees from rentals of furniture, coin-operated machines, construction equipment (without operators), and electronic equipment except computers.

Excludes rentals under leases that have been capitalized (capital leases) and rentals of any items other than machinery and equipment. For example, excludes rentals of office buildings and other real estate, film rentals, and employee leasing.

25. Trade-related services, other than merchandising services –

Auction services (including online), transactions fees for business to business (B2B) exchanges conducted over the Internet, and commissions or “finders’ fees” to independent sales agents. Includes fees received or paid for services that connect consumers and independent service providers using web-based platforms if these fees are received from or paid to foreign persons.

Excludes transactions that are between a foreign affiliate of the U.S. Reporter and foreign clients, which are considered foreign-to-foreign and, therefore, outside the scope of this survey. Excludes transactions between the U.S. Reporter and other U.S. persons, which are considered domestic transactions, and, therefore, outside the scope of this survey.

26. Artistic-related services –

Includes fees to performers (such as actors, dancers, musicians, etc.), athletes, directors, and producers involved with live events such as concerts, theatrical and musical productions, sporting events, and similar events. To be reported by (a) U.S. management companies, booking agents, promoters, and presenters who received funds from or paid funds to foreign persons for performances and events, and (b) U.S. performers who received funds directly from a foreign person rather than through a U.S. management company or similar entity. As used here, “performers” means entertainers, sports teams, orchestras, dance companies, lecturers, and similar persons or performing groups such as artists, sculptors, authors, models, etc. Includes fees related to the production of live performances and events.

Excludes fees paid to employees of the entity making payments, such as foreign athletes who play for U.S. resident sports teams. Excludes production costs related to radio and television programs and motion pictures (reportable under transaction code 34).

NOTE: Transactions previously reported on the BE-120 and BE-125 surveys under transaction code 26, performing arts, sports, and other live performances, presentations and events should be reported in this category.

Note for transaction codes 27 and 28: When you report either transaction codes 27 or 28, also report the other transaction. If there are transactions for one of these but not for the other, label a column in Schedule B with the number for the other transaction code and enter “NA” on line 36.

27. Primary insurance premiums (Schedule B only) –

Premiums (net of cancellations) paid to foreign insurance carriers. A U.S. Reporter that is an insurance company should not report direct transactions with a foreign insurance company. However, a U.S. Reporter that is not an insurance company that purchased insurance from an affiliated foreign insurance company (for example, a captive insurance affiliate) should report those purchases here.

28. Losses recovered on primary insurance (Schedule B only) –

Losses recovered on insurance purchased from foreign insurance carriers. A U.S. Reporter that is an insurance company should not report losses with a foreign insurance company. However, a U.S. Reporter that is not an insurance company that purchased insurance from an affiliated foreign insurance company (for example, a captive insurance affiliate) should report losses recovered here.

29.1 Research and development undertaken on a systematic basis to increase the stock of knowledge –

Includes work aimed at discovering new knowledge or developing new or significantly improved goods and services. Includes customized and non-customized research and product development services. Includes fees associated with the development of intellectual property protected by patents, trademarks, or copyrights and fees for the development of general use software, such as smart phone, tablet, and personal computer (PC) applications.

29.2 Other research and development services –

Includes basic and applied scientific research; fees for the conduct of experiments or

performances of research and development activities aboard spacecraft.

Excludes medical and dental laboratory services (reportable under transaction code 32), and routine product testing services (reportable under transaction code 40).

NOTE: Examples of research and development services are medical research (pharmacology, medical devices, and diagnostic research); development of general use computer software; biological research, including biotechnology; nanotechnology; environmental technology; imaging technology; and energy technology.

30. Telecommunications services –

Telecommunications services encompass the broadcast or transmission of sound, images, data, or other information by telephone, telex, telegram, radio, and television cable transmission, radio and television satellite, e-mail, facsimile, and so forth, including business network services, teleconferencing, and support services. They do not include the value of the information transported. Includes mobile telecommunications services, Internet backbone services, and online access services, including provision of access to the Internet.

Excludes installation services for telephone network equipment (reportable under transaction code 13) and database services (reportable under transaction code 14.2). Excludes subscription fees for cable or satellite television programming (reportable under transaction code 4.1).

Includes services of the following types (to be reported in aggregate, rather than as five separate types of services):

Message telephone services, telex, telegram, and other jointly provided basic services – On Schedule A, report receipts from foreign persons (communications companies and postal, telephone, and telegraph, or PTT, agencies) for your share of revenues for transmitting messages originating abroad to U.S. destinations. On Schedule B, report payouts to foreign persons (communications companies and PTT’s) for their share of revenues for transmitting messages originating in the United States to foreign destinations. For messages originating in foreign countries and routed through the United States (for example, from Caribbean countries via the United States to Western Europe), report receipts from the foreign person originating the message and payouts to the country of destination. Also report receipts for transmitting messages between foreign points when not offered in connection with enhanced services, call-back services, and other regulated services of the type reportable to the FCC on Report 43.61.

Private leased channel services – On Schedule A, report receipts from foreign persons for circuits and channels terminating in the United States and for circuits and channels between foreign points. On Schedule B, report payouts to foreign persons (communications companies and PTT’s) for leased channels and circuits terminating in foreign countries.

Value-added (enhanced) services – Telecommunications services that add value or function above and beyond the telecommunications transport services that deliver the value-added services to end users. They can include (a) e-mail, voice mail, code and protocol processing, and management and operation of data networks; (b) facsimile services and video-conferencing; (c) Internet connections (online access service including Internet backbone, router services, and broadband access services); (d) satellite broadcasting business communication and paging services provided by satellite connections; (e) telephony, interactive voice response, virtual private networking, remote access service, and voice over IP; and (f) other value-added (enhanced) services.

Support services – Services related to the maintenance and repair of telecommunications equipment and ground station services. Do not include installation services for telephone network equipment (reportable under transaction code 13).

Reciprocal exchanges – Includes the value of reciprocal exchanges; i.e., transactions involving barter. On Schedule A, value your sales to the foreign participant in the reciprocal exchange at market rates, not at the actual cost of performing the services. On Schedule B, value your purchases from the foreign participant at the same amounts as the sales reported on Schedule A.

32. Health services –

Includes general and specialized human health services provided by hospitals, doctors, nurses, etc., as well as laboratory, diagnostic, and similar services, whether provided

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remotely or on-site in the host economy. Includes diagnostic-imaging services, as well as pharmaceutical, radiology, and rehabilitation services. Transactions are included if the service providers are not employees of the entity from whom they are paid.

Excludes health services provided to non-residents who are present in the territory of the service provider (i.e., foreign patients treated in the United States or vice-versa). Excludes veterinary services, which are included in agricultural services under transaction code 40.

NOTE: Transactions previously reported on the 2011 BE-120 survey as medical services under transaction code 36 should be reported in this category.

33. Heritage and recreational services – Includes amounts received or paid for services associated with museums and other cultural, sporting, gambling, and recreational activities, except those acquired by persons traveling outside their country of residence. Gambling includes service charges receivable or payable to the unit organizing the lottery or gambling. Includes online gambling.

34. Audiovisual and production services – Includes receipts and payments for the production of motion pictures (on film, videotape, disk, or transmitted electronically), radio and television programs (live or on tape) and musical recordings.

Excludes production costs related to performing arts and other live events, which are included in transaction code 26.

NOTE: Transactions previously reported on the 2011 BE-120 survey as production costs of motion pictures, television programs, and broadcast program material other than news under transaction code 36 should be reported in this category.

35. Contract manufacturing services – Contract manufacturing services cover processing, assembly, labeling, packing and so forth on materials and physical components owned by others. The manufacturing is undertaken by a business that does NOT own the goods—the “manufacturing service provider”—and that is paid a fee by the owner of the goods. Ownership of the goods does not transfer to the manufacturing service provider. Examples of processes that are often conducted under contract manufacturing arrangements include oil refining, liquefaction of natural gas, assembly of clothing, electronics and other goods, and labeling and packing (excluding those incidental to transport).

NOTE: Reporters of sales of contract manufacturing services on Schedule A must also complete Part III. Reporters of purchases of manufacturing services on Schedule B must also complete part IV.

36. Disbursements for sales promotion and representation – Funding to maintain sales promotion and representative offices. Sales promotion offices typically have few assets other than office furniture; to the extent that their employees are compensated by commissions, the commissions arise only from sales or business that the employees generate for their U.S. or foreign parents; they do not produce revenue, other than funds from their parents to cover their expenses; and they are engaged only in sales promotion, representational, and public-relations type activities. Report the funds to maintain this type of office as a transaction with an unaffiliated entity as opposed to a transaction with an affiliated foreign person.

Excludes exhibition services provided by trade fairs (reportable under transaction code 39).

37. Photographic services (including satellite photography services) – Includes all photographic services undertaken on an ad-hoc or contract basis. Includes remote sensing/satellite imagery services.

Excludes fees paid to a database of stock photographs (reportable under transaction code 14.2).

38. Space transportation services – Includes satellite launches, transport of goods and people for scientific experiments, and space passenger transport.

39. Trade exhibition and sales convention services – Includes foreign expenses incurred by U.S. persons participating in foreign trade shows; exhibition services provided by trade fairs.

40. Agricultural services – Soil preparation services, crop services, veterinary and other animal services, farm labor and management services, and landscape and horticultural services.

41. Waste treatment and depollution services – Treatment of radioactive and other waste, stripping of contaminated soil, cleaning

up of pollution including spills, restoration of mining sites, and decontamination and sanitation services. Includes all other services that relate to the cleaning or restoring of the environment.

42. Other selected services n.i.e. (not included elsewhere) – When reporting data under this transaction code, also identify the specific type of transaction from the list below accounting for the largest share of the reported total on line 36 of Schedule A or B.

Excludes travel, transportation, insurance, financial services, and expenditures by students and medical patients who are studying or seeking treatment in a country different from their country of residence, which are outside the scope of this survey, as described in I.B.

This category includes, but is not limited to, the following types of services:

Note for miscellaneous disbursements: Where a set of related expenditures was made in several countries, but your recordkeeping does not permit a precise allocation of expenses among individual countries, estimates are acceptable. If no basis for such estimates exists, then you may record the expenditures against the country in which the activities were centered or headquartered. For example, a news correspondent may conduct news-gathering activities in several countries. Although it would be preferable to report news-gathering expenses in each of the several countries, all of the expenses may, if necessary, be recorded against the country where the foreign news bureau is headquartered, or where the correspondent had the largest outlays.

Disbursements to fund news-gathering costs of broadcasters – U.S. broadcasters' outlays to fund operations of their foreign news bureaus and for support of correspondents in foreign countries, and foreign broadcasters' outlays to fund operations of their U.S. news bureaus and for support of correspondents in the United States. (See note above.)

Disbursements to fund news-gathering costs of print media – Outlays by U.S. newspapers, news syndicates, and news magazines for the operation of their foreign news bureaus, and outlays by foreign newspapers, news syndicates, and news magazines for the operation of their U.S. news bureaus. (See note above.)

Disbursements to maintain government tourism and business promotion offices – Funding to maintain State tourism and business promotion offices located abroad, and funding to maintain foreign government sponsored tourism and business promotion offices located in the United States. (See note above.)

Disbursements for sales promotion and representation – Funding to maintain sales promotion and representative offices. Sales promotion offices typically have few assets other than office furniture; to the extent that their employees are compensated by commissions, the commissions arise only from sales or business that the employees generate for their U.S. or foreign parents; they do not produce revenue, other than funds from their parents to cover their expenses; and they are engaged only in sales promotion, representational, and public-relations type activities. Report the funds to maintain this type of office as a transaction with an unaffiliated entity as opposed to a transaction with an affiliated foreign person. (See note above.)

Employment agencies and temporary help supply services – Employment services and provision of temporary help and personnel to perform services on a contract or fee basis. Where workers are carried on the payroll of the agency, includes amounts received or paid for the compensation of workers as well as agency fees.

Mailing, reproduction, and commercial art – Direct mail advertising services; mailing services, such as re-mailing services in connection with direct mail advertising; commercial photography, art, and graphic services; address list compilation; and stenographic services.

Other services n.i.e. (not included elsewhere) – Report transactions in the following types of services: language translation services, salvage services, security services, collection services, and transcription services. Also include services not elsewhere classified, except those that are outside the scope of this survey. See I.B. for a definition of services covered by the BE-120 survey that – when considered in connection with service categories 9 through 39 above – also helps to describe what transactions are reportable in this category.

GENERAL INSTRUCTIONS – Continued

V. REPORTING PROCEDURES

A. Due date and extensions – A completed BE-120 is due by June 30, 2018. However, BEA recognizes the burden imposed by this and other surveys with 2018 filing deadlines. BEA is therefore providing extensions of the BE-120 due date as outlined below.

Automatic extensions:

- 1) File with BEA no later than **July 30, 2018** if the U.S. Reporter was notified of the BE-120 survey by BEA and has a BE-120 identification number below XXXXXXXXX.
- 2) File with BEA no later than **August 30, 2018** if the U.S. Reporter was notified of the BE-120 survey by BEA and has a BE-120 identification number above XXXXXXXXX.
- 3) File with BEA no later than **July 30, 2018** if the U.S. Reporter was NOT notified of the BE-120 survey by BEA and does NOT have a BE-120 identification number.

Extensions requiring requests:

- 1) If the automatic extension described in 1 or 2 above applies, and you need to request time beyond the automatic extension, you may call BEA at (301) 278-9303 or send a written request via e-mail to **be-120extension@bea.gov**. BEA will consider extensions of up to an additional 30 days if a request is submitted by **July 30, 2018**.
- 2) If the automatic extension described in 3 above applies, and you need to request time beyond the automatic extension, you may request an extension of up to an additional 60 days by following the instructions at **www.bea.gov/ssb/be120** and by providing the information requested by **July 30, 2018**. Following the instructions referenced above will enable BEA to assign the U.S. Reporter an identification number that can also be used to access BEA's eFile system.

Please visit **www.bea.gov/efile** for details about using BEA's online eFile system.

B. Assistance and additional copies of the forms – Phone (301) 278-9303 for assistance. Copies of BEA survey forms are also available on BEA's web site: **www.bea.gov/ssb**.

C. Rounding – Report currency amounts in U.S. dollars rounded to thousands (omitting 000). For example, if the amount is \$1,334,515.00, report it as \$1,335.

D. Estimates – If actual figures are not available, report estimates and label them as such. When data items cannot be fully subdivided as required, report totals and an estimated breakdown of the totals.

E. Original and file copies – File a single original copy of the form. Please use the copy with the address label if such a labeled copy has been provided. In addition, retain a copy of the report in your files to facilitate resolution of problems; these copies should be retained by the U.S. Reporter for a period of not less than three years beyond the original due date.

Where to send the report – To file a report electronically see our web site at **www.bea.gov/efile** for details.

Send reports through the U.S. Postal Service to:

Bureau of Economic Analysis
Balance of Payments Division, BE-50 (SSB)
4600 Silver Hill Rd.
Washington, DC 20233

Send reports by direct private express delivery to:

Bureau of Economic Analysis
Balance of Payments Division, BE-50 (SSB)
4600 Silver Hill Rd.
Suitland, MD 20746

Fax reports to: (301) 278-9507

**OVERFLOW FOR SCHEDULES A OR B OF FORM BE-120,
BENCHMARK SURVEY OF TRANSACTIONS IN SELECTED SERVICES AND
INTELLECTUAL PROPERTY WITH FOREIGN PERSONS**

Company Name

Control Number

Form BE-120 Schedule (Enter "A" or "B")

Overflow Page# of

Country	BEA USE ONLY	REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,555,555.00 as 1,556)							
		Transaction Code							
		Foreign affiliates		Foreign parent group		Unaffiliated foreign persons			
BEA USE ONLY _____	00.	1	2	3	4	5	000	000	000
Country total for this page (sum of 39–64)	01.	1	2	3	4	5	000	000	000
	39.	1	2	3	4	5	000	000	000
	40.	1	2	3	4	5	000	000	000
	41.	1	2	3	4	5	000	000	000
	42.	1	2	3	4	5	000	000	000
	43.	1	2	3	4	5	000	000	000
	44.	1	2	3	4	5	000	000	000
	45.	1	2	3	4	5	000	000	000
	46.	1	2	3	4	5	000	000	000
	47.	1	2	3	4	5	000	000	000
	48.	1	2	3	4	5	000	000	000
	49.	1	2	3	4	5	000	000	000
	50.	1	2	3	4	5	000	000	000
	51.	1	2	3	4	5	000	000	000
	52.	1	2	3	4	5	000	000	000
	53.	1	2	3	4	5	000	000	000
	54.	1	2	3	4	5	000	000	000
	55.	1	2	3	4	5	000	000	000
	56.	1	2	3	4	5	000	000	000
	57.	1	2	3	4	5	000	000	000
	58.	1	2	3	4	5	000	000	000
	59.	1	2	3	4	5	000	000	000
	60.	1	2	3	4	5	000	000	000
	61.	1	2	3	4	5	000	000	000
	62.	1	2	3	4	5	000	000	000
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NOTE — Use this overflow sheet if there is insufficient space on Form BE-120, Schedules A or B, to list every individual foreign country with which you had transactions. The overflow sheet is also available in Microsoft Excel format. If you wish to receive a copy of the Excel file, send an e-mail message to be-120@bea.gov with your request and we will reply to you with the file attached to our message.

**OVERFLOW FOR SCHEDULES A OR B OF FORM BE-120,
BENCHMARK SURVEY OF TRANSACTIONS IN SELECTED SERVICES AND
INTELLECTUAL PROPERTY WITH FOREIGN PERSONS**

Company Name

Control Number

Form BE-120 Schedule (Enter "A" or "B")

Overflow Page# of

Country	BEA USE ONLY	REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,555,555.00 as 1,556)							
		Transaction Code							
		Foreign affiliates		Foreign parent group		Unaffiliated foreign persons			
BEA USE ONLY _____	00.	1	2	3	4	5	000	000	000
Country total for this page (sum of 39–64)	01.	1	2	3	4	5	000	000	000
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	41.	1	2	3	4	5	000	000	000
	42.	1	2	3	4	5	000	000	000
	43.	1	2	3	4	5	000	000	000
	44.	1	2	3	4	5	000	000	000
	45.	1	2	3	4	5	000	000	000
	46.	1	2	3	4	5	000	000	000
	47.	1	2	3	4	5	000	000	000
	48.	1	2	3	4	5	000	000	000
	49.	1	2	3	4	5	000	000	000
	50.	1	2	3	4	5	000	000	000
	51.	1	2	3	4	5	000	000	000
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	54.	1	2	3	4	5	000	000	000
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	57.	1	2	3	4	5	000	000	000
	58.	1	2	3	4	5	000	000	000
	59.	1	2	3	4	5	000	000	000
	60.	1	2	3	4	5	000	000	000
	61.	1	2	3	4	5	000	000	000
	62.	1	2	3	4	5	000	000	000
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NOTE — Use this overflow sheet if there is insufficient space on Form BE-120, Schedules A or B, to list every individual foreign country with which you had transactions. The overflow sheet is also available in Microsoft Excel format. If you wish to receive a copy of the Excel file, send an e-mail message to be-120@bea.gov with your request and we will reply to you with the file attached to our message.

**OVERFLOW FOR SCHEDULE C OF FORM BE-120,
BENCHMARK SURVEY OF TRANSACTIONS IN SELECTED SERVICES AND
INTELLECTUAL PROPERTY WITH FOREIGN PERSONS**

(Only transaction codes 13, 16.1–16.3, and 23 are to be reported on this schedule. Do not combine service types.)

Company Name

Control Number

Overflow Page# of

Country		REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,555,555.00 as 1,556)										
		Transaction Code										
		Foreign affiliates			Foreign parent group			Unaffiliated foreign persons				
		Gross operating revenues	Goods exports	Foreign expenses	Gross operating revenues	Goods exports	Foreign expenses	Gross operating revenues	Goods exports	Foreign expenses		
BEA USE ONLY	1	2	3	4	5	6	7	8	9	10	11	
BEA USE ONLY	00.											
Country total for this page (sum of 39–62)	01.											
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	62.											

NOTE — Use this overflow sheet if there is insufficient space on Form BE-120, **Schedule C**, to list every individual foreign country with which you had transactions. The overflow sheet is also available in Microsoft Excel format. If you wish to receive a copy of the Excel file, send an e-mail message to be-120@bea.gov with your request and we will reply to you with the file attached to our message.