



BE-185 Identification Number

QUARTERLY SURVEY OF FINANCIAL SERVICES TRANSACTIONS BETWEEN U.S. FINANCIAL SERVICES PROVIDERS AND FOREIGN PERSONS FORM BE-185

Due date:

Within 45 days of the close of each fiscal quarter (or within 90 days of closing the final quarter of your fiscal year).

Extension information:

See Part VIII.B, page 19 of the General Instructions.

Electronic filing:

www.bea.gov/efile

Mail via U.S. Postal Service:

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

Send via Private Express Delivery:

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 0	10004_1	State 0	10004_2	Zip 0

Fax reports to:

(301) 278-9508

Assistance:

E-mail: be-185help@bea.gov
Telephone: (301) 278-9303
FAQ's, video tutorials, and blank forms: www.bea.gov/ssb

BE-185 Filing Requirements:

A response is required if you are notified by BEA about this survey. A BE-185 survey must be completed in its entirety by each U.S. person who had sales of covered financial services to foreign persons that exceeded \$20 million during the previous fiscal year, or are expected to exceed that amount during the current fiscal year; or had purchases of covered financial services from foreign persons that exceeded \$15 million during the previous fiscal year, or are expected to exceed that amount during the current fiscal year. See Part 1.A on page 13 of the General Instructions for more information on who must report and reporting requirements.

Authority, Confidentiality, Penalties

This survey is authorized by the International Investment and Trade in Services Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101-3108, as amended), and by Section 5408 of the Omnibus Trade and Competitiveness Act of 1988 (P.L. 100-418, 15 U.S.C. 4908(b)). 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 13 of the General Instructions for additional details.

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

10005	Name and Title 0	
10006	Telephone Number 0	Extension
10007	Fax Number 0	
10008	E-mail Address 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		

Identification of U.S. Reporter

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

	Month	Day	Year	
Beginning date	10011 1	_ /	_ /	_ _ _ _
Ending date	2	_ /	_ /	_ _ _ _

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

- 10014 1 **1** In existence the entire reporting period – *Continue filling out this form.*
- 1 **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.*
- 1 **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. entity or business enterprise at any point during the reporting period identified in question **1** ? See Part IV.H. on page 15 of the General Instructions for the definition of business enterprise.

- 10015 1 **1** No — *Continue filling out this form.*
- 1 **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 your company 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 0	
10017	Contact name 0	10018 Phone number 0
10019	Address — <i>Number and street</i> 0	
10020	City 0	10021 State 0
		10022 Zip 0
		Comments

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

10013 1

Identification of U.S. Reporter – Continued

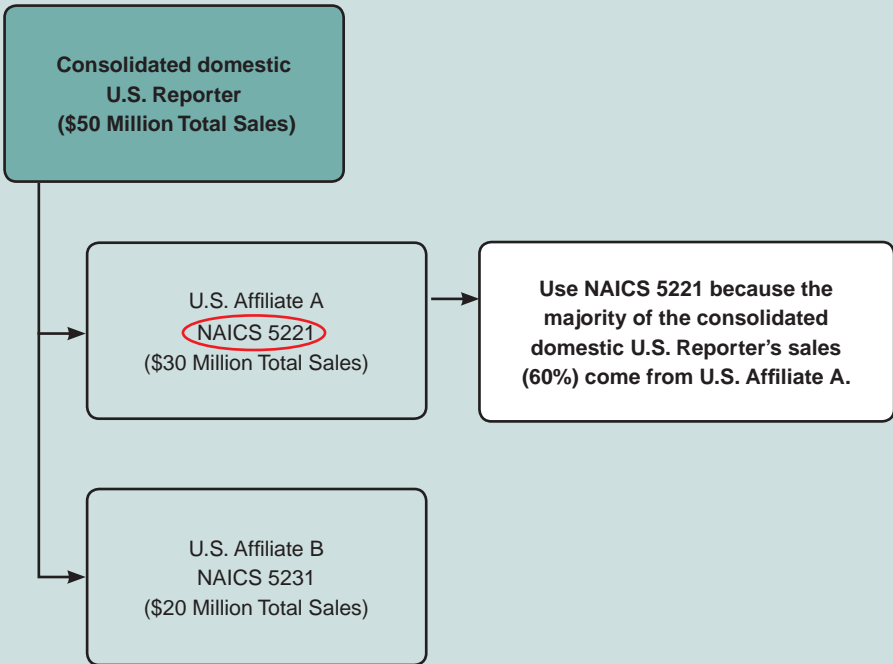
5 Using the summary of NAICS classifications on the next page, as well as the example below, enter the 4-digit code that best describes the primary sales activity of the consolidated domestic U.S. Reporter. After entering your response, continue to page 5.

Consolidated domestic U.S. Reporter means the fully consolidated domestic U.S. 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 domestic U.S. enterprise excludes foreign branches and other foreign affiliates.

10012 1 [input field]

EXAMPLE FOR DETERMINING PRIMARY SALES ACTIVITY (NAICS CODE)

Report the NAICS code that best describes the primary sales activity of the consolidated domestic U.S. Reporter. For example, if 60 percent of the consolidated domestic U.S. Reporter’s sales are generated by Affiliate A, a depository and credit intermediation firm (NAICS 5221), and 40 percent of the consolidated domestic U.S. Reporter’s sales are generated by Affiliate B, a securities brokerage (NAICS 5231), then you should report your NAICS as 5221.



Continue to page 5

Summary of Industry Classifications – For a full explanation of each code see www.bea.gov/naics2017

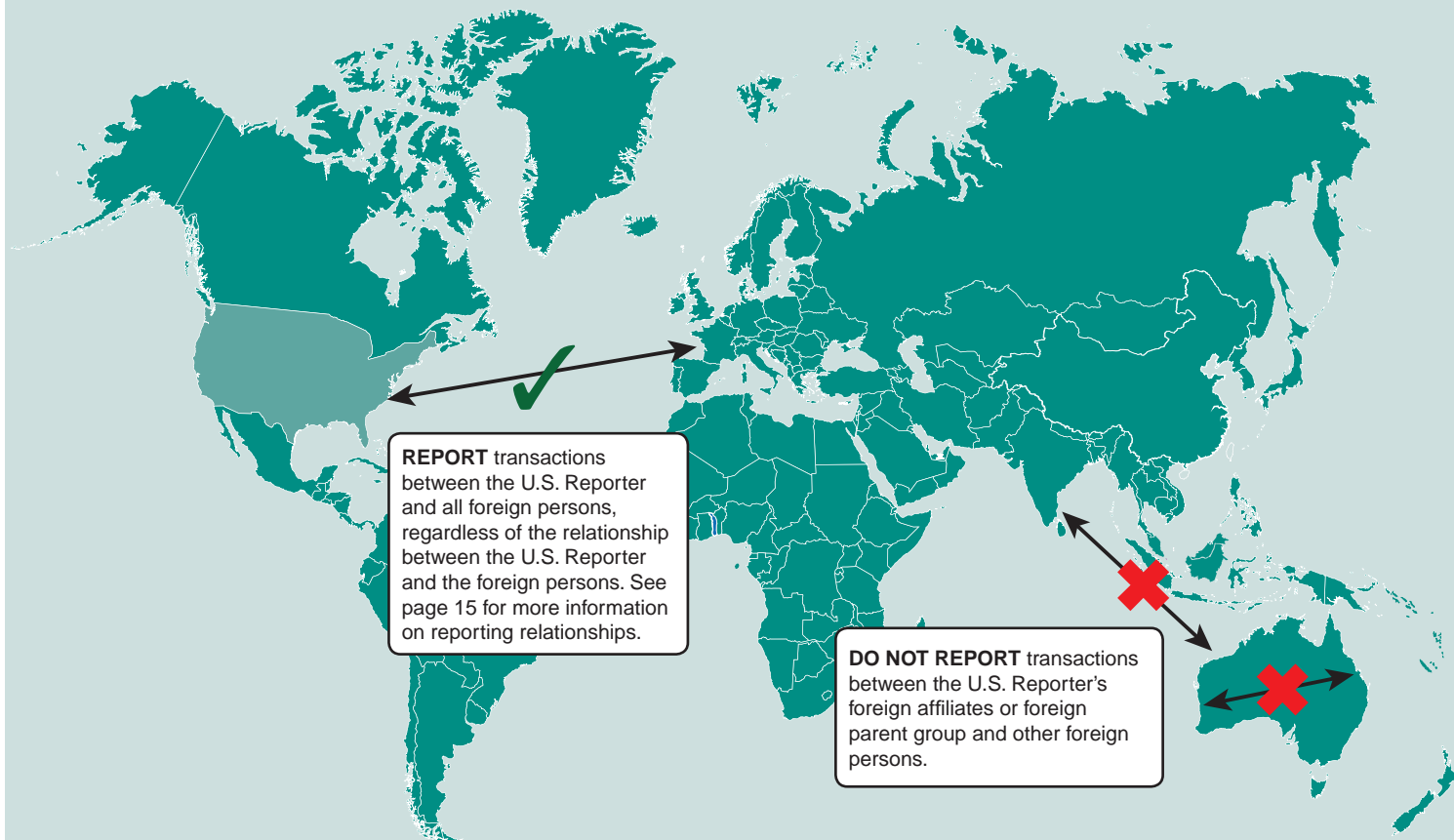
Agriculture, Forestry, Fishing, and Hunting						
1110	Crop production	3334	Ventilation, heating, air-conditioning, and commercial refrigeration equipment	5151	Radio and television broadcasting	
1120	Animal production and aquaculture	3335	Metalworking machinery	5152	Cable and other subscription programming	
1130	Forestry and logging	3336	Engines, turbines, and power transmission equipment	5173	Wired and wireless telecommunications carriers	
1140	Fishing, hunting, and trapping	3339	Other general purpose machinery	5174	Satellite telecommunications	
1150	Support activities for agriculture and forestry	3341	Computer and peripheral equipment	5179	Other telecommunications	
		3342	Communications equipment	5182	Data processing, hosting, and related services	
		3343	Audio and video equipment	5191	Other information services	
		3344	Semiconductors and other electronic components	Finance and Insurance		
		3345	Navigational, measuring, electromedical, and control instruments	5221	Depository credit intermediation (Banking)	
		3346	Manufacturing and reproducing magnetic and optical media	5223	Activities related to credit intermediation	
		3351	Electric lighting equipment	5224	Non-depository credit intermediation, except branches and agencies	
		3352	Household appliances	5229	Nondepository branches and agencies	
		3353	Electrical equipment	5231	Securities and commodity contracts intermediation and brokerage	
		3359	Other electrical equipment and components	5238	Other financial investment activities and exchanges	
		3361	Motor vehicles	5242	Agencies, brokerages, and other insurance related activities	
		3362	Motor vehicle bodies and trailers	5243	Insurance carriers, except direct life insurance carriers	
		3363	Motor vehicle parts	5249	Direct life insurance carriers	
		3364	Aerospace products and parts	5252	Funds, trusts, and other finance vehicles	
		3365	Railroad rolling stock	Real Estate and Rental and Leasing		
		3366	Ship and boat building	5310	Real estate	
		3369	Other transportation equipment	5321	Automotive equipment rental and leasing	
		3370	Furniture and related products	5329	Other rental and leasing services	
		3391	Medical equipment and supplies	5331	Lessors of nonfinancial intangible assets, except copyrighted works	
		3399	Other miscellaneous manufacturing	Professional, Scientific, and Technical Services		
		Wholesale Trade, Durable Goods			5411	Legal services
		4231	Motor vehicles and motor vehicle parts and supplies	5412	Accounting, tax preparation, bookkeeping, and payroll services	
		4232	Furniture and home furnishing	5413	Architectural, engineering, and related services	
		4233	Lumber and other construction materials	5414	Specialized design services	
		4234	Professional and commercial equipment and supplies	5415	Computer systems design and related services	
		4235	Metal and mineral (except petroleum)	5416	Management, scientific, and technical consulting services	
		4236	Household appliances, and electrical and electronic goods	5417	Scientific research and development services	
		4237	Hardware, and plumbing and heating equipment and supplies	5418	Advertising, public relations, and related services	
		4238	Machinery, equipment, and supplies	5419	Other professional, scientific, and technical services	
		4239	Miscellaneous durable goods	Management of Companies and Enterprises		
		Wholesale Trade, Non-Durable Goods			5512	Holding companies, except bank holding companies
		4241	Paper and paper product	5513	Corporate, subsidiary, and regional management offices	
		4242	Drugs and druggists' sundries	Administrative and Support, Waste Management, and Remediation Services		
		4243	Apparel, piece goods, and notions	5611	Office administrative services	
		4244	Grocery and related product	5612	Facilities support services	
		4245	Farm product raw material	5613	Employment services	
		4246	Chemical and allied products	5614	Business support services	
		4247	Petroleum and petroleum products	5615	Travel arrangement and reservation services	
		4248	Beer, wine, and distilled alcoholic beverage	5616	Investigation and security services	
		4249	Miscellaneous nondurable goods	5617	Services to buildings and dwellings	
		Wholesale Trade, Electronic Markets and Agents and Brokers			5619	Other support services
		4251	Wholesale electronic markets and agents and brokers	5620	Waste management and remediation services	
		Retail Trade			Educational Services	
		4410	Motor vehicle and parts dealers	6110	Educational services	
		4420	Furniture and home furnishings	Health Care and Social Assistance		
		4431	Electronics and appliance	6210	Ambulatory health care services	
		4440	Building material and garden equipment and supplies dealers	6220	Hospitals	
		4450	Food and beverage	6230	Nursing and residential care facilities	
		4461	Health and personal care	6240	Social assistance services	
		4471	Gasoline stations	Arts, Entertainment, and Recreation		
		4480	Clothing and clothing accessories	7110	Performing arts, spectator sports, and related industries	
		4510	Sporting goods, hobby, book, and music	7121	Museums, historical sites, and similar institutions	
		4520	General merchandise	7130	Amusement, gambling, and recreation industries	
		4530	Miscellaneous store retailers	Accommodation and Food Services		
		4540	Non-store retailers	7210	Accommodation	
		Transportation and Warehousing			7220	Food services and drinking places
		4810	Air transportation	Other Services		
		4821	Rail transportation	8110	Repair and maintenance	
		4833	Petroleum tanker operations	8120	Personal and laundry services	
		4839	Other water transportation	8130	Religious, grantmaking, civic, professional, and similar organizations	
		4840	Truck transportation	Public Administration		
		4850	Transit and ground passenger transportation	9200	Public administration	
		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			

Determination of Reporting Status

Determining Reportable and Non-Reportable Transactions

The scope of this survey is limited to transactions in financial services between the consolidated domestic U.S. Reporter and foreign persons*. A full list of the types of services covered is located in **Table 1** beginning on the next page. Additional information, including FAQ's and video tutorials, can be found at: www.bea.gov/ssb.

* Person, when used throughout this survey, 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).




DO REPORT:

- ✓ Transactions between your consolidated domestic U.S. operations and all foreign persons, regardless of affiliation, including inter-company transactions that you may not consider transactions under global consolidation.
- ✓ Services performed on a cross-border basis, wherein the service is performed remotely by internet, email, telephone, postal service, etc.
- ✓ Services performed in person, wherein the service is performed for, or by, an individual temporarily traveling abroad.
- ✓ Sales and purchases of financial services transactions.

DO NOT REPORT:

- ✗ Transactions between the U.S. Reporter's foreign affiliates and other foreign persons.
- ✗ Transactions between other U.S. persons and foreign affiliates of the U.S. Reporter.
- ✗ Transactions between the U.S. Reporter's domestic operations and other U.S. persons.
- ✗ The sale or purchase of goods.
- ✗ Income on financial instruments (including interest, dividends, capital gains, etc.).
- ✗ Insurance premiums and losses, and commissions on insurance.

More information about the scope and purpose of this survey can be found in the General Instructions beginning on page 13.

 **Continue to the next page**

Part II – Determination of Reporting Status

REPORTING INSTRUCTIONS – **Table 1** (below) lists the types of reportable financial services transactions covered by this survey. For each type listed, indicate whether the U.S. Reporter had any transactions with foreign persons during the previous fiscal year, or if the U.S. Reporter has had, or expects to have, such transactions during the current fiscal year. Indicate sales in column 3, and purchases in column 4 by checking the appropriate box.

Definitions of the types of financial services transactions covered in **Table 1** can be found in Part VI. of the General Instructions beginning on page 16. After completing **Table 1**, continue to question **6**.

Table 1 Sales to and Purchases from Foreign Persons

Service Code (1)	Type of Financial Service (2)	BEA USE ONLY	Had sales to foreign persons in the previous fiscal year, or had/expects to have, sales to foreign persons during the current fiscal year (3)	Had purchases from foreign persons in the previous fiscal year, or had/expects to have, purchases from foreign persons during the current fiscal year (4)
1	Brokerage services related to equity transactions	20001 ¹ <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes ² 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes ³ 2 <input type="checkbox"/> No
2	Other brokerage services	20002 ¹ <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes ² 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes ³ 2 <input type="checkbox"/> No
3	Underwriting and private placement services related to debt and equity transactions	20003 ¹ <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes ² 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes ³ 2 <input type="checkbox"/> No
4	Financial management services	20004 ¹ <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes ² 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes ³ 2 <input type="checkbox"/> No
5	Credit-related services, except credit card services	20005 ¹ <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes ² 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes ³ 2 <input type="checkbox"/> No
6	Credit card services	20006 ¹ <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes ² 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes ³ 2 <input type="checkbox"/> No
7	Financial advisory and custody services	20007 ¹ <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes ² 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes ³ 2 <input type="checkbox"/> No
8	Securities lending services	20008 ¹ <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes ² 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes ³ 2 <input type="checkbox"/> No
9	Electronic funds transfer services	20009 ¹ <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes ² 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes ³ 2 <input type="checkbox"/> No
10	Other financial services*	20010 ¹ <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes ² 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes ³ 2 <input type="checkbox"/> No

*Other financial services include asset pricing services, security exchange listing fees, demand deposit fees, securities rating services, check processing fees, mutual fund exit fees, load charges, 12b-1 service fees, hedge fund exit fees, security redemption or transfer service fees, ATM network service fees, securities or futures clearing and settling service fees, and brokerage services not already covered under service code 1 or service code 2, such as arranging joint ventures. Please see list of exclusions in Part VII. on page 18 of the General Instructions.

6 Did you check “Yes” for any of the 10 financial services in **Table 1** in either Column 3 or Column 4?

²⁰⁰¹¹ ¹ Yes – Continue to question **7**.

¹ No – You may **STOP HERE** and return the report according to the instructions on page 1.

Part II – Determination of Reporting Status – Continued

7 Did your combined sales of financial services listed in **Table 1** to foreign persons exceed \$20 million in the prior fiscal year, or are they expected to exceed \$20 million in the current fiscal year?

- 20012 ¹ **1** Yes – You are required to report sales of financial services to foreign persons on **Schedule A** for each service checked “Yes.”
¹ **2** No – You are requested to report sales of financial services to foreign persons on **Schedule A** for each service checked “Yes.”

8 Did your combined purchases of financial services listed in **Table 1** from foreign persons exceed \$15 million in the prior fiscal year, or are they expected to exceed \$15 million in the current fiscal year?

- 20013 ¹ **1** Yes – You are required to report purchases of financial services from foreign persons on **Schedule B** for each service checked “Yes.”
¹ **2** No – You are requested to report purchases of financial services from foreign persons on **Schedule B** for each service checked “Yes.”

9 Will you be reporting **ALL** of your transactions on **Schedule A** and/or **Schedule B** either on a mandatory or voluntary basis?

- 20014 ¹ **1** Yes – Skip question **10** and continue to the schedules.
¹ **2** No, I have combined sales and/or purchases below the reporting thresholds that I will not voluntarily report on **Schedules A** and/or **B** – Continue to question **10**.

10 If you answered “No” to question **9**, please provide an estimate of the total amount of sales and/or purchases that you elected not to report voluntarily on **Schedules A** and/or **B**.

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.

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

Total sales to foreign persons not reported on **Schedule A**

Total purchases from foreign persons not reported on **Schedule B**

\$	Mil.	Thous.	Dols.
¹			000

\$	Mil.	Thous.	Dols.
²			000

20015

Comments

Understanding Reporting Relationships (For use on Schedules A and B)

Transactions accrued during the reporting period should be reported by the country of the foreign transactor, and by the foreign transactor's relationship to the **U.S. Reporter**. The relationship between the **U.S. Reporter** and the foreign transactor falls into one of three categories:

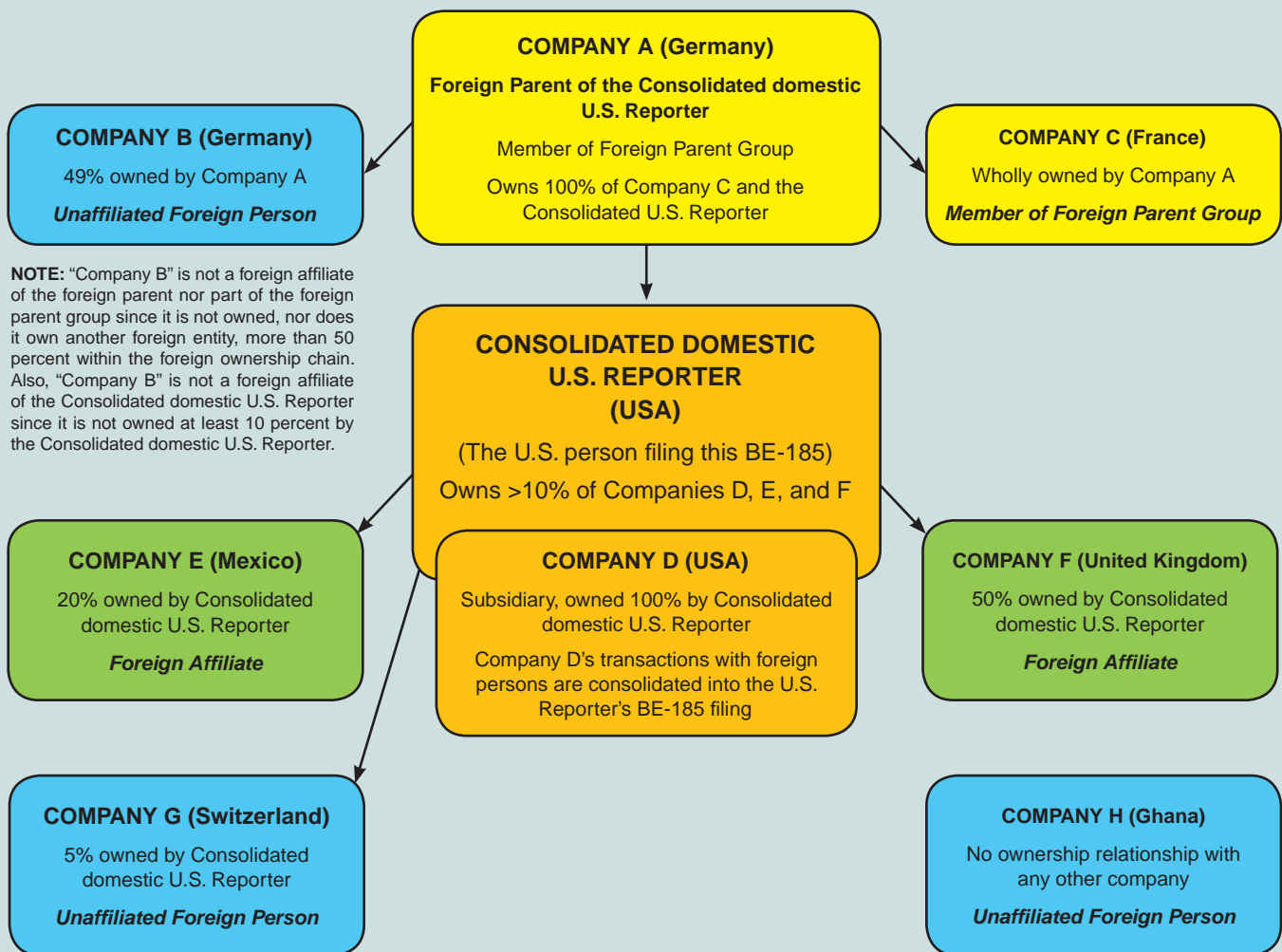
Foreign Affiliates – A foreign affiliate is defined as an entity domiciled in a foreign country that is owned at least 10 percent (based on voting interest), directly or indirectly, by the U.S. Reporter.

Foreign Parents and Foreign Affiliates of Foreign Parents (aka the “foreign parent group”) – Foreign Parents and Foreign Affiliates of Foreign Parents (aka the “foreign parent group”) means all of the following:

- (i) the foreign parent, which is the first entity outside the United States in a foreign chain of ownership, that owns at least 10 percent (based on voting interest), directly or indirectly, of the consolidated domestic U.S. business enterprise.
- (ii) any foreign entity proceeding up the foreign parent's ownership chain, that owns more than 50 percent of the entity below it up to and including the entity that is not owned more than 50 percent by another foreign entity,
- (iii) any foreign entity, proceeding down the ownership chain(s) of each of these members, that is owned more than 50 percent by the entity above it.

Unaffiliated Foreign Persons – An unaffiliated foreign person is an entity domiciled abroad that is not owned, or is owned less than 10 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. **Additional reporting instructions are provided prior to each Schedule on pages 9 and 11.**



➔ Continue to Schedules A and B as indicated, based on your responses to questions 7 and 8 on page 7.

SCHEDULE A – U.S. Reporter’s Sales of Financial Services to Foreign Persons

REPORTING INSTRUCTIONS – Schedule A

Complete a separate **Schedule A** for each service type with sales greater than \$500.00, as indicated in **Table 1** on page 6. If you are reporting sales of more than one service type, or need to report additional country detail, please use the overflow sheets provided (page 20–22 of the survey) or download additional overflow sheets at www.bea.gov/ssb. (eFile users – select “Add overflow” from the survey selection page.)

Sales accrued during the reporting period 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 sales between the U.S. Reporter’s foreign affiliates and foreign persons, between the U.S. Reporter’s domestic operations and other U.S. persons, or sales between other U.S. persons and the U.S. Reporter’s foreign affiliates.

Table 1 on page 6 identifies the types of services that are reportable on **Schedule A** and corresponding numerical service codes (from column 1 of the **Table**). Columns 3, 4, and 5 on **Schedule A** correspond to the U.S. Reporter’s affiliation with the foreign purchaser.

How to Report:

1. For each service type that is reportable, select the associated service code from the dropdown box at the top of **Schedule A**.
2. Enter the country(ies) with which you had sales of this service type in the left most column of **Schedule A** (SALES TO – Specify country).
3. For each country, enter the total value of the sale(s) you had of this service type **during the reporting period** in the column that corresponds to the purchaser’s relationship with the U.S. Reporter (see page 8 for more information on reporting relationships):

Report in column	Relationship with consolidated domestic U.S. Reporter
3	Transactions between the U.S. Reporter and a foreign affiliate
4	Transactions between the U.S. Reporter and its foreign parent group
5	Transactions between the U.S. Reporter and unaffiliated foreign persons

Example:

Your company sold credit card 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 select service code 6, credit card services, from the dropdown box at the top of **Schedule A**;

REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,334,891.00 as 1,335).

SALES TO (Specify country)	BEA USE ONLY	Service Code					
		Foreign affiliates (3)	Foreign parent group (4)	Unaffiliated foreign persons (5)			
		(1)	(2)	(3)	(4)	(5)	
1. --Select Country--	A1000	1	2	3	6	4	5
2. --Select Country--	002	1	2	3	000	000	000
3. --Select Country--	003	1	2	3	000	000	000
3. --Select Country--	004	1	2	3	000	000	000

Select “Australia” from the dropdown box 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**.

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.

REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,334,891.00 as 1,335).

SALES TO (Specify country)	BEA USE ONLY	Service Code					
		Foreign affiliates (3)	Foreign parent group (4)	Unaffiliated foreign persons (5)			
		(1)	(2)	(3)	(4)	(5)	
1. Australia	A1000	1	2	3	6	4	5
2. --Select Country--	002	1	2	3	325	000	2,240
3. --Select Country--	003	1	2	3	000	000	000
3. --Select Country--	004	1	2	3	000	000	000

If you are reporting sales of more than one transaction type, or need to report additional country detail, please use the overflow sheets provided (pages 20–22 of the survey) or download additional overflow sheets at www.bea.gov/be180. (eFile users – select “Add overflow” from the survey selection page.)

SCHEDULE A – U.S. Reporter’s Sales of Financial Services to Foreign Persons

Complete a separate **Schedule A** for each service type with sales greater than \$500.00 during the reporting period. If you are reporting sales of more than one service type, or need to report additional country detail, please use the overflow sheets provided (pages 20–22 of the survey) or download additional overflow sheets at www.bea.gov/ssb. (eFile users – select “Add overflow” from the survey selection page.)

SALES TO <i>(Specify country)</i>		BEA USE ONLY (1) (2)		REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,334,891.00 as 1,335).					
				Service Code					
				Foreign affiliates (3)	Foreign parent group (4)	Unaffiliated foreign persons (5)			
				<i>See page 8 for more information about reporting relationships</i>					
A1000		1	2	3	4	5	6		
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. Total all countries this page	001	1	2	3	000	4	000	5	000
30. Voluntary data — Complete if total sales for all types of transactions are \$20 million or less annually. (See Part I.A.1. on page 13 of the General Instructions)	030	1	709	2	3	000	4	5	000

31. If you reported sales of Service Code 10, other financial services, specify the major type of financial service:

031 0

SCHEDULE B – U.S. Reporter’s Purchases of Financial Services from Foreign Persons

REPORTING INSTRUCTIONS – Schedule B

Complete a separate **Schedule B** for each service type with purchases greater than \$500.00, as indicated in **Table 1** on page 6. If you are reporting purchases of more than one service type, or need to report additional country detail, please use the overflow sheets provided (pages 20–22 of the survey) or download additional overflow sheets at www.bea.gov/ssb. (eFile users – select “Add overflow” from the survey selection page.)

Purchases accrued during the reporting period should be reported by 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, or transactions between other U.S. persons and the U.S. Reporter’s foreign affiliates.

Table 1 on page 6 identifies the types of services that are reportable on **Schedule B** and corresponding numerical service codes (from column 1 of the **Table**). Columns 3, 4, and 5 on **Schedule B** correspond to the U.S. Reporter’s affiliation with the foreign seller.

How to Report:

- For each service type that is reportable, select the associated service code from the dropdown box at the top of **Schedule B**.
- Enter the country(ies) with which you had purchases of this service type in the left most column of **Schedule B** (PURCHASES FROM – Specify country).
- For each country, enter the total value of the purchase(s) you had of this service type **during the reporting period** in the column that corresponds to the seller’s relationship with the U.S. Reporter (see page 8 for more information about reporting relationships):

Report in column	Relationship with consolidated domestic U.S. Reporter
3	Transactions between the U.S. Reporter and a foreign affiliate
4	Transactions between the U.S. Reporter and its foreign parent group
5	Transactions between the U.S. Reporter and unaffiliated foreign persons

Example:

Your company purchased \$4,500,000 in securities and lending services from its foreign parent group in Canada.

First select service code 8, securities lending services, from the dropdown box at the top of **Schedule B**:

PURCHASES FROM (Specify country)		BEA USE ONLY		REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,334,891.00 as 1,335).					
				Service Code					
				Foreign affiliates (3)			Unaffiliated foreign persons (5)		
				See page 8 for more information about reporting relationships					
		(1)	(2)						
B1000		1	2						
1.	--Select Country--	002	1	2					
2.	--Select Country--	003	1	2					
3.	--Select Country--	004	1	2					

Service Code

- 8. Securities lending services
- Select Transaction Code --
- 1. Brokerage services related to equity transactions
- 2. Other brokerage services
- 3. Underwriting and private placement services
- 4. Financial management services
- 5. Credit-related services, except credit card services
- 6. Credit card services
- 7. Financial advisory and custody services
- 8. Securities lending services
- 9. Electronic funds transfer services

Select “Canada” from the dropdown box in the first column of row 1. Enter “4,500” in the column marked **Foreign parent group**.

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.

PURCHASES FROM (Specify country)		BEA USE ONLY		REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,334,891.00 as 1,335).								
				Service Code								
				Foreign affiliates (3)			Foreign parent group (4)		Unaffiliated foreign persons (5)			
				See page 8 for more information about reporting relationships								
		(1)	(2)									
1.	Canada	002	1	100	2	0	3	000	4	4,500	5	000
2.	--Select Country--	003	1	2								
3.	--Select Country--	004	1	2								

If you are reporting purchases of more than one transaction type, or need to report additional country detail, please use the overflow sheets provided (pages 20–22 of the survey) or download additional overflow sheets at www.bea.gov/be180. (eFile users – select “Add overflow” from the survey selection page.)

SCHEDULE B – U.S. Reporter’s Purchases of Financial Services from Foreign Persons

Complete a separate **Schedule B** for each service type with purchases greater than \$500.00 during the reporting period. If you are reporting purchases of more than one service type, or need to report additional country detail, please use the overflow sheets provided (pages 20–22 of the survey) or download additional overflow sheets at www.bea.gov/ssb. (eFile users – select “Add overflow” from the survey selection page.)

PURCHASES FROM <i>(Specify country)</i>	BEA USE ONLY (1) (2)		REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,334,891.00 as 1,335).						
			Service Code						
			Foreign affiliates (3)		Foreign parent group (4)		Unaffiliated foreign persons (5)		
			<i>See page 8 for more information about reporting relationships</i>						
B1000	1	2	3	4	5	6	7	8	
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. Total all countries this page	001	1	2	3	000	4	000	5	000
30. Voluntary data — Complete if total purchases for all types of transactions are \$15 million or less annually. (See Part I.A. 1. on page 13 of the General Instructions)	030	1	709 2	3	000	4	000	5	000

31. If you reported purchases of Service Code 10, other financial services, specify the major type of financial service:

031 0

GENERAL INSTRUCTIONS

Public reporting burden for this BE-185 report is estimated to average 10 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 0608-0065, Washington, DC 20503.

Purpose – Reports on this form are required to obtain reliable and up-to-date information on financial services transactions between U.S. financial services providers 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 and to analyze the impact of that policy and the policies of foreign countries on such international transactions.

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”), and by Section 5408 of the Omnibus Trade and Competitiveness Act of 1988 (P.L. 100-418, 15 U.S.C. 4908(b)). 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, 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. Persons who willfully fail to report shall be fined, 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 person is not subject to any penalty for failure to report if a valid OMB control number is not displayed on the form. The control number for Form BE-185 (0608-0065) 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 – A response is required from each U.S. person that was notified by BEA about the survey.

1. Mandatory and voluntary reporting

a. Mandatory reporting – A complete BE-185 report is required from each U.S. person that:

- (1) is a financial services provider or intermediary (*see Part I.B.1. of these Instructions*), or whose consolidated U.S. enterprise includes a separately organized subsidiary, or part, that is a financial services provider or intermediary; AND
- (2)(a) had sales to foreign persons in all financial services combined (*see Part VI. of these Instructions*) that exceeded \$20,000,000 for the previous fiscal year, or are expected to exceed that amount in the current fiscal year, OR
- (2)(b) had purchases from foreign persons in all financial services combined that exceeded \$15,000,000 for the previous fiscal year or are expected to exceed that amount in the current fiscal year.

The \$20,000,000 (sales) and \$15,000,000 (purchases) thresholds for mandatory reporting are based on combined financial services transactions with foreign persons by all parts of the consolidated U.S. domestic reporter that are financial services providers or intermediaries. 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. financial services provider or intermediary is subject to mandatory reporting may be based on the

judgement 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 pages 1–7 of the form, and the mandatory tables of Schedule A and/or B as required. Enter the total transaction amounts, applicable to a particular schedule, in the appropriate column(s) on line 29 of the schedule. Distribute amounts to the foreign country(ies) involved in the transaction(s) on lines 1–28. Use additional copies of the schedules, or the available overflow sheets, to report additional countries as necessary.

A U.S. person contacted by BEA who had covered transactions that exceeded one of the mandatory reporting thresholds (\$20,000,000 in sales OR \$15,000,000 in purchases) during the reporting period, but did not meet both of these mandatory reporting thresholds is required to report the total of those transactions (sales or purchases) below the threshold in question 10 on page 7. Alternatively, the U.S. Reporter may report either:

- (1) totals by service type on line 30 of Schedules A or B, as appropriate, or
- (2) the full detail (by service type and by country) on lines 1–28 of Schedules A or B, as appropriate.

A U.S. person with combined sales that were \$20,000,000 or less AND combined purchases that were \$15,000,000 or less during the previous fiscal year, and are expected to fall below those thresholds in the current fiscal year is required to report the amounts in question 10 on page 7. Alternatively, the U.S. Reporter may report either:

- (1) totals by service type on line 30 of Schedules A or B, as appropriate, or
- (2) the full detail (by service type and by country) on lines 1–28 of Schedules A or B, as appropriate.

b. Voluntary reporting – A U.S. person who is not notified by BEA about this survey but has transactions of the type covered by the survey is requested to provide an estimate of those covered transactions for the quarterly period covered by this form. Provision of this information is voluntary. The estimates may be judgmental. If you elect to file voluntarily, please complete parts I and II and report the total of your covered transactions (sales and/or purchases) in question 10 on page 7. Alternatively, you may report either:

- (1) totals by service type on line 30 of Schedules A and/or B, as appropriate, or
- (2) the full detail (by service type and by country) on lines 1–28 of Schedules A and/or B, as appropriate.

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 pages 1–7.

2. Consolidation – A U.S. enterprise should file a single Form BE-185 covering combined (total) financial services transactions of all its domestic subsidiaries, and parts, that are financial services providers.

If the U.S. Reporter is a corporation, please complete Form BE-185 to cover reportable transactions for 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 owned by your company.

Consolidating unincorporated enterprises

Consolidate into your BE-185 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 insurance services transactions (sales and purchases) on the BE-185 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

GENERAL INSTRUCTIONS – Continued

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.

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. General coverage – additional information

1. Definition of financial services provider – The definition of financial services providers used for this survey is identical to the definition of the term as used in the North American Industry Classification System, United States, 2012, Sector 52—Finance and Insurance, and holding companies that own or influence, and are principally engaged in making management decisions for these firms (part of Sector 55—Management of Companies and Enterprises).

For example, companies and/or subsidiaries and other separable parts of companies in the following industries are regarded as financial services providers: depository credit intermediation and related activities (including commercial banking, savings institutions, credit unions, and other depository credit intermediation); non-depository credit intermediation (including credit card issuing, sales financing, and other non-depository credit intermediation); activities related to credit intermediation (including mortgage and nonmortgage loan brokers, financial transactions processing, reserve, and clearinghouse activities, and other activities related to credit intermediation); securities and commodity contracts intermediation and brokerage (including investment banking and securities dealing, securities brokerage, commodity contracts and dealing, and commodity contracts brokerage); securities and commodity exchanges; other financial investment activities (including miscellaneous intermediation, portfolio management, investment advice, and all other financial investment activities); insurance carriers; insurance agencies, brokerages, and other insurance related activities; insurance and employee benefit funds (including pension funds, health and welfare funds, and other

insurance funds); other investment pools and funds (including open-end investment funds, trusts, estates, and agency accounts, real estate investment trusts, and other financial vehicles); and holding companies that own, or influence the management decisions of, firms principally engaged in the aforementioned activities.

Filing options for holding companies that own only nonfinancial subsidiaries:

- You may report your **purchases** of financial services from foreign persons on Form BE-185; or
- You may report such purchases on Form BE-125, Quarterly Survey of Transactions in Selected Services and Intellectual Property with Foreign Persons. (See BEA's web site www.bea.gov/ssb for information on this form.)

In either case, **sales** of financial services to foreign persons must be reported on Form BE-185 if the U.S. Reporter is contacted by BEA about this survey.

2. Clarification of general coverage

- a. Report sales or purchases for the reporting period in which they occurred or were charged (that is, in the period when the provider of the service recognizes or performs the services), whether expensed by the purchaser of the service in that accounting period, amortized over several accounting periods, or included in expenses in a subsequent accounting period. For example, report payments of credit-related fees in the period when credit-related services are charged, whether or not the charge for the service is included in the purchaser's expenses for that particular accounting period. See VI. of these Instructions for an explanation of what measures should be applied in determining whether you are subject to the BE-185 survey's mandatory reporting requirements for a given type of service.
- b. When a sale or purchase consists of services that are commingled or bundled (that is, the different types of services are not separately billed), you should unbundle the transaction whenever possible. When the transaction cannot be unbundled, it should be classified based on whichever service accounts for the largest share of its value. However, do not unbundle the transaction if the services are billed together because they are integral parts of the same transaction (for example, if the fee for financial management services includes payment for custody and other services that are regarded as integral parts of financial management services).

II. WHAT TO REPORT

- A. Report transactions with affiliated foreign persons as well as with unaffiliated foreign persons (see Part IV. for more information on reporting relationships).
- B. Report covered transactions between the U.S. Reporter and a foreign person regardless of whether the service was performed in the United States or abroad. Note that the reporting requirements are determined by whom the transactions are with and not by where the services are performed or the location of the buyer and seller at the time of the transaction. Thus, reportable transactions may include those conducted over the Internet or other networks (for example, brokerage or financial advisory services sold to foreign persons over the Internet).
- C. Report transactions with U.S. affiliates of foreign firms **for the account of their foreign parent firm**. (Report them as transactions with unaffiliated foreign persons.)
- D. Report transactions with foreign persons made by your foreign affiliate **for your account**. (Report them as transactions with unaffiliated foreign persons.)

III. WHAT NOT TO REPORT

- A. Do **not** report transactions with U.S. affiliates of foreign firms **for their own account**. Transactions with these U.S. affiliates are considered domestic-to-domestic for the purposes of this survey.
- B. Do **not** report transactions with foreign persons made by your foreign affiliates **for their own account**.

GENERAL INSTRUCTIONS – Continued

IV. DEFINITIONS

- A. Services** mean economic activities whose outputs are other than tangible goods. This term includes, but is not limited to, banking, other financial services, insurance, transportation, communications and data processing, retail and wholesale trade, advertising, accounting, construction, design, engineering, management, consulting, real estate, professional services, entertainment, education, and health care.
- B. Financial services** include trading, issuing, dealing, underwriting, lending, custody, etc., of financial instruments; financial advisory or management services; credit card services; credit-related services (including establishing, maintaining, or arranging credit, letters of credit, lines of credit, mortgages, etc.); financial rating services; electronic funds transfer services; insurance services; etc. These services typically are performed by firms classified in Sector 52 — Finance and Insurance and holding companies from Sector 55, of the North American Industry Classification System United States, 2017 (see Part I.B.1.). Some types of financial services are not covered on this survey. *See Part VI. of the Instructions for a list of financial services that are covered on this survey, and see Part VII. of the Instructions for a list of financial services that are not covered.*
- C. 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.
- D. 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.
- E. U.S. Reporter** means a U.S. person filing this survey.
- F. 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, and, (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.
- G. 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. U.S. 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.
- H. 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 G. above.)
- I. Direct investment** means the ownership or control, directly or indirectly, by one person of 10 percent or more of the voting stock of an incorporated business enterprise or an equivalent interest in an unincorporated business enterprise.
- J. 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, that is located outside that country.
- 1. U.S. parent** means the U.S. person that has direct investment in a foreign business enterprise, including a branch.
 - 2. Foreign parent** means the foreign person, or the first person outside the United States in a foreign chain of ownership, that has direct investment in a U.S. business enterprise, including a branch.
- K. Foreign Parents (FP) and Foreign Affiliates of Foreign Parents (FAFP)** (aka the “foreign parent group”) means: (i) the foreign parent, which is the first entity outside the United States in a foreign chain of ownership, which owns at least 10 percent (based on voting interest), directly or indirectly, of the consolidated domestic U.S. business enterprise. (ii) any foreign entity, proceeding up the foreign parent’s ownership chain, which owns more than 50 percent of the entity below it up to and including that entity which is not owned more than 50 percent by another foreign entity, and (iii) any foreign entity, proceeding down the ownership chain(s) of each of these members, which is owned more than 50 percent by the entity above it.
- L. 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.
- M. 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.
- N. Affiliated foreign person** means, with respect to a given U.S. person in a direct investment relationship, (i) a foreign affiliate of which the U.S. person is the 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.
- O. 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 N.
- P. Country** means, for purposes of this survey, the country of location of the foreign person with whom a transaction has occurred.

V. OTHER INSTRUCTIONS

A. Differentiating between U.S. and foreign persons

In Part IV.G.2. of these Instructions, a “foreign person” is defined as any person resident outside the United States or subject to the jurisdiction of a country other than the United States. Persons that reside or expect to reside for 1 year or more in a foreign country are considered to be foreign persons. International organizations are considered to be foreign persons whether they are based in the United States (such as the International Monetary Fund, Inter-American Development Bank, United Nations, World Bank, and the Organization of American States) or abroad.

The following sources may be helpful in identifying and classifying by country financial services transactions with foreign persons:

- 1. Billing records or mailing address information** to identify the country of the foreign person(s) – report sales to and purchases from a given foreign country, or international organization, if the billing records or mailing address identify that foreign country as the location of the foreign person that was a party to the transaction.
- 2. IRS Form W-8, Certificate of Foreign Status** filed by foreign persons, and IRS Form W-9, Request for Taxpayer Identification Number and Certification (filed by U.S. persons).
- 3. Any other available information** on residency of persons with whom you have sold or purchased financial services.

NOTE: Steps 2 and 3 above may be necessary when foreign customers provide billing addresses of U.S. agents or other locations of convenience in the United States.

B. Who must report a transaction when an intermediary is involved

Financial services transactions between a U.S. person and a foreign person are frequently arranged by, billed through, or otherwise facilitated by a financial services provider or intermediary. The intermediary may be U.S. or foreign and may be affiliated or unaffiliated with the U.S. or the foreign person. The U.S. financial services provider or intermediary that directly deals with a foreign person and not the U.S. customer of the intermediary is typically responsible for reporting the transaction on this survey.

Use the following guidelines to determine who should report data on payments of brokerage fees and commissions (service codes 1 and 2) in cases where more than one U.S. financial services provider is involved in the transaction.

- If a U.S. broker is involved in the transaction, the broker should report the data on payments of brokerage commissions.

GENERAL INSTRUCTIONS – Continued

- If a U.S. broker is not involved, a U.S. financial manager, such as a fund or investment manager, involved in the transaction should report the data.
- If neither a U.S. broker nor a U.S. manager is involved in the transaction, a U.S. custodian should report; this would be the case, for example, if the principal uses a foreign (rather than a U.S.) financial manager but a U.S. custodian. (In this case, the custodian may wish to contact the principal to determine which of its financial managers are foreign persons.)
- If the custodian does not have or cannot obtain the information needed to report, then the U.S. principal or its paying agent should report the data; the U.S. principal must make the determination of whether it or its paying agent is responsible for reporting.

Respondents may deviate from these guidelines by agreement among themselves. Please confer with one another to assure that the data reported on payments of brokerage commissions are neither omitted from all BE-185 reports, resulting in undercounting of data, nor reported on more than one BE-185 report, resulting in duplication.

C. Distinguishing between affiliated and unaffiliated transactions

This survey covers U.S. persons' direct transactions, both sales and purchases, with affiliated and unaffiliated foreign persons. Examples of affiliated transactions are:

- A transaction between a U.S. person (U.S. parent) and its foreign affiliate.
- 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:

- A transaction between a U.S. person and an unaffiliated foreign person.
- 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:

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

D. 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:

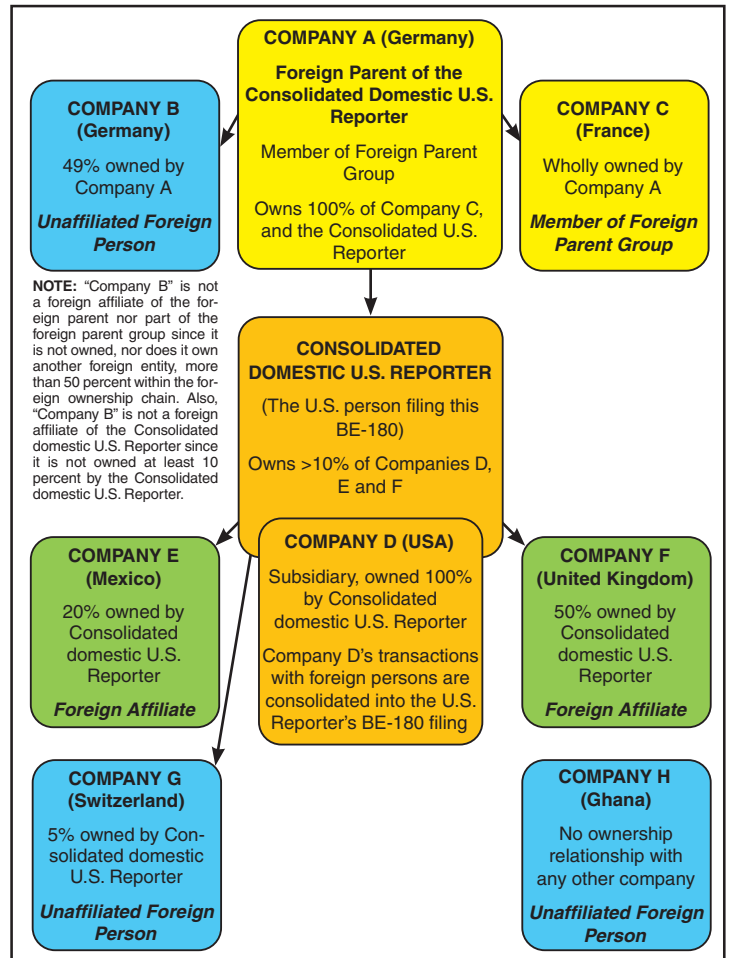
Foreign affiliates – A foreign affiliate is defined as an entity domiciled in a foreign country that is owned at least 10 percent, directly or indirectly, by the U.S. Reporter.

Foreign Parents (FP) and Foreign Affiliates of Foreign Parents (FAFP) (aka the "foreign parent group") means all of the following:

- (i) the foreign parent, which is the first entity outside the United States in a foreign chain of ownership, that owns at least 10% (based on voting interest), directly or indirectly, of the consolidated domestic U.S. business enterprise.
- (ii) any foreign entity proceeding up the foreign parent's ownership chain, that owns more than 50 percent of the entity below it up to and including the entity that is not owned more than 50 percent by another foreign entity,
- (iii) any foreign entity that, proceeding down the ownership chain(s) of each of these members, is owned more than 50 percent by the entity above it.

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



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

Although the definitions of direct investment and foreign affiliate in Parts IV and V. 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-180help@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.

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."

GENERAL INSTRUCTIONS – Continued

F. International Organizations

Report transactions with international organizations, such as the International Monetary Fund, which, for the purposes of this survey, are considered foreign persons even if they are headquartered in the United States. Enter “International Organization” as the name of the country of the foreign party of the transaction.

VI. SERVICES COVERED

This survey covers sales (**Schedule A**) and purchases (**Schedule B**) in the form of fees, commissions, and other charges for the following types of financial services:

1. Brokerage services related to equity transactions – Report on Schedule A your receipts of commissions and fees (inclusive of taxes and stamp duties) directly from foreign customers for executing orders to purchase or sell equity securities. Report on Schedule B your payments of commissions and fees directly to foreign brokers for executing your or your customers’ equities orders. Include brokerage transactions with foreign persons conducted over the Internet and electronic communications networks (ECNs).

DO NOT report income where you were a dealer or other principal who was at risk of incurring a loss on the financial instruments rather than acting solely as the broker. For example, exclude income from marking positions to market and inherent earnings from dealer markups on buy and sell transactions (that is, bid/ask price spreads in dealing in securities).

2. Other brokerage services – Report on Schedule A your receipts of commissions and fees (inclusive of taxes and stamp duties) directly from foreign customers for executing orders to purchase or sell options, futures, and other financial instruments. Also include fees and commissions on brokering foreign currencies. Report on Schedule B your payments of commissions and fees directly to foreign brokers for executing your, or your customers’, orders related to options, futures or other financial instruments. Include brokerage transactions with foreign persons conducted over the Internet and ECNs.

Include cryptocurrency exchange fees.

Report origination fees in connection with the over-the-counter derivative financial instruments only if the fees are separately identified in transaction documentation issued by the dealers in the instruments to the customers, and are not considered undifferentiated components of overall trading or marketmaking gains.

DO NOT report income where you were a dealer or other principal who was at risk of incurring a loss on the financial instruments rather than acting solely as the broker. For example, exclude income from marking positions to market and inherent earnings from dealer markups on buy and sell transactions (that is, bid/ask price spreads in dealing in bonds, foreign currencies, and other financial instruments).

Report brokerage commissions for arranging a joint venture in service code 10, Other financial services. Report multi-currency conversion fees of credit card companies in service code 6, Credit card services.

DO NOT report fees for commodity or merchandise brokerage services, real estate brokerages, and business services brokerage because they are not considered to be financial services (as opposed to fees for purchasing or selling commodity futures and other financial instruments that are reportable on this survey).

3. Underwriting and private placement services – Report in underwriting services your earnings from buying and reselling an entire or substantial portion of newly issued securities. Report on Schedule A as negative sales your losses from purchasing securities from a foreign person (issuer or lead underwriter) and reselling them at a lower price. (This is the only financial service category where negative amounts may be reported.)

Also report fees you received from an issuer of securities for privately placing its securities, or fees that you paid to a foreign person who privately placed your securities, including fees on dealer-placed commercial paper. Do not report earnings from buying and selling (i.e., trading) commercial paper or other securities for your own account, because they are not considered to be financial services.

Where you are lead underwriter, report separately your receipts of underwriting fees and payments of selling concessions and other expenses. Report on Schedule A your underwriting fees, before deduction of selling concessions paid to other members of the

syndicate, according to the country of the person (issuer) from whom you purchased the securities. Report on Schedule B your selling concessions and reimbursements for expenses paid by you to foreign members of the syndicate based upon the country(ies) of the foreign syndicate members receiving these sums.

Where you are a syndicate member other than the lead underwriter, report on Schedule A selling concessions received by you based upon the country of the lead underwriter.

Report payments of underwriting fees (on Schedule B) by an issuer of securities as:

The estimated gross proceeds to the foreign lead underwriter from the sale to the public of the securities calculated as the number of units of securities sold times the per unit public offer price,

MINUS

The net proceeds received by the issuer from the foreign lead underwriter.

Classify these payments according to the country of the foreign lead underwriter.

Report fees or commissions received by, or paid to, intermediaries that arrange the sale of securities (including mutual funds shares) they do not themselves own as brokerage services (under service code 1) rather than as underwriting services.

4. Financial management services – Report sales (purchases) related to transactions in which the provider of the service has the authority to direct the use or investment of funds or other assets. Report fee income from (to) foreign persons for managing or administering financial portfolios, such as cash, securities, futures, and other financial instruments or assets, if you (they) have this authority. Report these fees whether the assets are held by the manager or held by a custodian. Report fees from actively managed accounts (where research and market timing skills are also provided) and fees from passively managed, or indexed, accounts.

U.S. persons (including trustees and fiduciaries with management authority) should report on Schedule A their fees from managing **foreign** commodity pools, mutual funds, hedge funds, trusts (including trusts containing mortgages), etc. (which are considered foreign persons). Do not report fees from managing U.S. mutual funds, hedge funds, trusts (including trusts containing mortgages), etc., (which are considered U.S. persons) **unless** the management fee is charged directly to a foreign investor, owner, beneficiary, maker, etc. of the U.S. mutual fund, hedge fund, or trust rather than charged to the U.S. mutual fund, etc. itself.

Report fees under service code 7, Financial advisory and custody services, if a U.S. or foreign person has input into the decision making process but does not have the authority to direct the use or investment of funds or other assets.

Report under service code 7, Financial advisory and custody services, sales to and purchases from foreign persons (including foreign-based custodians or subcustodians) related to managing the custody or safekeeping of securities.

Foreign participation in U.S. futures markets frequently occurs indirectly when foreign persons invest directly in a foreign commodity pool that, in turn, invests directly in the U.S. futures market. Foreign commodity pools may be organized by U.S. commodity pool operators (CPOs), such as U.S. brokerage institutions. U.S. CPOs report on Schedule A fees from managing foreign commodity pools, including additional management fees received based on positive returns. Exclude gains and losses to principal amounts you have invested in the pool; in this case, your earnings are considered to be capital gains, which are not covered on Schedules A and B. (Similar guidelines pertain to the earnings of U.S. persons who manage foreign hedge funds; that is, report management fees, including additional fees based on positive returns, but do not report gains or losses to principal amounts invested in the funds.)

DO NOT report sales (purchases) of your foreign affiliates to (from) foreign persons. For example, where your foreign affiliate manages foreign assets, do not report the management fee paid by foreign clients to your foreign affiliate because the fee was not received by the U.S. Reporter from a foreign person. (See Part V. of the Instructions for a discussion of foreign activities of a U.S. person that constitute a foreign affiliate.) Similarly, do not report fees paid by you to, or received by you from, a U.S. affiliate of a foreign person.

GENERAL INSTRUCTIONS – Continued

DO NOT report funding for foreign sales promotion and representative offices in this survey. Report such funding on Form BE-120 and BE-125. (See BEA's web site www.bea.gov/ssb for information on whom to call regarding these forms.)

5. Credit-related services, except credit card services – Report fees received from or paid to foreign persons, including fees paid directly and fees that are withheld or deducted from the proceeds for:

- Credit-related or lending-related services, such as fees for renegotiating debt terms and fees for establishing/originating, maintaining, accepting or arranging standby letters of credit
- Commercial and similar letters of credit
- Letters of indemnity
- Lines of credit
- Participations in acceptances
- Mortgages
- Credit facilities
- Reimbursement commissions for honoring import letters of credit (ILCs), and of discrepancy fees for financial services provided when goods imported under ILCs do not fully meet specifications
- Factoring services
- Issuing financial guarantees and loan commitments (to make or purchase loans)
- Arranging or entering into financial lease contracts
- Credit-related services received by or paid to note issuance facilities (NIFs)

DO NOT report underwriting fees on notes issued by NIFs (these should be reported under service code 3, Underwriting and private placement services). Also, do not report interest received or paid, including discounts and premiums on notes purchased or sold.

If you are a member of a loan syndicate, or of loan participations other than syndicates, report fees received and paid for organizing, managing, or participating in the operation. Do not report the sale of assets (that is, of parts or shares in the syndicated loan), because these are not financial services. Where you have collected a fee from a foreign person on a loan syndication and passed through a portion of the fee to foreign syndicate members, report the total fee you received on Schedule A and report the portion of the fee you passed through on Schedule B. Borrowers under loan syndicates or loan participations other than syndicates should report payments of fees according to the country of the lead manager of the syndicate.

Report payments of credit-related fees in the accounting period in which the fee is assessed by the provider of credit-related services, whether included in expenses for that particular accounting period or amortized over several accounting periods.

If compensating balances are reflected in the cost of credit-related services, report the (net) amount received or paid for credit-related services after credit for the value of the compensating balances. Do not report the value of the compensating balance to the bank (in the form of foregone interest expense). If the bank returns some portion of its savings to its customers in the form of a credit against other financial services provided, the amount to report for the other financial services provided should be the reduced charge after consideration of this credit.

6. Credit card services – Report all cross-border sales and purchases related to credit card services, whether paid separately or in the form of a discount from face or par value.

U.S. credit card companies must report specified transactions in which they themselves engage with foreign persons, as well as specified transactions of their independent issuers or acquirers with foreign persons. **To avoid duplication, independent credit card issuers and acquirers are exempt from reporting data under credit card services.**

Listed below are the major types of credit card services sold to or purchased from foreign persons. The credit card company must report separately total receipts (sales) and payments (purchases) through the system it controls or monitors. Total receipts (or total payments) of credit card services are the sum of receipts (or payments) from all of these services combined.

- Transaction and service fees received from or paid to foreign acquirers and issuers

- Interchange received from foreign acquirers or paid to foreign issuers
- Discount (including interchange and overhead assessments, reimbursements for telecommunication services, etc.) received from or paid to foreign acquirers and issuers
- Payments to foreign issuers, acquirers, or merchants under guarantees to protect them from losses from a default in the processing network
- Fees you received from foreign issuers for credit authorization services
- Fees you received from foreign issuers for listing lost or stolen credit card numbers in warning bulletins or on electronic files
- Resignation assessments or membership fees received from foreign issuers and acquirers
- Multi-currency conversion fees received from foreign issuers or paid to foreign acquirers, processing centers, or issuers

Independent issuers, acquirers, and processors must report credit card services that are conducted outside the system controlled or monitored by the credit card companies. Such transactions may include annual dues and other fees received by issuers from cardholders, payments to processors by independent issuers and acquirers, and any interchange reimbursements that do not go through the credit card system.

DO NOT report receipts or payments for credit card enhancements, such as travel insurance, extended warranties, and discounts on tour packages or other purchases.

7. Financial advisory and custody services – Report sales to and purchases from foreign persons (including foreign-based custodians or subcustodians) related to managing the custody or safekeeping of securities. Include the following:

- Financial advisory services on mergers and acquisitions
- Investment newsletters or investment advice
- Commodity trading advisory services
- Proxy voting advisory services
- Custody services (including payments and settlements services such as mortgage servicing services)
- Other advisory and custody services provided by U.S. or foreign persons who have no discretion, or who have very limited discretion, to act independently from instructions provided by the investor or another principal

Include services with foreign persons conducted over the Internet.

Include fees for cryptocurrency custody services.

Exclude services where you are at risk of incurring a loss, such as underwriting and private placement services (service code 3).

U.S. issuers of American Depositary Receipts (ADRs) and American Depositary Shares (ADSs) – Report on Schedule B your payments to foreign correspondent institutions for holding the securities backing the ADRs and ADSs. U.S. issuers of ADSs should also report, on Schedule A, any receipts of sponsorship fees from foreign persons.

DO NOT report fees received from or paid to a U.S. subsidiary (or U.S. affiliate) of a foreign person, because, for the purposes of this survey, these are considered U.S., not foreign, persons.

Where you have complete (or substantially complete) discretion to act independently from instructions provided by investors or other principals, report your receipts under service code 4, Financial management services. Where you are an investor or principal, and a foreign person has complete (or substantially complete) discretion to act independently on your behalf, report your payments under service code 4.

If the custodian does not have or cannot obtain the information needed to report, then the U.S. principal must make the determination of whether it or its paying agent is responsible for reporting.

8. Securities lending services – U.S. securities lenders and borrowers and their agents should report amounts received directly from or paid directly to foreign persons for lending or borrowing

GENERAL INSTRUCTIONS – Continued

securities. Report fees received by or paid to principals or agents for arranging loan terms and conditions, monitoring the value of collateral, providing guarantees against default, and providing other securities lending services. Report rebates received or paid on “borrow versus cash transactions.” Do not report amounts received from or paid to foreign persons by a U.S. or foreign agent upon the default of a customer, because such payments are not considered to be for financial services. Do not report interest under repurchase or reverse repurchase agreements, because interest is not reportable (although, as mentioned, rebates are reportable) on this form.

- 9. Electronic funds transfer services** – Report fees for the electronic funds transfers of money or financial assets received directly from or paid directly to foreign persons. Include payments to SWIFT.

Include fees related to cryptocurrency mining services.

- 10. Other financial services** – Report the **total** amount of sales to or purchases from foreign persons related to all other financial services combined. Report the type of service(s) accounting for the largest share of the value being reported on line 31 at the bottom of Schedule A/B. Examples of services that may be reported under this category include:

- Asset pricing services
- Security exchange listing fees
- Demand deposit fees
- Securities rating services
- Check processing fees
- Overdraft fees
- Mutual fund exit fees, load charges, 12b–1 service fees, and hedge fund exit fees
- Security redemption or transfer services
- ATM network services
- Securities or futures clearing and settling services
- Brokerage services not covered above, such as for arranging joint ventures

DO NOT report real estate brokerage fees (real estate services), business brokerage fees (business services), and commodity or merchandise brokerage fees (wholesale or retail trade services), because these are not considered financial services.

Note that some types of financial services are not covered on this form. See *Part VII. of the Instructions for a list of types of transactions not to be reported.*

VII. TYPES OF TRANSACTIONS EXCLUDED FROM COVERAGE

Do not report the following types of transactions on this survey:

- A. Stock quotation and financial information services** – These are instead covered by Forms BE-120 and BE-125, under Database and other information services. (See *BEA’s web site www.bea.gov/ssb for information regarding these forms.*)
- B. Insurance premiums and losses, and commissions on insurance** – These are covered on other BEA forms. (See *BEA’s web site www.bea.gov/ssb for information regarding these forms.*) Charges at the individual policy level also are not covered.
- C. Annuity purchases and payments to annuitants** – Annuity purchases and payments to annuitants are not covered. Also, charges at the individual policy level, including insurance company fees on variable annuities, are not covered.
- D. Pension fund contributions and benefits** – Pension fund contributions and pension benefits are not covered. However, U.S. pension funds may engage in other financial services transactions that are reportable on this form, including payments of brokerage commissions and fees for investment management or financial advisory services to foreign persons.
- E. Interest and dividend receipts and payments** – For the purposes of this survey, interest and dividends are considered to be investment income rather than income from services, and are therefore not covered by this survey.

- F. Premiums and other proceeds from writing (selling) options, forwards, futures, and swaps** – Premiums from writing options, and fees and other proceeds from writing forwards, futures, and swaps are not covered. However, explicit brokerage commissions on transactions in these financial instruments are covered under service code 2, Other brokerage services transactions.
- G. Earnings of principals from buying and selling (including dealing, trading, holding, or arbitrage) of financial instruments, except foreign currency exchange transactions** – For the purposes of this survey, these types of earnings are considered to be “capital gains” (that is, earnings that are not from current production) rather than payments for financial services, and are therefore not covered. However, underwriting is considered to be a financial service and is covered under service code 3, Underwriting and private placement services related to debt and equity transactions.
- H. Foreign currency exchange transactions** – Bid/ask price spreads and trading profits on currency exchange transactions are not covered. However, explicit commissions paid to currency exchange brokers are covered under service code 2, Other brokerage services transactions.
- I. Bond transactions** – Bid/ask price spreads and trading profits on bond transactions are not covered. However, explicit commissions paid to bond brokers are covered under service code 2, Other brokerage services.

VIII. REPORTING PROCEDURES

- A. Due date** – A completed BE-185 is due within 45 days of the close of each fiscal year quarter, except the final quarter of the fiscal year, when the report is due within 90 days of the close of the quarter.
- B. Extensions** – Requests for an extension of the reporting deadline will not normally be granted. However, in a hardship case, a written request for an extension will be considered if it is received at least 15 days before the due date. You may fax the request to (301) 278-9508 or e-mail the request to BE-185extension@bea.gov. BEA will provide a written response to such a request.
- C. Assistance and additional copies of the forms** – Phone (301) 278-9303 for assistance, or send an email to be-185help@bea.gov. Copies of BEA survey forms are also available on BEA’s web site: www.bea.gov/ssb.
- D. 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.
- E. 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.
- F. 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.
- G. 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) 278-9508

**OVERFLOW SHEET FOR Schedules A OR B OF FORM BE-185,
QUARTERLY SURVEY OF FINANCIAL SERVICES TRANSACTIONS BETWEEN U.S. FINANCIAL
SERVICES PROVIDERS AND FOREIGN PERSONS**

Company Name

Control Number

Form BE-185 Schedule

Overflow Page# of

Country	BEA USE ONLY	Service Code							
		(1)	(2)	Foreign affiliates (3)	Foreign parent group (4)	Unaffiliated foreign persons (5)			
BEA USE ONLY _____	00.	1	2	3	000	4	000	5	000
Country total for this page (sum of 39-64)	01.	1	2	3	000	4	000	5	000
02.	002	1	2	3	000	4	000	5	000
03.	003	1	2	3	000	4	000	5	000
04.	004	1	2	3	000	4	000	5	000
05.	005	1	2	3	000	4	000	5	000
06.	006	1	2	3	000	4	000	5	000
07.	007	1	2	3	000	4	000	5	000
08.	008	1	2	3	000	4	000	5	000
09.	009	1	2	3	000	4	000	5	000
10.	010	1	2	3	000	4	000	5	000
11.	011	1	2	3	000	4	000	5	000
12.	012	1	2	3	000	4	000	5	000
13.	013	1	2	3	000	4	000	5	000
14.	014	1	2	3	000	4	000	5	000
15.	015	1	2	3	000	4	000	5	000
16.	016	1	2	3	000	4	000	5	000
17.	017	1	2	3	000	4	000	5	000
18.	018	1	2	3	000	4	000	5	000
19.	019	1	2	3	000	4	000	5	000
20.	020	1	2	3	000	4	000	5	000
21.	021	1	2	3	000	4	000	5	000
22.	022	1	2	3	000	4	000	5	000
23.	023	1	2	3	000	4	000	5	000
24.	024	1	2	3	000	4	000	5	000
25.	025	1	2	3	000	4	000	5	000

26. If you reported purchases of Service Code 10, other financial services, specify the major type of financial service:

031 0

NOTE — Use this overflow sheet if there is insufficient space on Form BE-185, **Schedule 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 email message to be-185@bea.gov with your request and we will reply to you with the file attached to our message.

**OVERFLOW SHEET FOR Schedules A OR B OF FORM BE-185,
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Country total for this page (sum of 39-64)	01.	1	2	3	4	5	000	000	000
02.	002	1	2	3	4	5	000	000	000
03.	003	1	2	3	4	5	000	000	000
04.	004	1	2	3	4	5	000	000	000
05.	005	1	2	3	4	5	000	000	000
06.	006	1	2	3	4	5	000	000	000
07.	007	1	2	3	4	5	000	000	000
08.	008	1	2	3	4	5	000	000	000
09.	009	1	2	3	4	5	000	000	000
10.	010	1	2	3	4	5	000	000	000
11.	011	1	2	3	4	5	000	000	000
12.	012	1	2	3	4	5	000	000	000
13.	013	1	2	3	4	5	000	000	000
14.	014	1	2	3	4	5	000	000	000
15.	015	1	2	3	4	5	000	000	000
16.	016	1	2	3	4	5	000	000	000
17.	017	1	2	3	4	5	000	000	000
18.	018	1	2	3	4	5	000	000	000
19.	019	1	2	3	4	5	000	000	000
20.	020	1	2	3	4	5	000	000	000
21.	021	1	2	3	4	5	000	000	000
22.	022	1	2	3	4	5	000	000	000
23.	023	1	2	3	4	5	000	000	000
24.	024	1	2	3	4	5	000	000	000
25.	025	1	2	3	4	5	000	000	000

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026 0

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05.	005	1	2	3	000	4	000	5	000
06.	006	1	2	3	000	4	000	5	000
07.	007	1	2	3	000	4	000	5	000
08.	008	1	2	3	000	4	000	5	000
09.	009	1	2	3	000	4	000	5	000
10.	010	1	2	3	000	4	000	5	000
11.	011	1	2	3	000	4	000	5	000
12.	012	1	2	3	000	4	000	5	000
13.	013	1	2	3	000	4	000	5	000
14.	014	1	2	3	000	4	000	5	000
15.	015	1	2	3	000	4	000	5	000
16.	016	1	2	3	000	4	000	5	000
17.	017	1	2	3	000	4	000	5	000
18.	018	1	2	3	000	4	000	5	000
19.	019	1	2	3	000	4	000	5	000
20.	020	1	2	3	000	4	000	5	000
21.	021	1	2	3	000	4	000	5	000
22.	022	1	2	3	000	4	000	5	000
23.	023	1	2	3	000	4	000	5	000
24.	024	1	2	3	000	4	000	5	000
25.	025	1	2	3	000	4	000	5	000

26. If you reported purchases of Service Code 10, other financial services, specify the major type of financial service:

031

NOTE — Use this overflow sheet if there is insufficient space on Form BE-185, **Schedule 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 email message to be-185@bea.gov with your request and we will reply to you with the file attached to our message.