

Supplemental Questionnaire on Sales of Services Based on Mode of Supply

1 Did you report any of the following services on **Schedule A** (check all that apply)?

| Mark "X" if yes | Transaction Code | Transaction Type |
|-----------------|------------------|--|
| | 9 | Accounting, auditing, and bookkeeping services |
| | 10 | Advertising services |
| | 12.3 | Other computer services |
| | 13 | Construction services |
| | 15 | Education services |
| | 16.1 | Architectural services |
| | 16.2 | Engineering services |
| | 16.3 | Surveying, cartography, certification, and technical inspection services |
| | 20 | Legal services |

XXXX ¹ **1** Yes – Continue to Question 2.

¹ **2** No – You have completed this section of the survey. Continue to section x on page xx.

2 For the largest transactor country reported on **Schedule A** (based on total sales) for each applicable service type as indicated above, please estimate a percentage breakdown on how those services were supplied in the table below. See the following page for more information on the modes of supply listed.

| Transaction Code | Transaction Type | Country | Mode 1. Supplied from the United States to a foreign customer digitally, i.e. through internet/phone/email | Mode 2. Supplied to a foreign customer temporarily located in the U.S. | Mode 3. Supplied to a foreign customer by a U.S. employee temporarily working abroad | Total |
|------------------|--|---------|--|--|--|-------|
| 9 | Accounting, auditing, and bookkeeping services | | _____ . ____ % | _____ . ____ % | _____ . ____ % | 100% |
| 10 | Advertising services | | _____ . ____ % | _____ . ____ % | _____ . ____ % | 100% |
| 12.3 | Other computer services | | _____ . ____ % | _____ . ____ % | _____ . ____ % | 100% |
| 13 | Construction services | | _____ . ____ % | _____ . ____ % | _____ . ____ % | 100% |
| 15 | Education services | | _____ . ____ % | _____ . ____ % | _____ . ____ % | 100% |
| 16.1 | Architectural services | | _____ . ____ % | _____ . ____ % | _____ . ____ % | 100% |
| 16.2 | Engineering services | | _____ . ____ % | _____ . ____ % | _____ . ____ % | 100% |
| 16.3 | Surveying, cartography, certification, and technical inspection services | | _____ . ____ % | _____ . ____ % | _____ . ____ % | 100% |
| 20 | Legal services | | _____ . ____ % | _____ . ____ % | _____ . ____ % | 100% |

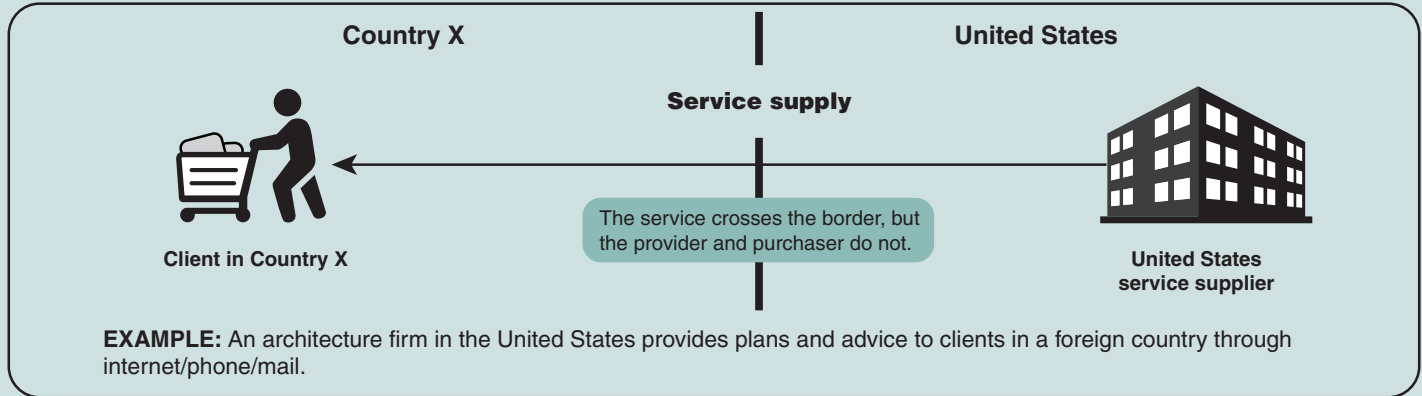
Supplemental Questionnaire on Sales of Services Based on Mode of Supply – Continued

Understanding Cross-border Modes of Supply

Services are typically delivered across the U.S. border in one of three ways:

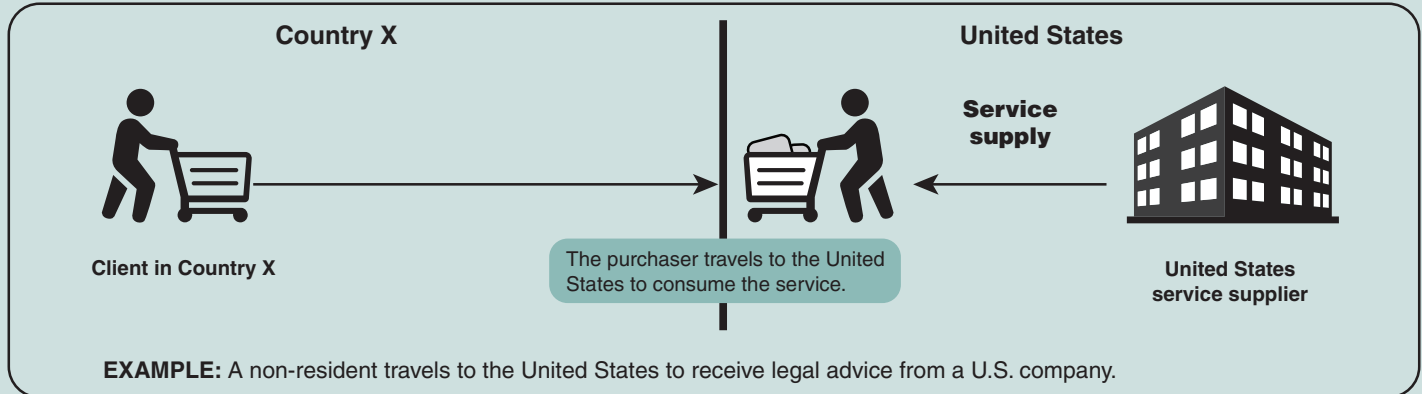
- **Supplied from the United States to a foreign customer digitally (Mode 1)**, where both the supplier and the consumer remain in their respective territories (which would correspond to the traditional notion of trade). Services by the supplier are typically delivered digitally through the internet, email, or telephone. For example, a law enterprise may deliver legal advice by phone to a consumer, or a physician may provide a medical diagnosis to a patient via video conferencing.

Mode 1. Services delivered from the United States to a customer overseas



- **Supplied to a foreign customer temporarily located in the United States (Mode 2)**, where the consumer consumes the service outside his or her home territory. For example, a foreign client may travel to the United States for professional services such as legal representation or consulting. Travel to receive medical treatment or follow language courses are also covered. Services such as construction, maintenance or installation, where only the property of the consumer is transported to the United States, are also covered.

Mode 2. Services delivered to an overseas customer, temporarily in the United States



- **Supplied to a foreign customer by a U.S. employee temporarily working abroad (Mode 3)**, where an individual (either the service supplier himself, if he or she is a self-employed person, or his or her employee) is present abroad in order to supply a service. For example, a software designer who travels abroad to oversee a six-month-long software development project, or when an engineering firm performs its services on-site overseas, are covered. **NOTE:** Services performed by a U.S. Reporter's foreign affiliate, or through a member of the U.S. Reporter's foreign parent group (i.e. when the U.S. Reporter has a commercial presence abroad) are **NOT** covered, and are not reportable on this survey.

Mode 3. Services delivered by a U.S. employee working overseas

