



BE-120 Identification Number

2022 BENCHMARK SURVEY OF TRANSACTIONS IN SELECTED SERVICES AND INTELLECTUAL PROPERTY WITH FOREIGN PERSONS

FORM BE-120

Due date:

July 31, 2023

Extension information:

See Part V, page 34 of the General Instructions.

Electronic filing:

www.bea.gov/efile

Mail reports to:

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

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

Fax reports to:

(301) 278-9507

Name and address of U.S. Reporter

10001	0	Company Name:				
		In care of:				
10002	0	Attention:				
10003	0	Address:				
10004_0	0	City	10004_1	State	10004_2	Zip
			0			0

Assistance:

E-mail: be-120help@bea.gov
Telephone: (301) 278-9303
FAQ's, video tutorials, and blank forms: www.bea.gov/be120

BE-120 Filing Requirements:

- A BE-120 survey is required of each U.S. person that had transactions with foreign persons in the covered services or intellectual property during its 2022 fiscal year. Any U.S. person that did not have transactions in the covered services or intellectual property is required to complete the survey through page 8, if notified by BEA about this survey. A list of covered transactions can be found on pages 6 and 7.
- Any U.S. person whose combined sales to foreign persons of covered services and intellectual property exceeded \$2 million for its 2022 fiscal year, or whose combined purchases from foreign persons of covered services and intellectual property exceeded \$1 million for its 2022 fiscal year, on an accrual basis, is required to provide data on total sales and/or purchases for each type of service and intellectual property transaction in which they engaged and must disaggregate the totals by country and by relationship to the foreign transactor (foreign affiliate, foreign parent group, or unaffiliated).
- Any U.S. person whose combined sales to foreign persons of covered services and intellectual property were \$2 million or less for its 2022 fiscal year, or whose combined purchases from foreign persons of covered services and intellectual property were \$1 million or less for its 2022 fiscal year, on an accrual basis, is required to provide data on total sales and/or purchases for each type of transaction in which they engaged.

NOTE: Because these thresholds apply separately to sales and purchases, reporting requirements may apply to sales only, to purchases only, or to both. For more information on filing requirements, see the General Instructions on page 24.

Authority, Confidentiality, Penalties

This survey is being conducted under the International Investment and Trade in Services Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101-3108, as amended). The filing of reports is mandatory, and the Act provides that your report to BEA is confidential.

Contact Information

Provide information of person to consult about this report:

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

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

Report all information based on the operations of the consolidated domestic U.S. Reporter. **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.

1 What is the U.S. Reporter's 2022 fiscal year covered in this report?

Use these dates as the **reporting period** for the subsequent survey questions.

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

Month Day Year
11002 1
Ending date ___ / ___ / 2022

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

- 11003 1 1 In existence the entire reporting period – Continue filling out this form.
- 1 2 In existence during only part of the reporting period – Continue filling out this form for the portion of the reporting period the U.S. Reporter was in existence and, in the comments section below, explain why it 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 II.F of the General Instructions on page 26 for the definition of business enterprise.

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

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

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

11009 1
____ - _____

 Continue to the next page

Identification of U.S. Reporter – Continued

5 Select the range below that represents the consolidated domestic U.S. Reporter's number of employees at the end of FY 2022.

Include part-time employees, but exclude temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2022. If the number of employees at the end of FY 2022 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2022. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

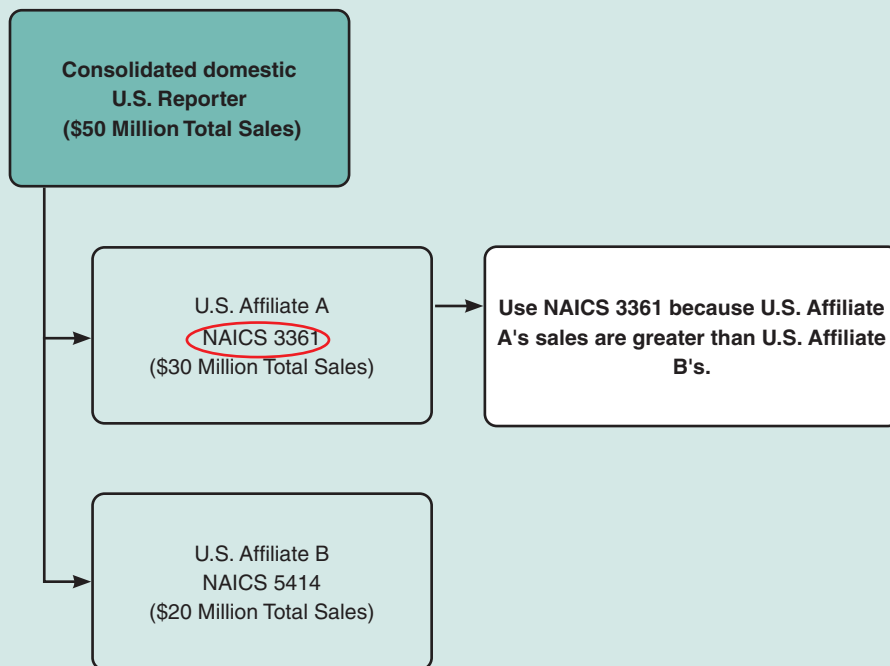
- ¹ 1 0-250 employees
- ¹ 2 251-500 employees
- ¹ 3 501-1,000 employees
- ¹ 4 1,001-10,000 employees
- ¹ 5 more than 10,000 employees

6 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.

11008 1

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% of the consolidated domestic U.S. Reporter's sales are generated by Affiliate A, a U.S. automobile manufacturer (NAICS 3361), and 40% of the consolidated domestic U.S. Reporter's sales are generated by Affiliate B, an industrial engineering company (NAICS 5414), then you should report your NAICS as 3361.



Continue to page 5

Summary of Industry Classifications – For a full explanation of each code see www.bea.gov/naics2022

Agriculture, Forestry, Fishing, and Hunting

- 1110 Crop production
- 1120 Animal production and aquaculture
- 1130 Forestry and logging
- 1140 Fishing, hunting, and trapping
- 1150 Support activities for agriculture and forestry

Mining, Quarrying, and Oil & Gas

Extraction

- 2111 Oil and gas extraction
- 2121 Coal
- 2123 Nonmetallic minerals
- 2124 Iron ores
- 2125 Gold and silver ores
- 2126 Copper, nickel, lead, and zinc ores
- 2127 Other metal ores
- 2132 Support activities for oil and gas operations
- 2133 Support activities for mining, except for oil and gas operations

Utilities

- 2211 Electric power generation, transmission, and distribution
- 2212 Natural gas distribution
- 2213 Water, sewage, and other systems

Construction

- 2360 Construction of buildings
- 2370 Heavy and civil engineering construction
- 2380 Specialty trade contractors

Manufacturing

- 3111 Animal food manufacturing
- 3112 Grain and oilseed milling
- 3113 Sugar and confectionery products
- 3114 Fruit and vegetable preserving and specialty foods
- 3115 Dairy products
- 3116 Meat products
- 3117 Seafood product preparation and packaging
- 3118 Bakeries and tortilla manufacturing
- 3119 Other food products
- 3121 Beverages
- 3122 Tobacco
- 3130 Textile mills
- 3140 Textile product mills
- 3150 Apparel
- 3160 Leather and allied products
- 3210 Wood products
- 3221 Pulp, paper, and paperboard mills
- 3222 Converted paper products
- 3231 Printing and related support activities
- 3242 Integrated petroleum refining and extraction
- 3243 Petroleum refining without extraction
- 3244 Asphalt and other petroleum and coal products
- 3251 Basic chemicals
- 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
- 3253 Pesticides, fertilizers, and other agricultural chemicals
- 3254 Pharmaceuticals and medicines
- 3255 Paints, coatings, and adhesives
- 3256 Soap, cleaning compounds, and toilet preparations
- 3259 Other chemical products and preparations
- 3261 Plastics products
- 3262 Rubber products
- 3271 Clay products and refractories
- 3272 Glass and glass products
- 3273 Cement and concrete products
- 3274 Lime and gypsum products
- 3279 Other nonmetallic mineral products
- 3311 Iron and steel mills
- 3312 Steel products from purchased steel
- 3313 Alumina and aluminum production and processing
- 3314 Nonferrous metal (except aluminum) production and processing
- 3315 Foundries
- 3321 Forging and stamping
- 3322 Cutlery and hand tools
- 3323 Architectural and structural metals
- 3324 Boilers, tanks, and shipping containers
- 3325 Hardware
- 3326 Spring and wire products
- 3327 Machine shop products, turned products, and screws, nuts, and bolts
- 3328 Coating, engraving, heat treating, and allied activities
- 3329 Other fabricated metal products
- 3331 Agriculture, construction, and mining machinery

- 3332 Industrial machinery
- 3333 Commercial and service industry machinery
- 3334 Ventilation, heating, air-conditioning, and commercial refrigeration equipment
- 3335 Metalworking machinery
- 3336 Engines, turbines, and power transmission equipment
- 3339 Other general purpose machinery
- 3341 Computer and peripheral equipment
- 3342 Communications equipment
- 3343 Audio and video equipment
- 3344 Semiconductors and other electronic components
- 3345 Navigational, measuring, electromedical, and control instruments
- 3346 Manufacturing and reproducing magnetic and optical media
- 3351 Electric lighting equipment
- 3352 Household appliances
- 3353 Electrical equipment
- 3359 Other electrical equipment and components
- 3361 Motor vehicles
- 3362 Motor vehicle bodies and trailers
- 3363 Motor vehicle parts
- 3364 Aerospace products and parts
- 3365 Railroad rolling stock
- 3366 Ship and boat building
- 3369 Other transportation equipment
- 3370 Furniture and related products
- 3391 Medical equipment and supplies
- 3399 Other miscellaneous manufacturing

Wholesale Trade, Durable Goods

- 4231 Motor vehicles and motor vehicle parts and supplies
- 4232 Furniture and home furnishing
- 4233 Lumber and other construction materials
- 4234 Professional and commercial equipment and supplies
- 4235 Metal and mineral (except petroleum)
- 4236 Household appliances, and electrical and electronic goods
- 4237 Hardware, and plumbing and heating equipment and supplies
- 4238 Machinery, equipment, and supplies
- 4239 Miscellaneous durable goods

Wholesale Trade, Non-Durable Goods

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

Wholesale Trade Agents and Brokers

- 4251 Wholesale trade agents and brokers

Retail Trade

- 4410 Motor vehicle and parts dealers
- 4440 Building material and garden equipment and supplies dealers
- 4450 Food and beverage retailers
- 4491 Furniture and home furnishings retailers
- 4492 Electronics and appliance retailers
- 4550 General merchandise retailers
- 4561 Health and personal care retailers
- 4571 Gasoline stations
- 4572 Fuel dealers
- 4580 Clothing, clothing accessories, shoe, and jewelry retailers
- 4591 Sporting goods, hobby, and musical instrument retailers
- 4592 Book retailers and news dealers
- 4596 Miscellaneous retailers

Transportation and Warehousing

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

Information

- 5121 Motion picture and video industries
- 5122 Sound recording industries
- 5131 Newspaper, periodical, book, and directory publishers
- 5132 Software publishers
- 5161 Radio and television broadcasting stations
- 5162 Media streaming distribution services, social networks, and other media networks and content providers
- 5171 Wired and wireless telecommunications (except satellite)
- 5174 Satellite telecommunications
- 5178 All other telecommunications
- 5182 Computing infrastructure providers, data processing, web hosting, and related services
- 5192 Web search portals, libraries, archives, and other information services

Finance and Insurance

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

Real Estate and Rental and Leasing

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

Professional, Scientific, and Technical Services

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

Management of Companies and Enterprises

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

Administrative and Support, Waste Management, and Remediation Services

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

Educational Services

- 6110 Educational services

Health Care and Social Assistance

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

Arts, Entertainment, and Recreation

- 7110 Performing arts, spectator sports, and related industries
- 7121 Museums, historical sites, and similar institutions
- 7130 Amusement, gambling, and recreation industries

Accommodation and Food Services

- 7210 Accommodation
- 7220 Food services and drinking places

Other Services

- 8110 Repair and maintenance
- 8120 Personal and laundry services
- 8130 Religious, grantmaking, civic, professional, and similar organizations

Public Administration

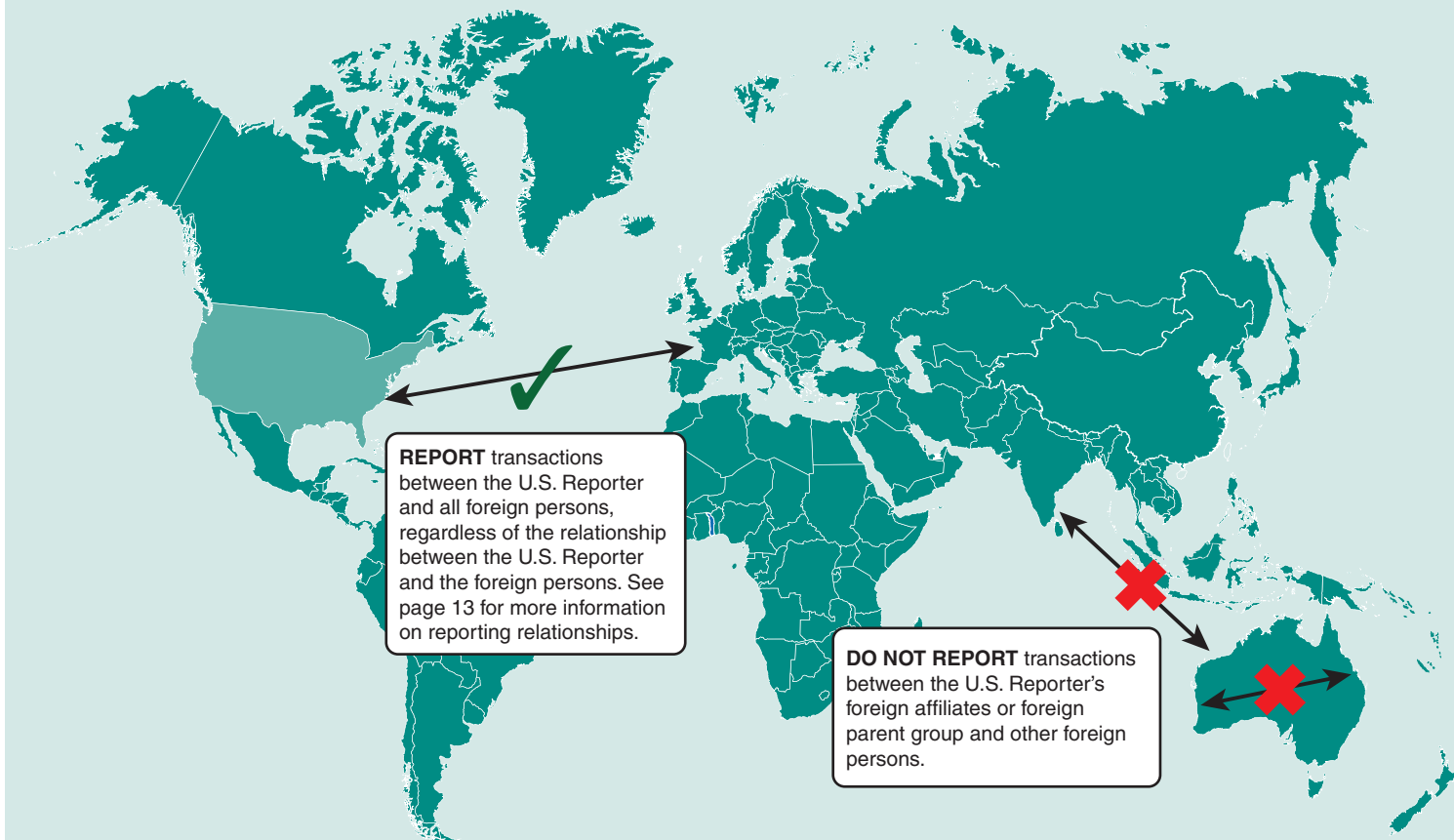
- 9200 Public administration

Determination of Reporting Status

Determining Reportable and Non-Reportable Transactions

The scope of this survey is limited to transactions in selected services and intellectual property between the consolidated domestic U.S. Reporter and foreign persons*. A full list of the types of services and intellectual property covered is located in **Tables 1 and 2** beginning on the next page. Additional information, including FAQ's and video tutorials, can be found at: www.bea.gov/be120.

* 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 rights to use or distribute intellectual property, as well as outright sales or purchases of intellectual property such as patents, copyrights, trademarks, etc.

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 (limited exceptions apply to sales of merchandising and construction services. See pages 12 and 18 for more information).
- ✗ Income on financial instruments (including interest, dividends, capital gains, etc.).
- ✗ Taxes, penalties, fines, gifts, or grants.
- ✗ Transportation of freight or passengers (except for space transport, which should be reported as transaction code 38), and port services.
- ✗ Travel-related services (including hotel accommodation, restaurant meals, and other expenditures while on travel).

More information about the scope and purpose of this survey can be found in the General Instructions beginning on page 24.

 **Continue to the next page**

Determination of Reporting Status (Intellectual Property)

REPORTING INSTRUCTIONS – **Table 1** (below) lists the types of reportable intellectual property transactions covered by this survey. For each type listed, enter the U.S. Reporter's total transactions with foreign persons during the reporting period identified in question **1** of the survey. Enter the U.S. Reporter's total sales to foreign persons in column 3, and the U.S. Reporter's total purchases from foreign persons in column 4.

NOTE: Sales and purchases include accrued receipts and payments related to intellectual property. Definitions of the types of intellectual property transactions covered in **Table 1** can be found on pages 27-29 of the General Instructions.

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

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

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

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

Distribution of intellectual property sales and purchases by types of rights conveyed

Transactions for intellectual property rights must be reported based on the types of rights conveyed with each transaction. Sales to, or purchases from, foreign persons related to intellectual property rights typically fall into three categories: rights to use, rights to reproduce and/or distribute, and outright sale or purchase of the intellectual property.

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

Table 1 Transactions with Foreign Persons Related to Intellectual Property Rights

Transaction code	Transaction type	Total sales to all foreign persons	Total purchases from all foreign persons
(1)	(2)	(3)	(4)
	Rights related to patents, processes, and trade secrets		
1.1	Rights related to the use of a patent, process, or trade secret to produce and/or distribute a product or service 21001	1 000 \$	2 000 \$
1.3	Outright sales or purchases of proprietary rights related to patents, processes, and trade secrets 21002	1 000	2 000
	Rights related to books, music, etc.		
2.1	Rights to use books, music, etc., including end-user rights related to digital content 21003	1 000	2 000
2.2	Rights to reproduce and/or distribute books, music, etc. 21004	1 000	2 000
2.3	Outright sales or purchases of proprietary rights related to books, music, etc. 21005	1 000	2 000
	Rights related to trademarks		
3.1	Rights to use trademarks 21006	1 000	2 000
3.3	Outright sales or purchases of proprietary rights related to trademarks 21007	1 000	2 000
	Rights related to recorded performances and events such as radio and television programs and motion pictures		
4.1	Rights to use recorded performances and events, including end-user rights related to digital content 21008	1 000	2 000
4.2	Rights to reproduce and/or distribute recorded performances and events 21009	1 000	2 000
4.3	Outright sales or purchases of proprietary rights related to recorded performances and events 21010	1 000	2 000
	Rights to broadcast and record live performances and events		
5.2	Rights to broadcast and record live performances and events 21011	1 000	2 000
	Rights related to general use computer software		
6.2	Rights to reproduce and/or distribute general use computer software 21012	1 000	2 000
6.3	Outright sales or purchases of proprietary rights related to general use computer software 21013	1 000	2 000
	Franchise fees		
7.1	Fees associated with business format franchising 21014	1 000	2 000
7.3	Outright sales or purchases of proprietary rights related to business format franchising 21015	1 000	2 000
	Sum of transactions reported on this page 21000	000	000

Continue to the next page

Determination of Reporting Status (Services)

REPORTING INSTRUCTIONS – **Table 2** (below) lists the types of selected services transactions covered by this survey. For each type listed, enter the U.S. Reporter's total transactions with foreign persons during the reporting period identified in question **1** of the survey. Enter the U.S. Reporter's total sales to foreign persons in column 3, and the U.S. Reporter's total purchases from foreign persons in column 4.

NOTE: Definitions of the types of selected services transactions covered in **Table 2** can be found on pages 29-34 of the General Instructions.

Table 2 Sales and Purchases of Selected Services with Foreign Persons

Transaction code (1)	Transaction type (2)	Total sales to all foreign persons (3)	Total purchases from all foreign persons (4)
9	Accounting, auditing, and bookkeeping services 31001	1 \$ 000	2 \$ 000
10	Advertising services 31002	1 000	2 000
11	Auxiliary insurance services 31003	1 000	2 000
12.1	Computer software, including end-user licenses and customization services 31004	1 000	2 000
12.2	Cloud computing and data storage services 31005	1 000	2 000
12.3	Other computer services 31006	1 000	2 000
13	Construction services 31007	1 000	2 000
14.1	News agency services (excludes production costs related to news broadcasters, see code 42) 31008	1 000	2 000
14.2	Other information services 31009	1 000	2 000
15	Education services 31010	1 000	2 000
16.1	Architectural services 31011	1 000	2 000
16.2	Engineering services 31012	1 000	2 000
16.3	Surveying, cartography, certification, testing, and technical inspection services 31013	1 000	2 000
17	Financial services 31014	2 000	000
19.1	Maintenance services 31015	1 000	2 000
19.2	Installation, alteration, and training services 31016	1 000	2 000
20	Legal services 31017	1 000	2 000
21.1	Market research services 31018	1 000	2 000
21.2	Public opinion polling services 31019	1 000	2 000
21.3	Other management, consulting, and public relations services 31020	1 000	2 000
22	Merchanting services (net receipts) 31021	1 000	000
23	Mining services 31022	1 000	2 000
24	Operational leasing 31023	1 000	2 000
25	Trade-related services, other than merchanting services 31024	1 000	2 000
26	Artistic-related services 31025	1 000	2 000
27	Premiums paid on primary insurance 31026	2 000	000
28	Losses recovered on primary insurance 31027	2 000	000
29.1	Provision of customized and non-customized research and development services 31028	1 000	2 000
29.2	Other research and development services 31029	1 000	2 000
30	Telecommunications services 31030	1 000	2 000
32	Health services 31031	1 000	2 000
33	Heritage and recreational services 31032	1 000	2 000
34	Audiovisual and production services 31033	1 000	2 000
35	Contract manufacturing services 31034	1 000	2 000
36	Disbursements for sales promotion and representation 31035	1 000	2 000
37	Photographic services (including satellite photography services) 31036	1 000	2 000
38	Space transport services 31037	1 000	2 000
39	Trade exhibition and sales convention services 31038	1 000	2 000
40	Agricultural services 31039	1 000	2 000
41	Waste treatment and depollution services 31040	1 000	2 000
42	Other selected services n.i.e. (not included elsewhere) 31041	1 000	2 000
Sum of transactions reported on this page.....		1 000	2 000
31000			

Continue to the next page

Determination of Reporting Status – Continued

6 Enter the total combined sales to foreign persons (sum of column 3 in **Tables 1 and 2**) → 11010 1 000

Did you report total combined sales to foreign persons greater than \$2 million in **Tables 1 and 2** on pages 6 and 7?

¹¹⁰¹¹ 1 Yes – For each of the transaction types with sales greater than \$500 during the reporting period, you are required to report additional details on the country and affiliation to the foreign transactor(s) on **Schedules A, C or D** as indicated in the table below. Complete a separate Schedule for each applicable transaction code. **Continue to the next question.**

Schedule	Transaction Codes	Page
Schedule A (Sales)	1.1–42 (excluding 13, 17*,27*, and 28*)	14
Schedule C (Sales)	13	18
Schedule D (Sales)	9, 10, 12.3, 14.1, 15, 16.1–16.3, 19.2, 20, 21.1–21.3, 24, 25, 29.1–29.2, 32, 34, 36, 37 (also must report on Schedule A)	20

*Sales of services corresponding with transaction codes 17, 27, and 28 are not reportable on this survey.

¹ 2 No – If your total combined sales to foreign persons were \$2 million or less during the reporting period, you are requested, but not required, to report additional details on the country and affiliation with the transactor(s) on **Schedules A, C, or D** as indicated in the table above. **Continue to the next question.**

7 Enter the total combined purchases from foreign persons (sum of column 4 in **Tables 1 and 2**) → 11012 1 000

Did you report total combined purchases from foreign persons greater than \$1 million in **Tables 1 and 2** on pages 6 and 7?

¹¹⁰¹³ 1 Yes – For each of the transaction types with purchases greater than \$500 during the reporting period, you are required to report additional details on the country and affiliation to the foreign transactor(s) on **Schedules B or E** as indicated in the table below. Complete a separate Schedule for each applicable transaction code.


Schedule	Transaction Codes	Page
Schedule B (Purchases)	1.1–42 (excluding 22*)	16
Schedule E (Purchases)	9, 10, 12.3, 14.1, 15, 16.1–16.3, 19.2, 20, 21.1–21.3, 24, 25, 29.1–29.2, 32, 34, 36, 37 (also must report on Schedule B)	22

*Purchases of goods corresponding with transaction code 22 should be netted against sales of those goods and reported on **Schedule A**.

¹ 2 No – If your total combined purchases from foreign persons were \$1 million or less during the reporting period, you are requested, but not required, to report additional details on the country and affiliation with the transactor(s) on **Schedules B or E** as indicated in the table above.

If you answered “Yes” to either question **6** or question **7**, continue with the survey and answer questions **8 – 16** on pages 9-12 before completing **Schedules A – E**, as required.

If you answered “No” to both question **6** and **7**, but wish to provide additional information on a voluntary basis, continue with the survey and answer questions **8 – 16** on pages 9–12 before completing **Schedules A – E**, as appropriate.

If you answered “No” to both question **6** and **7**, and do not wish to provide additional information on a voluntary basis,  here and return the form according to the instructions on page 1.

→ **Continue to the next page**

Primary Location(s) of U.S. Reporter's Sales to Foreign Persons

8 Did you have any sales of services or intellectual property to foreign persons during the reporting period (was the amount reported in Question **6** greater than zero)?

41021 ¹ **1** Yes — You are required to provide additional information on the U.S. geographic area where those sales were performed or recognized. *Continue to the next question.*


¹ **2** No — *Skip to the next page.*

9 In column 1 of the table below, indicate the U.S. state(s), district(s), or territory(ies) where the largest percentage of your company's sales to foreign persons were performed. If you are unable to determine where the services were performed, or if the services were not performed in the U.S., please attribute sales to the location where the revenues were recognized in your accounting records.

NOTE: for intellectual property transactions, indicate the location of the entity that recognized those receipts.

In column 2, provide an approximate percentage of the amount(s) reported in Question **6** that correspond with the location indicated in column 1. If possible, please provide up to three location/percentage combinations.

U.S. Locations Performing the Largest Percentages of the U.S. Reporter's Sales to Foreign Persons	
U.S. state/district/territory (1)	Percentage of sales reported in Question 6 (2)
41021	%
41022	%
41023	%

 **Continue to the next page**

Primary Location(s) of U.S. Reporter’s Purchases from Foreign Persons

10 Did you have any purchases of services or intellectual property from foreign persons during the reporting period (was the amount reported in Question **7** greater than zero)?

- 41021 ¹ **1** Yes – You are required to provide additional information on the location where those sales were consumed or recognized. *Continue to the next question.*
- ¹ **2** No — *Skip to the next page.*

11 In column 1 of the table below, indicate the U.S. state(s), district(s), or territory(ies) where the largest percentage of your company’s purchases from foreign persons were consumed. If you are unable to determine where the services were consumed, or if the services were not consumed in the U.S., please attribute purchases to the location where the payments were recognized in your accounting records.

NOTE: for intellectual property transactions, indicate the location of the entity that used, reproduced and/or distributed, or purchased outright the intellectual property rights. If you are unable to determine which entity utilized the rights, indicate the location of the entity that recognized those payments.

In column 2, provide an approximate percentage of the amount(s) reported in Question **7** that correspond with the location indicated in column 1. If possible, please provide up to three location/percentage combinations.

U.S. Locations Consuming the Largest Percentages of the U.S. Reporter’s Purchases from Foreign Persons	
U.S. state/district/territory (1)	Percentage of purchases reported in Question 7 (2)
41021	%
41022	%
41023	%

Continue to the next page

U.S. Reporter's Sales of Digital Intermediation Services

A digital intermediary platform is an online interface that facilitates, for a fee, the direct interaction between multiple buyers and multiple sellers. The platform does not take ownership of the goods, nor does it provide the services that are being sold.

12 Does your company operate a digital intermediary platform(s)?

- 41015 ¹ 1 Yes — Continue to the next question.
¹ 2 No — Skip to the next page.

13 Report the value of sales of digital intermediation services to foreign persons reported in Question **6** that were earned from operating a digital intermediary platform. Reported sales should include fees and commissions only, and not the value of the goods or services sold on the platform.

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 area.

41016 ¹ Bil. Mil. Thous. Dols.
\$ 000

14 Which of the service types listed in **Table 2** on page 7 include sales of digital intermediation services reported in Question **13**?

41017

41018

41019

41020



Continue to the next page

For Reporters of Sales of Merchenting Services

Merchanting Services – Sales of merchanting services are equal to the difference between your cost and the resale price of goods (such as crude oil, grain, and other commodities) that are both purchased and resold abroad; that is, the goods are neither imported to, nor exported from, the United States and they do not undergo significant processing during the time between when they are purchased and resold.

15 Will you be reporting sales of merchanting services (net receipts, transaction code 22) on **Schedule A**?

⁴¹⁰¹⁵ **1** Yes — Continue to question **16**, and complete **Schedule A**.

2 No — Skip to the next page.

16 Report the gross value of sales and purchases of the goods sold under the merchanting services below, and report additional detail for net receipts on **Schedule A**. Do not enter amounts in the shaded portions of each item.

REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,555,555.00 as 1,556).							
	Merchanting Services (net receipts)		Gross Sales		Gross Purchases		
⁴¹⁰¹⁶	<div style="display: flex; align-items: center;"> ¹ <input style="width: 100%; border: none; border-bottom: 1px solid black;" type="text"/> 000 </div>	=	<div style="display: flex; align-items: center;"> ² <input style="width: 100%; border: none; border-bottom: 1px solid black;" type="text"/> 000 </div>	-	<div style="display: flex; align-items: center;"> ³ <input style="width: 100%; border: none; border-bottom: 1px solid black;" type="text"/> 000 </div>	<div style="display: flex; align-items: center;"> ¹ \$ <input style="width: 100%; border: none; border-bottom: 1px solid black;" type="text"/> </div>	<div style="display: flex; align-items: center;"> ² \$ <input style="width: 100%; border: none; border-bottom: 1px solid black;" type="text"/> </div>

Continue to the next page

Understanding Reporting Relationships (For use on Schedules A through C)

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:

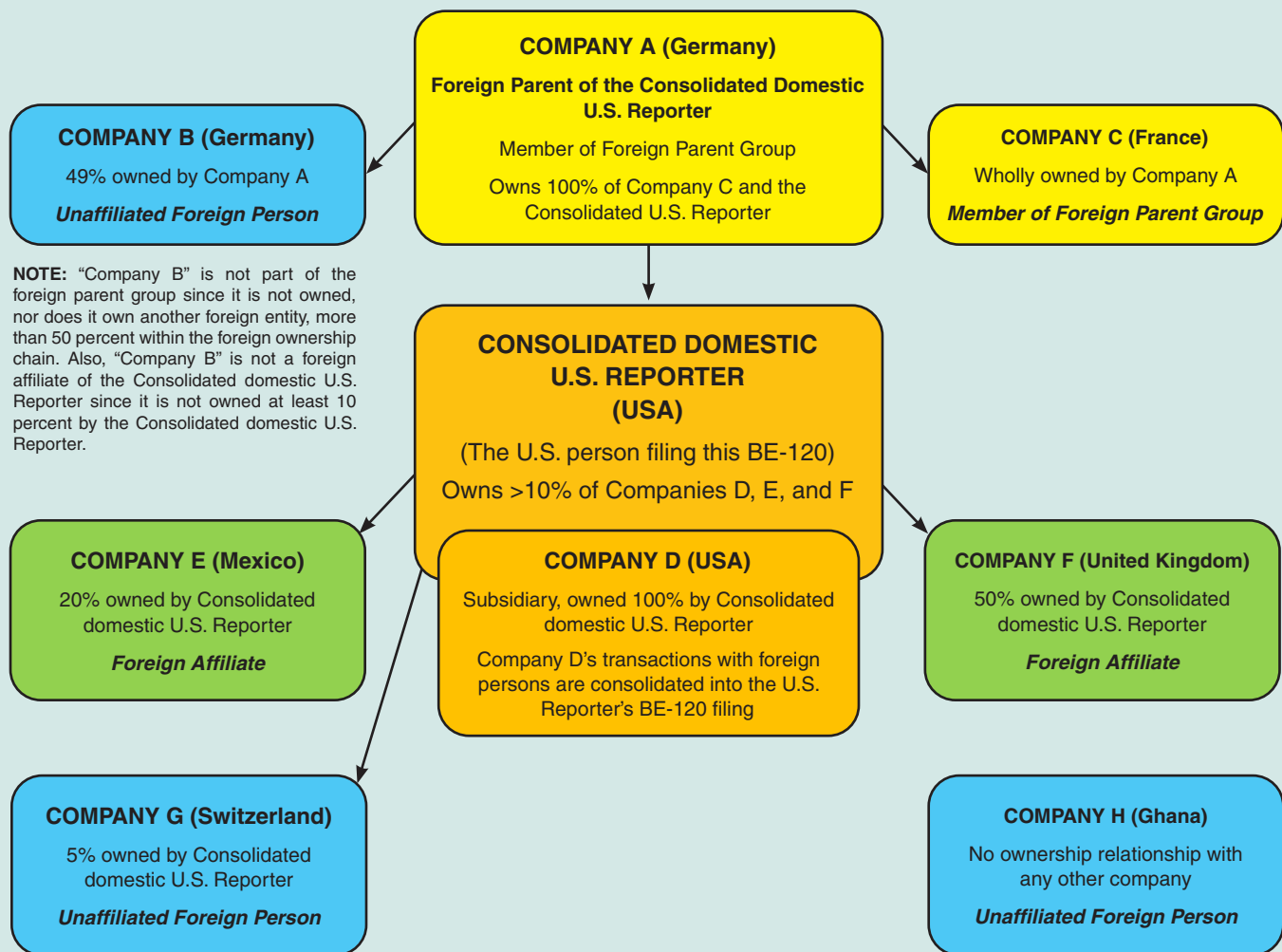
Foreign Affiliates – A foreign affiliate is defined as an entity domiciled in a foreign country that is owned at least 10% (based on voting interest), directly or indirectly, by the U.S. Reporter.

Foreign Parent Group – Foreign Parents 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, 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%, 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 14, 16, and 18.**



➔ Continue to Schedules A through E as indicated, based on your responses to questions 6 and 7 on page 8.

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

REPORTING INSTRUCTIONS – Schedule A

Complete a separate **Schedule A** for each transaction type (except construction services, which are reportable on **Schedule C**) with sales greater than \$500.00 during the reporting period. 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 35-41 of the survey) or download additional overflow sheets at www.bea.gov/be120. (eFile users – select “Add overflow” from the survey selection page.)

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

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

How to Report:

- For each transaction type that is reportable, select the associated service code from the dropdown box at the top of **Schedule A**.
- Enter the country(ies) with which you had sales of this transaction type in the first column of **Schedule A** (SALES TO – Specify country).
- For each country, enter the total value of the sale(s) you had of this transaction type **during the reporting period** in the column that corresponds to the purchaser’s relationship with the U.S. Reporter (see page 13 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 rights to use a trademark 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 transaction code 3.1, “rights to use trademarks” 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).

<p>SALES TO (Specify country)</p>	<p>BEA USE ONLY</p>	<p>Transaction Code 3.1 Rights to use trademarks</p>			
		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; background-color: #d9ead3;">Foreign affiliates (3)</td> <td style="width: 33%; background-color: #fff2cc;">Foreign parent group (4)</td> <td style="width: 33%; background-color: #d9ead3;">Unaffiliated foreign persons (5)</td> </tr> </table>	Foreign affiliates (3)	Foreign parent group (4)	Unaffiliated foreign persons (5)
Foreign affiliates (3)	Foreign parent group (4)	Unaffiliated foreign persons (5)			
(1)	(2)	See page 13 for more information about reporting relationships			

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).

<p>SALES TO (Specify country)</p>	<p>BEA USE ONLY</p>	<p>Transaction Code 3.1 Rights to use trademarks</p>			
		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; background-color: #d9ead3;">Foreign affiliates (3)</td> <td style="width: 33%; background-color: #fff2cc;">Foreign parent group (4)</td> <td style="width: 33%; background-color: #d9ead3;">Unaffiliated foreign persons (5)</td> </tr> </table>	Foreign affiliates (3)	Foreign parent group (4)	Unaffiliated foreign persons (5)
Foreign affiliates (3)	Foreign parent group (4)	Unaffiliated foreign persons (5)			
(1)	(2)	See page 13 for more information about reporting relationships			

	A1000	1	2	3	4	5	
1.	Australia	002	1	2	3 \$ 325 000	4 \$ 000	5 \$ 2,240 000

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 35-41 of the survey) or download additional overflow sheets at www.bea.gov/be120. (eFile users – select “Add overflow” from the survey selection page.)

If you report sales of transaction codes 9, 10, 12.3, 14.1, 15, 16.1–16.3, 19.2, 20, 21.1–21.3, 24, 25, 29.1, 29.2, 32, 34, 36 or 37, you must also complete **Schedule D**.

If you report sales of transaction code 22, merchanting services, you must also complete questions **15** and **16** on page 12.

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

Complete a separate **Schedule A** for each transaction type with sales greater than \$500, as indicated in **Tables 1 and 2** on pages 6 and 7. 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 35-41 of the survey) or download additional overflow sheets at www.bea.gov/be120. (eFile users – select “Add overflow” from the survey selection page.)

Mandatory Reporting for Sales of Each Type of Service or Intellectual Property

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).						
				Transaction Code						
				Foreign affiliates (3)		Foreign parent group (4)		Unaffiliated foreign persons (5)		
				<i>See page 13 for more information about reporting relationships</i>						
A1000		1	2	3	4	5	6	7	8	9
1.	002	1	2	3 \$	000	4 \$	000	5 \$	000	000
2.	003	1	2	3	000	4	000	5	000	000
3.	004	1	2	3	000	4	000	5	000	000
4.	005	1	2	3	000	4	000	5	000	000
5.	006	1	2	3	000	4	000	5	000	000
6.	007	1	2	3	000	4	000	5	000	000
7.	008	1	2	3	000	4	000	5	000	000
8.	009	1	2	3	000	4	000	5	000	000
9.	010	1	2	3	000	4	000	5	000	000
10.	011	1	2	3	000	4	000	5	000	000
11.	012	1	2	3	000	4	000	5	000	000
12.	013	1	2	3	000	4	000	5	000	000
13.	014	1	2	3	000	4	000	5	000	000
14.	015	1	2	3	000	4	000	5	000	000
15.	016	1	2	3	000	4	000	5	000	000
16.	017	1	2	3	000	4	000	5	000	000
17.	018	1	2	3	000	4	000	5	000	000
18.	019	1	2	3	000	4	000	5	000	000
19.	020	1	2	3	000	4	000	5	000	000
20.	021	1	2	3	000	4	000	5	000	000
21.	022	1	2	3	000	4	000	5	000	000
22.	023	1	2	3	000	4	000	5	000	000
23.	024	1	2	3	000	4	000	5	000	000
24.	025	1	2	3	000	4	000	5	000	000
25.	026	1	2	3	000	4	000	5	000	000
26.	027	1	2	3	000	4	000	5	000	000
27.	028	1	2	3	000	4	000	5	000	000
28.	029	1	2	3	000	4	000	5	000	000
29.	030	1	2	3	000	4	000	5	000	000
30.	031	1	2	3	000	4	000	5	000	000
31.	032	1	2	3	000	4	000	5	000	000
32.	033	1	2	3	000	4	000	5	000	000
33.	034	1	2	3	000	4	000	5	000	000
34. Total all countries this page	001	1	2	3	000	4	000	5	000	000

35. If you reported sales of transaction code 42, other selected services n.i.e., specify the major type of service below.

035 0

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

REPORTING INSTRUCTIONS – Schedule B

Complete a separate **Schedule B** for each transaction type with purchases greater than \$500.00 during the reporting period. 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 35-41 of the survey) or download additional overflow sheets at www.bea.gov/be120. (eFile users – select “Add overflow” from the survey selection page.)

Purchases accrued during the reporting period should be reported by transaction 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.

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

How to Report:

1. For each transaction type that is reportable, select the associated service code from the dropdown box at the top of **Schedule B**.
2. Enter the country(ies) with which you had purchases of this transaction type in the first column of **Schedule B** (PURCHASES FROM – Specify country).
3. For each country, enter the total value of the purchase(s) you had of this transaction type **during the reporting period** in the column that corresponds to the seller’s relationship with the U.S. Reporter (see page 13 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 maintenance services from its foreign parent group in Canada.

First, select transaction code 19.1, maintenance 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).			
	(1)	(2)	Transaction Code	Foreign affiliates (3)	Foreign parent group (4)	Unaffiliated foreign persons (5)
			19.1. Maintenance services			

See page 13 for more information about reporting relationships

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).			
	(1)	(2)	Transaction Code	Foreign affiliates (3)	Foreign parent group (4)	Unaffiliated foreign persons (5)
1. Canada	002	1	19.1. Maintenance services	100	4500	000
2. --Select Country--	003			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 35-41 of the survey) or download additional overflow sheets at www.bea.gov/be120. (eFile users – select “Add overflow” from the survey selection page.)

If you report sales of transaction codes 9, 10, 12.3, 14.1, 15, 16.1–16.3, 19.2, 20, 21.1–21.3, 24, 25, 29.1, 29.2, 32, 34, 36 or 37, you must also complete **Schedule E**.

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

Complete a separate **Schedule B** for each transaction type with purchases greater than \$500, as indicated in **Tables 1 and 2** on pages 6 and 7. 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 35-41 of the survey) or download additional overflow sheets at www.bea.gov/be120. (eFile users – select “Add overflow” from the survey selection page.)

Mandatory Reporting for Purchases of Each Type of Service or Intellectual Property

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).					
				Transaction Code					
				Foreign affiliates (3)		Foreign parent group (4)		Unaffiliated foreign persons (5)	
				<i>See page 13 for more information about reporting relationships</i>					
B1000		1	2	3	4	5	6	7	
1.	002	1	2	3 \$	000	4 \$	000	5 \$	000
2.	003	1	2	3	000	4	000	5	000
3.	004	1	2	3	000	4	000	5	000
4.	005	1	2	3	000	4	000	5	000
5.	006	1	2	3	000	4	000	5	000
6.	007	1	2	3	000	4	000	5	000
7.	008	1	2	3	000	4	000	5	000
8.	009	1	2	3	000	4	000	5	000
9.	010	1	2	3	000	4	000	5	000
10.	011	1	2	3	000	4	000	5	000
11.	012	1	2	3	000	4	000	5	000
12.	013	1	2	3	000	4	000	5	000
13.	014	1	2	3	000	4	000	5	000
14.	015	1	2	3	000	4	000	5	000
15.	016	1	2	3	000	4	000	5	000
16.	017	1	2	3	000	4	000	5	000
17.	018	1	2	3	000	4	000	5	000
18.	019	1	2	3	000	4	000	5	000
19.	020	1	2	3	000	4	000	5	000
20.	021	1	2	3	000	4	000	5	000
21.	022	1	2	3	000	4	000	5	000
22.	023	1	2	3	000	4	000	5	000
23.	024	1	2	3	000	4	000	5	000
24.	025	1	2	3	000	4	000	5	000
25.	026	1	2	3	000	4	000	5	000
26.	027	1	2	3	000	4	000	5	000
27.	028	1	2	3	000	4	000	5	000
28.	029	1	2	3	000	4	000	5	000
29.	030	1	2	3	000	4	000	5	000
30.	031	1	2	3	000	4	000	5	000
31.	032	1	2	3	000	4	000	5	000
32.	033	1	2	3	000	4	000	5	000
33.	034	1	2	3	000	4	000	5	000
34. Total for all countries, this page	001	1	2	3	000	4	000	5	000

35. If you reported purchases of transaction code 42, other selected services n.i.e., specify the major type of service below:

035 0

SCHEDULE C – U.S. Reporter’s Sales of Construction Services To Foreign Persons

REPORTING INSTRUCTIONS – Schedule C

Complete **Schedule C** for sales of construction services (transaction code 13). Report according to the consolidated domestic U.S. Reporter’s affiliation with the purchaser. **ONLY** report transactions between the U.S. Reporter’s domestic operations and foreign persons.

DO NOT report transactions between foreign affiliates and foreign persons, or between the U.S. Reporter’s domestic operations and other U.S. persons. If you need to report additional country detail, please use the overflow sheet provided (page 42 of the survey) or download additional overflow sheets at www.bea.gov/be120. (eFile users – select “Add overflow” from the survey selection page.)

How to Report:

1. Enter the country of the purchaser in the first column on **Schedule C** (SALES TO – Specify country).
2. Enter the value of the transaction(s) **during the reporting period** in the set of columns that correspond to the purchaser’s relationship with the U.S. Reporter (see page 13 for more information about reporting relationships):

Report in columns	Relationship with consolidated domestic U.S. Reporter
3–5	Transactions between the U.S. Reporter and a foreign affiliate
6–8	Transactions between the U.S. Reporter and its foreign parent group
9–11	Transactions between the U.S. Reporter and unaffiliated foreign persons

Example:

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

Select “Australia” from the dropdown box in the first column of row 1. Enter “325” in Column 3. Enter “45” in Column 4, and “155” in Column 5. (See Specific Reporting Instructions below for more information).

IMPORTANT – Report amounts in thousands of U.S. dollars (omitting 000). Round amounts of less than \$500.00 to 0.

SALES TO (Specify country)		BEA USE ONLY		REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,334,891.00 as 1,335).																				
				Foreign affiliates			Foreign parent group			Unaffiliated foreign persons														
				See page 13 for more information about reporting relationships																				
Country		C1000	(1)	(2)	Gross operating revenues (3)	Goods exports (4)	Foreign expenses (5)	Gross operating revenues (6)	Goods exports (7)	Foreign expenses (8)	Gross operating revenues (9)	Goods exports (10)	Foreign expenses (11)											
1.	Australia	002	1	601	2	5	3	\$ 325	4	\$ 45	5	\$ 155	6	\$	7	\$	8	\$	9	\$	10	\$	11	\$
2.	Select Country	nn3	1		2		3		4		5		6		7		8		9		10		11	

Specific Reporting Instructions:

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

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

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

If you need to report additional country detail, please use the overflow sheet provided (page 42 of the survey) or download additional overflow sheets at www.bea.gov/be120. (eFile users – select “Add overflow” from the survey selection page.)

SCHEDULE C – U.S. Reporter’s Sales of Construction Services to Foreign Persons

Complete **Schedule C** for sales of construction services greater than \$500. If you need to report additional country detail, please use the overflow sheet provided (page 42 of the survey) or download additional overflow sheets at www.bea.gov/be120. (eFile users – select “Add overflow” from the survey selection page.)

Mandatory Reporting for Sales of Construction Services

SALES TO <i>(Specify country)</i>		BEA USE ONLY		REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,334,891.00 as 1,335).										
				Foreign affiliates			Foreign parent group				Unaffiliated foreign persons			
				<i>See page 13 for more information about reporting relationships</i>										
				Gross operating revenues	Goods exports	Foreign expenses	Gross operating revenues	Goods exports	Foreign expenses	Gross operating revenues	Goods exports	Foreign expenses	Gross operating revenues	Goods exports
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)				
Country	C1000	1	2	3	4	5	6	7	8	9	10	11		
				13	13	13	13	13	13	13	13	13		
1.	002	1	2	3	4	5	6	7	8	9	10	11		
2.	003	1	2	3	4	5	6	7	8	9	10	11		
3.	004	1	2	3	4	5	6	7	8	9	10	11		
4.	005	1	2	3	4	5	6	7	8	9	10	11		
5.	006	1	2	3	4	5	6	7	8	9	10	11		
6.	007	1	2	3	4	5	6	7	8	9	10	11		
7.	008	1	2	3	4	5	6	7	8	9	10	11		
8.	009	1	2	3	4	5	6	7	8	9	10	11		
9.	010	1	2	3	4	5	6	7	8	9	10	11		
10.	011	1	2	3	4	5	6	7	8	9	10	11		
11.	012	1	2	3	4	5	6	7	8	9	10	11		
12.	013	1	2	3	4	5	6	7	8	9	10	11		
13.	014	1	2	3	4	5	6	7	8	9	10	11		
14.	015	1	2	3	4	5	6	7	8	9	10	11		
15.	016	1	2	3	4	5	6	7	8	9	10	11		
16.	017	1	2	3	4	5	6	7	8	9	10	11		
17.	018	1	2	3	4	5	6	7	8	9	10	11		
18.	019	1	2	3	4	5	6	7	8	9	10	11		
19.	020	1	2	3	4	5	6	7	8	9	10	11		
20.	021	1	2	3	4	5	6	7	8	9	10	11		
21.	022	1	2	3	4	5	6	7	8	9	10	11		
22.	023	1	2	3	4	5	6	7	8	9	10	11		
23.	024	1	2	3	4	5	6	7	8	9	10	11		
24.	025	1	2	3	4	5	6	7	8	9	10	11		
25.	026	1	2	3	4	5	6	7	8	9	10	11		
26.	027	1	2	3	4	5	6	7	8	9	10	11		
27.	028	1	2	3	4	5	6	7	8	9	10	11		
28.	029	1	2	3	4	5	6	7	8	9	10	11		
29.	030	1	2	3	4	5	6	7	8	9	10	11		
30.	031	1	2	3	4	5	6	7	8	9	10	11		
31.	032	1	2	3	4	5	6	7	8	9	10	11		
32.	033	1	2	3	4	5	6	7	8	9	10	11		
33. Total for all countries, this page	001	1	2	3	4	5	6	7	8	9	10	11		

SCHEDULE D – Percentage of Sales of Services to Foreign Persons Provided Remotely Via Computer Networks




REPORTING INSTRUCTIONS- Schedule D

If you reported sales of any of the services listed in the table at the bottom of this page on Schedule A, please provide an estimate of the percentage of those services that were provided remotely by the U.S. Reporter’s domestic offices to the purchaser located abroad in an electronic format using computer networks. See the list below for the types of provision methods to include and exclude. The percentage reported should reflect all interactions with the customer, not just the delivery of the final product. The information provided in this section may be estimated based on recall or a general understanding of the U.S. Reporter’s business operations.








What to Report

Include services provided via...

-  The internet, including via a website, a digital platform, an application, or other method designed for the purpose of providing the service
-  The internet via mobile or other connected device
-  An extranet (a controlled private electronic network)

Exclude services provided via...

-  In-person meetings
-  Manually typed email
-  Telephone
-  Remote video conference
-  Fax

U.S. Reporter’s Sales of Services Covered on Schedule D

Transaction code	Transaction type	Transaction code	Transaction type
9	Accounting, auditing, and bookkeeping services	21.2	Public opinion and polling services
10	Advertising services	21.3	Other management, consulting, and public relations services
12.3	Other computer services	24	Operational leasing
14.1	News agency services	25	Trade-related services
15	Education services	29.1	Provision of customized and non-customized R&D services
16.1	Architectural services	29.2	Other research and development services
16.2	Engineering services	32	Health services
16.3	Surveying, cartography, certification, and technical inspection services	34	Audio-visual and production services
19.2	Installation, alteration, and training services	36	Disbursements for sales promotion and representation
20	Legal services	37	Photographic services (including satellite photography services)
21.1	Market research services		

SCHEDULE D – Percentage of Sales of Services to Foreign Persons Provided Remotely Via Computer Networks

If you reported sales of any of the services listed in the table below on **Schedule A**, please provide an estimate of the percentage of those services that were performed remotely from the U.S. Reporter’s domestic offices and provided to the purchaser located abroad via a computer network (via the Internet, mobile device, extranet, or other comparable online system). Exclude services provided via in-person meetings, manually typed email, remote video conference, telephone, or fax. The percentage should reflect all interactions with the customer, not just the delivery of the final product. The information provided in this section may be estimated based on recall or a general understanding of the U.S. Reporter’s business operations. A video tutorial on reporting services provided remotely can be found at www.bea.gov/be120.


Percentage of Services Provided Remotely by the U.S. Reporter’s Domestic Offices to Foreign Persons via Computer Networks

Exclude the portion of the sales of each service type charged for services performed on-site in the country of the purchaser, or services performed for a foreign customer temporarily located in the United States.

Transaction code	Transaction type	Did you report this service on Schedule A ? (Check yes or no)	For each “Yes” response, provide an approximate percentage.	Transaction code	Transaction type	Did you report this service on Schedule A ? (Check yes or no)	For each “Yes” response, provide an approximate percentage
9	Accounting, auditing, and bookkeeping services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	21.2	Public opinion and polling services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
10	Advertising services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	21.3	Other management, consulting, and public relations services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
12.3	Other computer services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	24	Operational leasing	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
14.1	News agency services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	25	Trade-related services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
15	Education services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	29.1	Provision of customized and non-customized R&D services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
16.1	Architectural services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	29.2	Other research and development services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
16.2	Engineering services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	32	Health services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
16.3	Surveying, cartography, certification, and technical inspection services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	34	Audio-visual and production services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
19.2	Installation, alteration, and training services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	36	Disbursements for sales promotion and representation	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
20	Legal services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	37	Photographic services (including satellite photography services)	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
21.1	Market research services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%				

17 For the percentages indicated above, was the information primarily provided based on accounting records, or recall/general knowledge of the U.S. Reporter’s operations?

- Accounting records
- Recall/general knowledge of operations

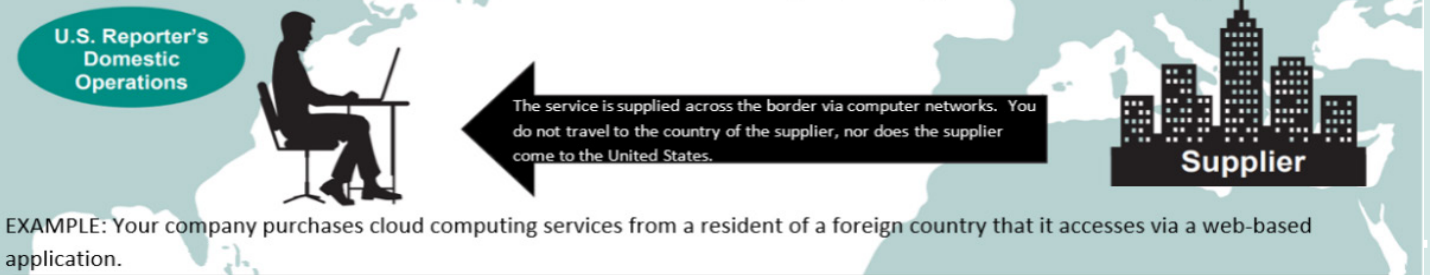
 **Continue to the next page**

SCHEDULE E – Percentage of Purchases of Services from Foreign Persons Performed Remotely Via Computer Networks




REPORTING INSTRUCTIONS- Schedule E

If you reported purchases of any of the services listed in the table at the bottom of this page on **Schedule B**, please provide an estimate of the percentage of those services that were provided remotely by the seller's foreign offices for your U.S. domestic operations in an electronic format using computer networks. See the list below for the types of provision methods to include and exclude. The percentage reported should reflect all interactions with the seller, not just the delivery of the final product. The information provided in this section may be estimated based on recall or a general understanding of the U.S. Reporter's business operations. A video tutorial on reporting services provided remotely can be found at www.bea.gov/be120.

U.S. Reporter's Purchases of Services Provided Remotely by Foreign Persons via Computer Networks



What to Report

- Include services provided via...**
-  The internet, including via a website, a digital platform, an application, or other method designed for the purpose of providing the service
 -  The internet via mobile or other connected device
 -  An extranet (a controlled private electronic network)

- Exclude services provided via...**
-  In-person meetings
 -  Manually typed email
 -  Telephone
 -  Remote video conference
 -  Fax

U.S. Reporter's Purchases of Services Covered on Schedule E

Transaction code	Transaction type	Transaction code	Transaction type
9	Accounting, auditing, and bookkeeping services	21.2	Public opinion and polling services
10	Advertising services	21.3	Other management, consulting, and public relations services
12.3	Other computer services	24	Operational leasing
14.1	News agency services	25	Trade-related services
15	Education services	29.1	Provision of customized and non-customized R&D services
16.1	Architectural services	29.2	Other research and development services
16.2	Engineering services	32	Health services
16.3	Surveying, cartography, certification, and technical inspection services	34	Audio-visual and production services
19.2	Installation, alteration, and training services	36	Disbursements for sales promotion and representation
20	Legal services	37	Photographic services (including satellite photography services)
21.1	Market research services		

SCHEDULE E – Percentage of Purchases of Services from Foreign Persons Performed Remotely Via Computer Networks

If you reported purchases of any of the services listed in the table below on **Schedule B**, please provide an estimate of the percentage of those services that were performed remotely for the U.S. Reporter’s domestic offices and provided by the purchaser located abroad via a computer network (via the Internet, mobile device, extranet, or other comparable online system). Exclude services provided via in-person meetings, manually typed email, telephone, remote video conference, or fax. The percentage should reflect all interactions with the U.S. Reporter, not just the delivery of the final product. The information provided in this section may be estimated based on recall or a general understanding of the U.S. Reporter’s business operations. A video tutorial on reporting services provided remotely can be found at www.bea.gov/be120.

Percentage of Services Provided Remotely by Foreign Persons for the U.S. Reporter via Computer Networks

Transaction code	Transaction type	Did you report this service on Schedule B ? (Check yes or no)	For each “Yes” response, provide an approximate percentage.	Transaction code	Transaction type	Did you report this service on Schedule B ? (Check yes or no)	For each “Yes” response, provide an approximate percentage
9	Accounting, auditing, and bookkeeping services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	21.2	Public opinion and polling services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
10	Advertising services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	21.3	Other management, consulting, and public relations services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
12.3	Other computer services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	24	Operational leasing	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
14.1	News agency services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	25	Trade-related services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
15	Education services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	29.1	Provision of customized and non-customized R&D services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
16.1	Architectural services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	29.2	Other research and development services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
16.2	Engineering services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	32	Health services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
16.3	Surveying, cartography, certification, and technical inspection services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	34	Audio-visual and production services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
19.2	Installation, alteration, and training services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	36	Disbursements for sales promotion and representation	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
20	Legal services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%	37	Photographic services (including satellite photography services)	<input type="checkbox"/> Yes <input type="checkbox"/> No	%
21.1	Market research services	<input type="checkbox"/> Yes <input type="checkbox"/> No	%				

18 For the percentages indicated above, was the information primarily provided based on accounting records, or recall/general knowledge of the U.S. Reporter’s operations?

- Accounting records
- Recall/general knowledge of operations

GENERAL INSTRUCTIONS

Public reporting burden for this BE-120 report is estimated to average 24 hours for respondents that report data by transaction type, country, and affiliation; 4 hours for respondents that report data by transaction type only; and, 1 hour for filing an exemption claim.. 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 0608-0067, Washington, DC 20503.

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

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

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

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

I. WHO IS TO REPORT AND GENERAL COVERAGE

A. Who must report – The publication in the Federal Register of the final rule implementing this survey for all fiscal reporting years ending in “2” and “7” is considered legal notice to U.S. persons of their obligation to report. Therefore, a response is required from persons subject to the reporting requirements of the survey, whether or not they are contacted by BEA.

1. Mandatory and voluntary reporting

a. Mandatory reporting

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

- (1) had combined sales to foreign persons in the intellectual property or services transactions listed in Part IV. of these General Instructions that exceeded \$2,000,000 in the U.S. person’s 2022 fiscal year,
- (2) had combined purchases from foreign persons in the intellectual property or services transactions listed in Part IV. of these General Instructions that exceeded \$1,000,000 in the U.S. person’s 2022 fiscal year.

The \$2,000,000 (sales) and \$1,000,000 (purchases) thresholds for mandatory reporting are based on

covered transactions with foreign persons by all parts of the consolidated domestic U.S. Reporter. Because these thresholds apply separately to sales and purchases, the mandatory reporting requirements may apply to sales only, to purchases only, or to both.

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

Provide responses to all questions as they pertain to the consolidated domestic U.S. Reporter’s 2022 fiscal year. In the “Determination of Reporting Status” section, in **Tables 1 and 2**, indicate whether the U.S. Reporter had any transactions with foreign persons during the 2022 fiscal year. Indicate sales in column 3, and indicate purchases in column 4.

If, the U.S. Reporter’s combined total sales to, or purchases from, foreign persons exceeded \$2,000,000 in sales AND/OR \$1,000,000 in purchases in the 2022 fiscal year, then the U.S. Reporter **MUST** provide additional country/affiliation detail on Schedules A through E as indicated in questions 6 and 7 on page 8.

Enter the total transaction amounts, applicable to a particular schedule, in the appropriate column(s) on line 34 of the Schedule A and B, and line 33 of the Schedule C. Distribute amounts to the foreign country(ies) involved in the transaction(s) on lines above the total line on each applicable schedule. Use additional copies of the schedules, or the available overflow sheets, to report additional countries and transaction types as necessary.

b. Voluntary reporting

If, in the 2022 fiscal year, combined sales were \$2 million or less, on an accrual basis, then the U.S. Reporter may report sales at a country and affiliation level of detail on the applicable mandatory schedule(s). If, in the 2022 fiscal year, combined purchases were \$1 million or less, on an accrual basis, then the U.S. Reporter may report purchases at a country and affiliation level of detail on the applicable mandatory schedule(s). Provision of this additional detail is voluntary. The estimates may be judgmental, that is, based on recall, without conducting a detailed records search.

c. Exemption – Any U.S. person that receives the BE-120 survey form from BEA, but is not subject to the reporting requirements, must file an exemption claim by completing pages 1–8 of the survey and returning it to BEA by July 31, 2023.

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

Consolidating unincorporated enterprises

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

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

a. General partnerships

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

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

Managing partners – If one general partner is designated as the managing partner, responsible for the day-to-day operations of the partnership, this does not necessarily transfer control of the

GENERAL INSTRUCTIONS – Continued

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. BE-120 definition of transactions – Transactions covered by this survey consist of (i) sales and purchases related to certain intellectual property rights (see **Table 1** on page 6 for a list of intellectual property-related transactions covered by this survey and Part IV. of the General Instructions on pages 27-29 for definitions) and (ii) sales and purchases of selected services (see **Table 2** on page 7 for a list of services covered by this survey and Part IV. of the General Instructions on pages 29-34 for definitions).

Types of transactions excluded from the scope of this survey:

1. Sales and purchases of goods. Trade in goods involves products that have a physical form, and includes payments or receipts for electricity. Limited exceptions for the sale and purchase of goods apply to sales of merchanting and construction services. See pages 12 and 18 for more information.
2. Sales and purchases of financial instruments, including stocks, bonds, financial derivatives, loans, mutual fund shares, and negotiable CDs. (However, securities brokerage is a service, and purchases of such are reportable under transaction code 17.)
3. Income on financial instruments (interest, dividends, capital gain distributions, etc.).
4. Compensation paid to, or received by, employees.
5. Penalties and fines and gifts or grants in the form of goods and cash (sometimes called "transfers").
6. Transport and travel-related services (including hotel accommodation, restaurant meals, and other expenditures while on travel).

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

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

D. Clarification of coverage and special situations

1. **Reporting period** – Form BE-120 covers the U.S. Reporter's 2022 fiscal year.
2. **Date of recording transactions** – Transactions are to be reported on an accrual basis, with the exception of telecommunications services, which should be reported on a settlement basis.
3. **Withholding taxes** – Data should be reported gross (before deduction) of U.S. and foreign withholding taxes.
4. **Services covered regardless of where performed** – Sales to or purchases from foreign persons for services should be reported regardless of whether the services were performed in the United States or abroad. Transactions should be reported based on the resident country of the primary beneficiary (purchaser) and primary provider (seller) of the service(s) performed.
5. **Services or intellectual property bundled with goods or with other services and not separately valued** – When a sale or purchase is for both goods and services or intellectual property, or of several services or intellectual property, that cannot be unbundled (i.e., the goods and/or services/intellectual property are not separately valued), it should be classified based on whichever accounts for a majority of the value or on the basis of the reporter's customary practice.
6. **Accounting for purchases** – Purchases of services or intellectual property should be included without regard to whether they are charged as an expense on the income statement, capitalized, or charged to inventories.
7. **Projects with U.S. Government nonmilitary agencies** – Report information on services that are provided abroad for U.S. Government nonmilitary agencies, such as the United States Department of State, or that are part of an aid or technical cooperation program of the Government with foreign persons. However, do not report services provided to the U.S. Department of Defense or any of its agencies, such as the Army Corps of Engineers. Report funds received from the U.S. Government on Schedule A as sales to the country where the services are provided, and report any foreign expenses related to those services as purchases on Schedule B.
8. **International organizations** – Report transactions with international organizations, which, according to balance of payments conventions, are considered foreign persons even if they are headquartered in the United States. Enter "International Organization" as the name of the country of the foreign party to the transaction.
9. **Reciprocal exchanges** – Include the value of reciprocal exchanges, i.e., transactions involving barter. On Schedule A, value your sales to the foreign transactor in the reciprocal exchange at market rates, not at the actual cost of performing the services. On Schedule B, value your purchases from the foreign participant at the same amount as the sale reported on Schedule A.

GENERAL INSTRUCTIONS – Continued

II. DEFINITIONS

A. United States, when used in a geographic sense, means the 50 states, the District of Columbia, the Commonwealth of Puerto Rico, and all territories and possessions of the United States.
NOTE: The U.S. Virgin Islands and Guam are territories of the United States.

B. Foreign, when used in a geographic sense, means that which is situated outside the United States or which belongs to or is characteristic of a country other than the United States.

C. U.S. Reporter is the U.S. person filing a report in this survey.

D. Consolidated domestic U.S. Reporter means the fully consolidated U.S. domestic enterprise consisting of (i) the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and, proceeding down each ownership chain from that U.S. corporation, 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.

E. Person means any individual, branch, partnership, associated group, association, estate, trust, corporation, or other organization (whether or not organized under the laws of any State), and any government (including a foreign government, the United States Government, a State or local government, and any agency, corporation, financial institution, or other entity or instrumentality thereof, including a government sponsored agency).

- 1. 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.

F. Business enterprise means any organization, association, branch, or venture which exists for profit making purposes or to otherwise secure economic advantage, and any ownership of any real estate. (A business enterprise is a “person” within the definition in paragraph E above.)

G. Financial services provider – Except for Monetary Authorities (e.g., Central Banks) the definition of financial services providers used for this survey is identical in coverage to Sector 52 – Finance and Insurance, and holding companies from Sector 55 of the North American Industry Classification System United States, 2022. Go to www.bea.gov/naics2022 for more information on NAICS classifications.

H. Direct investment means the ownership or control, directly or indirectly, by one person of 10 percent or more of the voting securities of an incorporated business enterprise or an equivalent interest in an unincorporated business enterprise.

I. Parent means a person of one country who, directly or indirectly, owns or controls 10 percent or more of the voting stock of an incorporated business enterprise, or an equivalent ownership interest in an unincorporated business enterprise which is located outside that country.

- 1. U.S. parent** means the U.S. person that has direct investment in a foreign business enterprise.
- 2. Foreign parent** means the foreign person, or the first person outside the United States in a foreign chain of ownership, which has direct investment in a U.S. business enterprise, including a branch.

J. Foreign Parent Group means:

- (i) the foreign parent, 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.

K. Affiliate means a business enterprise located in one country that is directly or indirectly owned or controlled by a person of another country to the extent of 10 percent or more of its voting stock for an incorporated business or an equivalent interest for an unincorporated business, including a branch.

- 1. Foreign affiliate** means an affiliate located outside the United States in which a U.S. person has direct investment.
- 2. U.S. affiliate** means an affiliate located in the United States in which a foreign person has direct investment.

L. Foreign affiliate of a foreign parent means, with reference to a given U.S. affiliate, any member of the foreign parent group owning the U.S. affiliate that is not a foreign parent of the U.S. affiliate.

M. 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 K above.

N. Country means, for purposes of this survey, the country of location of the foreign person with whom a transaction has occurred.

III. OTHER INSTRUCTIONS

A. Distinguishing between unaffiliated and affiliated transactions

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

Examples of affiliated transactions are:

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

Examples of unaffiliated transactions are:

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

Examples of transactions that are not reportable are:

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

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

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

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

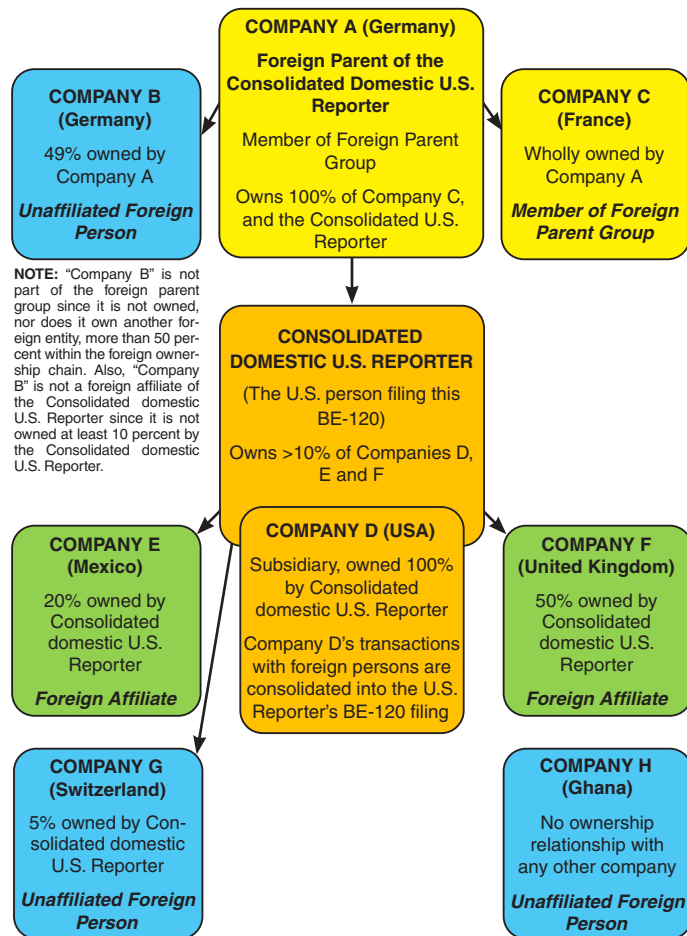
Foreign Parent Group means all of the following:

- (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 that, proceeding down the ownership chain(s) of each of these members, is owned more than 50 percent by the entity above it.

GENERAL INSTRUCTIONS – Continued

Unaffiliated foreign persons – An unaffiliated foreign person is an entity domiciled abroad that is not owned, or owned less than ten percent, directly or indirectly, by the U.S. Reporter or the U.S. Reporter's foreign parent.

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



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

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

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

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

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

An unincorporated foreign activity or operation generally

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

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

E. Determining who must report a transaction when an intermediary is involved At times, transactions between a U.S. person and a foreign person may be arranged by, billed through, or otherwise facilitated by, an intermediary. The intermediary may be U.S. or foreign, and may be affiliated or unaffiliated with the U.S. or the foreign person.

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

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

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

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

IV. TRANSACTION TYPES COVERED

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

A. Transactions in Intellectual Property

Report sales on Schedule A and purchases on Schedule B.

Rights related to patents, processes, and trade secrets

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

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

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

GENERAL INSTRUCTIONS – Continued

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

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

Rights related to books, music, etc.

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

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

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

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

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

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

Rights related to trademarks

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

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

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

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

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

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

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

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

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

Rights to broadcast and record live performances and events

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

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

Rights related to general use computer software

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

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

GENERAL INSTRUCTIONS – Continued

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

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

Franchise fees

7.1 Fees associated with business format franchising – Fees received and paid by the U.S. Reporter under business format franchising agreements with foreign persons. Business format franchising is characterized by an ongoing business relationship between franchisor and franchisee that includes not only the product, service, and trademark, but the entire business format itself. This may include a marketing strategy and plan, operating manuals and standards, quality control, and continuing two-way communications.

Excludes sales and purchases related to the use of trademarks (reportable under transaction code 3.1), except where such trademarks are part of a business format franchise, even if the fees are nominally considered to be “franchising” fees.

Sales and purchases should be reported net of advertising allowances and other deductions retained by franchisees from gross franchise fees. Includes sales and purchases of one-time “up front” charges to new franchisees as well as ongoing fees based upon sales or other measures.

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

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

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

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

NOTE- Transactions previously reported under codes 8.1-8.3, Other intellectual property, should now be reported under transaction code 29.1, the provision of customized and non-customized R&D services; transaction code 29.2, other R&D services, including testing; or transaction code 42, other selected services, to the best of the reporter's ability. For assistance in determining the correct classification, call (301) 278-9303, or send an email to be-120help@bea.gov.

B. Transactions in Selected Services

Report sales on Schedule A (except transaction code 13, which is reportable on Schedule C) and purchases on Schedule B.

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

Excludes data processing and tabulation services (reportable under transaction code 12.2).

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

10 Advertising services – Preparation of advertising and placement of such advertising in media, including charges for media space and time. Includes advertising banners on web pages. An advertising agency selling such services should report gross billings to unaffiliated foreigners. Sales by media companies (e.g., broadcasters, publishers, etc.) that are arranged through U.S. advertising agencies are presumed to be reflected in billings of the advertising agencies; thus, in order to avoid duplication, report only direct transactions with foreign clients.

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

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

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

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

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

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

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

12.1 Computer software, including end-user licenses and customization services – Includes customized software (however delivered) and related licenses to use; the development, production, supply, and documentation of customized software, including operating systems, made to order for specific users; licenses to use non-customized software provided on a storage device with a periodic license fee; sales or purchases of originals and ownership

GENERAL INSTRUCTIONS – Continued

rights for software systems and applications, downloaded or otherwise electronically delivered; includes non-customized (mass-produced) software downloaded or otherwise electronically delivered, whether with a periodic license or a single payment. Software includes general business productivity software, computer game software, and other applications.

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

Includes subscriptions and fees related to an electronic platform's sales of software if the platform obtains a license to distribute the software prior to the consumer ordering the product.

Excludes fees related to an electronic platform's sales of software if the platform does not obtain a license to distribute prior to the consumer ordering the product. These fees should be reported under transaction code 12.2.

Excludes non-customized (prepackaged) computer software on physical media for perpetual use shipped to or from the United States and reported on import or export declarations filed with the U.S. CBP. Also excludes computer training courses not designed for a specific user (reportable under education services), charges for licenses to reproduce or distribute software (reportable under rights to reproduce and/or distribute general use computer software), and leasing of computers with an operator (reportable under operational leasing).

12.2 Cloud computing and data storage services – Includes providing infrastructure for hosting, including specialized hosting activities (Web hosting, streaming, application hosting, cloud services, collaborative “wiki” documents, and digital media services); application services; or time-share mainframe facilities services. Includes complete data processing services and specialized reports from data supplied by clients, automated data processing, data entry, and optical scanning.

Includes fees related to an electronic platform's sales of software if the platform does not obtain a license to distribute prior to the consumer ordering the product. Excludes subscriptions and fees related to an electronic platform's sales of software if the platform obtains a license to distribute the software prior to the consumer ordering it, which should be reported under transaction code 12.1.

12.3 Other computer services – Includes hardware and software consultancy and implementation services, including the management of subcontracted computer services; hardware and software installation, including installation of mainframes and central computing units; maintenance and repairs of computers and peripheral equipment; computer facilities management; data recovery services; analysis, design, and programming of systems ready to use (including web page development and design), and technical consultancy related to software; systems maintenance and other support services, including training provided as part of consultancy.

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

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

projects.

14.1 News agency services – Includes the provision of news, photographs, and feature articles to the media. Excludes production costs related to news broadcasters, see transaction code 42.

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

14.2 Other information services – Includes database services, such as database conception and the dissemination of data and databases (including directories and mailing lists), both online and through magnetic, optical, or printed media and web search portals (encompassing search engine services that find Internet addresses for clients who input keyword queries). Also included are: direct non-bulk subscriptions to newspapers and periodicals, whether by mail, electronic transmission, or other means; other online content provision services; and library and archive services. (Bulk newspapers and periodicals are included under general merchandise, and are not reportable on this survey.)

15 Education services – Includes services relating to all levels of remote education, whether delivered through correspondence courses, via television, satellite, or the Internet, as well as by teachers and instructors who supply services directly in host economies. Also includes subscriptions and fees for platforms that host massive open courses (MOOCs) and other online learning content on behalf of educational institutions, other organizations, and independent instructors.

Transactions are only reportable if the service providers are not employees of the entity from whom they are paid. Includes training provided via USAID contracts. Report amounts received from USAID as sales to unaffiliated foreign persons, and any foreign expenses associated with such contracts as payments to unaffiliated foreign persons.

Excludes tuition and fees charged to U.S. and foreign persons by educational institutions when the students travel to the institution for study (e.g. study abroad and foreign exchange students), even if they attend courses remotely from within the country of institution.

Excludes training provided by a manufacturer in connection with the sale of a good (reportable under transaction code 19.2).

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

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

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

16.2 Engineering services – Includes the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. Services of this type involve the provision of designs, plans, and studies related to engineering projects. Includes civil engineering services, industrial engineering services, and water resource engineering. Excludes those engineering services performed in conjunction with construction and mining services projects (reportable under transaction codes 13 and 23, respectively). Includes services purchased in connection with proposed projects (e.g., feasibility studies) as well as projects that are actually being carried out.

Excludes computer systems engineering (reportable under transaction code 12.3). Includes, however, services performed with the assistance of computers, such as computer-assisted design work.

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

GENERAL INSTRUCTIONS – Continued

16.3 Surveying, cartography, certification, testing, and technical inspection services

– Includes surveying; cartography; product testing and certification; and geological analysis, testing, and inspection services. Includes routine testing such as analysis of the chemical and biological properties of materials such as air, water, waste (municipal and industrial), fuels, metal, soil, minerals, food, and chemicals.

Excludes testing and other product/process development activities that will likely give rise to patents, which should be reported under transaction code 29.2. Excludes geological surveying services (reportable under transaction code 23).

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

17 Financial services (Schedule B only)

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

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

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

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

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

19.1 Maintenance services

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

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

Revenues and Expenses. Copies of these forms can be found at www.bea.gov/ssb.

Excludes computer maintenance (reportable under transaction code 12.3), and services related to the maintenance and repair of telecommunications equipment and ground station services (reportable under transaction code 30).

19.2 Installation, alteration, and training services

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

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

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

20 Legal services

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

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

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

21.1 Market research services

– Includes market research and telemarketing.

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

21.2 Public opinion polling services

– Includes public opinion polling on various issues.

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

21.3 Other management, consulting, and public relations services (including allocated expenses)

– Includes management services, consulting services, public relations services, and amounts received by a parent company from its affiliates for general overhead and stewardship.

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

Excludes financial management services provided by, or for, financial services providers. Financial services companies should only report these services on the BE-185, Quarterly Survey of Financial Services Transactions Between U.S. Financial Services Providers and Foreign Persons. Payments for financial services by non-financial services companies should be reported under transaction code 17.

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

GENERAL INSTRUCTIONS – Continued

- 22 Merchating services (net receipts, Schedule A only) –** Sales of merchating services are equal to the difference between your cost and the resale price of goods (such as crude oil, grain, and other commodities) that are both purchased and resold abroad; that is, the goods are neither imported to, nor exported from, the United States and they do not undergo significant processing during the time between when they are purchased and resold. Without regard to whether you initially purchased the goods from an affiliated or unaffiliated foreign person, report data for those transactions according to the company's relationship with the foreign entity (foreign affiliate, foreign parent group, or unaffiliated foreign person) to which the goods were resold. Only the "Total, all countries this page" (line 34 of Schedule A) is required to be reported for this service. Any data that are voluntarily reported by individual foreign country should be reported according to the individual foreign countries to which the goods were resold (and not the foreign countries from which the goods were purchased).
- 23 Mining services –** Includes drilling wells for oil or gas field operations; exploration, including prospecting and taking ore samples; grading and building foundations at well locations; well surveying; and making geological observations. Includes services purchased in connection with proposed projects (e.g. feasibility studies) as well as projects that are actually being carried out.
- 24 Operational leasing –** Rentals for computer and data processing equipment; transportation equipment (such as ships, aircraft, railway cars, containers, rigs automotive fleets, etc.) without crew or operators (if crew or operators are provided, the fee is considered to be for transportation services, which may be reportable on BEA forms BE-9, BE-30, or BE-37. Go to www.bea.gov/ssb to determine which forms cover your particular transportation services); and rentals of other machinery and equipment. Include fees from rentals of furniture, coin-operated machines, construction equipment (without operators), and electronic equipment.
- Excludes rentals under leases that have been capitalized (capital leases) and rentals of any items other than machinery and equipment. For example, excludes rentals of office buildings and other real estate, film rentals, and employee leasing.
- If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.
- 25 Trade-related services, other than merchating services –** Auction services (including online), transactions fees for business to business (B2B), business to consumer (B2C), and consumer to consumer (C2C) exchanges conducted over the Internet (including on platforms), as well as commissions or "finders' fees" to independent sales agents. Includes fees received or paid for services that connect consumers and independent service providers or merchants using web-based platforms if these fees are received from or paid to foreign persons. Include the value of the fees and commissions only, and not the value of the goods or services transacted. Excludes transactions that are between a foreign affiliate of the U.S. Reporter and foreign clients, which are considered foreign-to-foreign and, therefore, outside the scope of this survey. Excludes transactions between the U.S. Reporter and other U.S. persons, which are considered domestic transactions, and, therefore, outside the scope of this survey.
- If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.
- 26 Artistic-related services –** Includes fees to performers (such as actors, dancers, musicians, etc.), athletes, directors, and producers involved with live events such as concerts, theatrical and musical productions, sporting events, and similar events. To be reported by (a) U.S. management companies, booking agents, promoters, and presenters who received funds from or paid funds to foreign persons for performances and events, and (b) U.S. performers who received funds directly from a foreign person rather than through a U.S. management company or similar entity. As used here, "performers" means entertainers, sports teams, orchestras, dance companies, lecturers, and similar persons or performing groups such as artists, sculptors, authors, models, etc. Includes fees related to the production of live performances and events.
- Excludes fees paid to employees of the entity making payments, such as foreign athletes who play for U.S. resident sports teams. Excludes production costs related to radio and television programs and motion pictures (reportable under transaction code 34).
- Note for transaction codes 27 and 28:** When you report either transaction codes 27 or 28, also report the other transaction code on a separate Schedule B. If there are transactions for one of these but not for the other, enter "NA" on line 35 of the Schedule with no transactions.
- 27 Primary insurance premiums (Schedule B only) –** Premiums (net of cancellations) paid to foreign insurance carriers. A U.S. Reporter that is an insurance company should not report direct transactions with a foreign insurance company. If the U.S. Reporter is an insurance company, report such transactions on the BE-45, Quarterly Survey of Insurance Transactions by U.S. Insurance Companies with Foreign Persons. A copy of this survey can be found at www.bea.gov/ssb. However, a U.S. Reporter that is not an insurance company that purchased insurance from an affiliated foreign insurance company (for example, a captive insurance affiliate) should report those purchases here.
- 28 Losses recovered on primary insurance (Schedule B only) –** Losses recovered on insurance purchased from foreign insurance carriers. A U.S. Reporter that is an insurance company should not report losses recovered from a foreign insurance company. However, a U.S. Reporter that is not an insurance company that purchased insurance from an affiliated foreign insurance company (for example, a captive insurance affiliate) should report losses recovered here.
- 29.1 Provision of customized and non-customized research and development services –** Includes work aimed at discovering new knowledge or developing new or significantly improved goods and services. Covers the provision of research and development services that are made-to-order (customized) and development of non-customized research and development services, excluding sales of proprietary rights, and sales related to licenses to reproduce or use. Includes basic and applied scientific research and fees for the conduct of experiments or performances of research and development activities aboard spacecraft. Excludes medical and dental laboratory services (reportable under transaction code 32).
- If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.
- 29.2 Other research and development services –** Includes testing and other product/process development activities that will likely give rise to patents and are not reportable elsewhere. Excludes routine testing such as analysis of the chemical and biological properties of materials such as air, water, waste (municipal and industrial), fuels, metal, soil, minerals, food, and chemicals, which should be reported under reported under transaction code 16.3.
- If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.
- 30 Telecommunications services –** Telecommunications services encompass the broadcast or transmission of sound, images, data, or other information by telephone, radio, and television cable transmission, radio and television satellite, e-mail, facsimile, and so forth, including business network services, teleconferencing, and support services. They do not include the value of the information transported. Includes mobile telecommunications services, Internet backbone services, and online access services, including provision of access to the Internet.
- Excludes installation services for telephone network equipment (reportable under transaction code 13) and database services (reportable under transaction code 14.2).

GENERAL INSTRUCTIONS – Continued

Excludes subscription fees for cable or satellite television programming (reportable under transaction code 4.1).

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

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

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

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

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

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

- 32 Health services** – Includes general and specialized human health services provided by hospitals, doctors, nurses, etc., as well as laboratory, diagnostic, and similar services, whether provided remotely or on-site in the host economy. Includes diagnostic-imaging services, as well as pharmaceutical, radiology, and rehabilitation services. Transactions are included only if the service providers are not employees of the entity from whom they are paid.

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

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

- 33 Heritage and recreational services** – Includes amounts received or paid for services associated with museums and other cultural, recreational, and gambling activities, except those acquired by persons traveling outside their country of residence.

Gambling includes service charges receivable or payable to the unit organizing the lottery or gambling. Includes online

gambling. The amounts paid for gambling, including lottery tickets and placed in bets, consist of two elements: a service charge receivable by the unit organizing the lottery or gambling (this charge may also have to cover taxes on gambling); and a transfer to cover the amounts payable to the winners and, in some cases, amounts payable to charities. The value of the lottery and other gambling and betting services supplied by or to non-residents is estimated as the amount wagered by non-residents multiplied by the overall ratio of services to the total amount wagered for that gambling operator or type of gambling. This method for separately identifying the service component is similar to the method used for insurance services.

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

Excludes production costs related to performing arts and other live events (reportable under transaction code 26).

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

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

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

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

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

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

Excludes the provision of news photographs, which are reportable under transaction code 14.1.

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

If you are reporting sales or purchases of this service, you are also required to complete Schedules D and/or E.

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

- 39 Trade exhibition and sales convention services** – Includes the organization of economic events (trade shows or exhibitions at regular or irregular intervals); organization of scientific or cultural meetings and congresses; and supply and setting up of exhibition equipment associated with the organization of trade exhibitions.

GENERAL INSTRUCTIONS – Continued

- 40 Agricultural services** – Soil preparation services, crop services, veterinary and other animal services, farm labor and management services, and landscape and horticultural services.
- 41 Waste treatment and depollution services** – Treatment of radioactive and other waste, stripping of contaminated soil, cleaning up of pollution including spills, restoration of mining sites, and decontamination and sanitation services. Includes all other services that relate to the cleaning or restoring of the environment.
- 42 Other selected services n.i.e. (not included elsewhere)** – When reporting data under this transaction code, also identify the specific type of transaction from the list below accounting for the largest share of the reported total on line 35 of Schedule A or B.
- Note for miscellaneous disbursements:** Where a set of related expenditures was made in several countries, but your recordkeeping does not permit a precise allocation of expenses among individual countries, estimates are acceptable. If no basis for such estimates exists, then you may record the expenditures against the country in which the activities were centered or headquartered. For example, a news correspondent may conduct news-gathering activities in several countries. Although it would be preferable to report news-gathering expenses in each of the several countries, all of the expenses may, if necessary, be recorded against the country where the foreign news bureau is headquartered, or where the correspondent had the largest outlays.

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

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

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

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

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

Employment agencies and temporary help supply services – help and personnel to perform services on a contract or fee basis. Where workers are carried on the payroll of the agency, includes amounts received or paid for the compensation of workers as well as agency fees. Includes subscriptions and fees for job search, employment, and recruitment websites and freelancing platforms.

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

Excludes freight, postal, and courier services. Such transactions should be reported the BE-30, Quarterly Survey of Ocean Freight Revenues and Foreign Expenses of United States Carriers, or the BE-37, Quarterly Survey of U.S. Airline Operators' Foreign Revenues and Expenses. Copies of these forms can be downloaded from www.bea.gov/ssb.

Other services n.i.e. (not included elsewhere) – Report transactions in the following types of services: language translation services, salvage services, security services, collection services, and transcription services. Also include services not elsewhere classified, except those that are outside the scope of this survey. See I.B. for a definition of services covered by the BE-120 survey that – when considered in connection with service categories 9 through 41 above – also helps to describe what transactions are reportable in this category.

V. REPORTING PROCEDURES

- A. Due date** – A completed BE-120 is due July 31, 2023.
- B. Extensions** – 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) 278-9507 or e-mail the request to be-120extension@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-120help@bea.gov. Copies of BEA survey forms are available on BEA's web site: www.bea.gov/be120.
- 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. In addition, retain a copy of the report in your files to facilitate resolution of problems; these copies should be retained by the U.S. Reporter for a period of not less than three years beyond the original due date.

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

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

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

Send reports by direct private express delivery to:

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

Fax reports to: (301) 278-9507

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

Company Name

BE-120 Identification Number

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

Overflow Page# of

Country	BEA USE ONLY	REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,555,555.00 as 1,556)																		
		Transaction Code																		
		Foreign affiliates (3)			Foreign parent group (4)			Unaffiliated foreign persons (5)												
	(1)	(2)	See page 13 for more information about reporting relationships																	
00. BEA USE ONLY	000	1	2	3	4	5														
01. Country total for this page (sum of 02-25)	001	1	2	3	4	5														
02.	002	1	2	3	4	5														
03.	003	1	2	3	4	5														
04.	004	1	2	3	4	5														
05.	005	1	2	3	4	5														
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24.	024	1	2	3	4	5														
25.	025	1	2	3	4	5														

26. If you reported sales of transaction code 42, other selected services n.i.e., you are **required** to specify the major type of service. in the line below. For all other transaction codes, you are **requested** to provide a brief description of the transactions you are reporting.

035 0

NOTE — Use this overflow sheet if there is insufficient space on Form BE-120, Schedules A or B, to list every individual foreign country with which you had transactions.

**OVERFLOW FOR Schedules A OR B OF FORM BE-120,
BENCHMARK SURVEY OF TRANSACTIONS IN SELECTED SERVICES AND
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00. BEA USE ONLY	000	1	2	3	4	5														
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03.	003	1	2	3	4	5														
04.	004	1	2	3	4	5														
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03.	003	1	2	3	4	5
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08.	008	1	2	3	4	5
09.	009	1	2	3	4	5
10.	010	1	2	3	4	5
11.	011	1	2	3	4	5
12.	012	1	2	3	4	5
13.	013	1	2	3	4	5
14.	014	1	2	3	4	5
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23.	023	1	2	3	4	5
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25.	025	1	2	3	4	5

26. If you reported sales of transaction code 42, other selected services n.i.e., you are **required** to specify the major type of service. in the line below. For all other transaction codes, you are **requested** to provide a brief description of the transactions you are reporting.

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INTELLECTUAL PROPERTY WITH FOREIGN PERSONS**

Company Name

BE-120 Identification Number

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

Overflow Page# of

Country	BEA USE ONLY	REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,555,555.00 as 1,556)				
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		Foreign affiliates (3)	Foreign parent group (4)	Unaffiliated foreign persons (5)		
(1)	(2)	See page 13 for more information about reporting relationships				
00. BEA USE ONLY _____	000	1	2	3	4	5
01. Country total for this page (sum of 02-25)	001	1	2	3	4	5
02.	002	1	2	3	4	5
03.	003	1	2	3	4	5
04.	004	1	2	3	4	5
05.	005	1	2	3	4	5
06.	006	1	2	3	4	5
07.	007	1	2	3	4	5
08.	008	1	2	3	4	5
09.	009	1	2	3	4	5
10.	010	1	2	3	4	5
11.	011	1	2	3	4	5
12.	012	1	2	3	4	5
13.	013	1	2	3	4	5
14.	014	1	2	3	4	5
15.	015	1	2	3	4	5
16.	016	1	2	3	4	5
17.	017	1	2	3	4	5
18.	018	1	2	3	4	5
19.	019	1	2	3	4	5
20.	020	1	2	3	4	5
21.	021	1	2	3	4	5
22.	022	1	2	3	4	5
23.	023	1	2	3	4	5
24.	024	1	2	3	4	5
25.	025	1	2	3	4	5

26. If you reported sales of transaction code 42, other selected services n.i.e., you are **required** to specify the major type of service. in the line below. For all other transaction codes, you are **requested** to provide a brief description of the transactions you are reporting.

035 0

NOTE — Use this overflow sheet if there is insufficient space on Form BE-120, **Schedules A** or **B**, to list every individual foreign country with which you had transactions.

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

Company Name

BE-120 Identification Number

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

Overflow Page# of

Country	BEA USE ONLY	REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,555,555.00 as 1,556)																		
		Transaction Code																		
		Foreign affiliates (3)			Foreign parent group (4)			Unaffiliated foreign persons (5)												
	(1)	(2)	See page 13 for more information about reporting relationships																	
00. BEA USE ONLY _____	000	1	2	3	4	5														
01. Country total for this page (sum of 02-25)	001	1	2	3	4	5														
02.	002	1	2	3	4	5														
03.	003	1	2	3	4	5														
04.	004	1	2	3	4	5														
05.	005	1	2	3	4	5														
06.	006	1	2	3	4	5														
07.	007	1	2	3	4	5														
08.	008	1	2	3	4	5														
09.	009	1	2	3	4	5														
10.	010	1	2	3	4	5														
11.	011	1	2	3	4	5														
12.	012	1	2	3	4	5														
13.	013	1	2	3	4	5														
14.	014	1	2	3	4	5														
15.	015	1	2	3	4	5														
16.	016	1	2	3	4	5														
17.	017	1	2	3	4	5														
18.	018	1	2	3	4	5														
19.	019	1	2	3	4	5														
20.	020	1	2	3	4	5														
21.	021	1	2	3	4	5														
22.	022	1	2	3	4	5														
23.	023	1	2	3	4	5														
24.	024	1	2	3	4	5														
25.	025	1	2	3	4	5														

26. If you reported sales of transaction code 42, other selected services n.i.e., you are **required** to specify the major type of service. in the line below. For all other transaction codes, you are **requested** to provide a brief description of the transactions you are reporting.

035 0

NOTE — Use this overflow sheet if there is insufficient space on Form BE-120, **Schedules A** or **B**, to list every individual foreign country with which you had transactions.

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

Company Name

BE-120 Identification Number

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

Overflow Page# of

Country	BEA USE ONLY	REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,555,555.00 as 1,556)						
		Transaction Code						
		Foreign affiliates (3)		Foreign parent group (4)		Unaffiliated foreign persons (5)		
	(1)	(2)						
00. BEA USE ONLY _____	000	1	2	3	4	5		
01. Country total for this page (sum of 02-25)	001	1	2	3	4	5	000	
02.	002	1	2	3	4	5	000	
03.	003	1	2	3	4	5	000	
04.	004	1	2	3	4	5	000	
05.	005	1	2	3	4	5	000	
06.	006	1	2	3	4	5	000	
07.	007	1	2	3	4	5	000	
08.	008	1	2	3	4	5	000	
09.	009	1	2	3	4	5	000	
10.	010	1	2	3	4	5	000	
11.	011	1	2	3	4	5	000	
12.	012	1	2	3	4	5	000	
13.	013	1	2	3	4	5	000	
14.	014	1	2	3	4	5	000	
15.	015	1	2	3	4	5	000	
16.	016	1	2	3	4	5	000	
17.	017	1	2	3	4	5	000	
18.	018	1	2	3	4	5	000	
19.	019	1	2	3	4	5	000	
20.	020	1	2	3	4	5	000	
21.	021	1	2	3	4	5	000	
22.	022	1	2	3	4	5	000	
23.	023	1	2	3	4	5	000	
24.	024	1	2	3	4	5	000	
25.	025	1	2	3	4	5	000	
26. If you reported sales of transaction code 42, other selected services n.i.e., you are required to specify the major type of service. in the line below. For all other transaction codes, you are requested to provide a brief description of the transactions you are reporting.								
035 0								

NOTE — Use this overflow sheet if there is insufficient space on Form BE-120, **Schedules A** or **B**, to list every individual foreign country with which you had transactions.

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

(Only sales of construction services (transaction code 13) are to be reported on this schedule.)

Company Name

BE-120 Identification Number

Overflow Page# of

SALES TO <i>(Specify country)</i>	BEA USE ONLY	REPORT IN THOUSANDS OF U.S. DOLLARS (e.g., report \$1,334,891.00 as 1,335).										
		Foreign affiliates			Foreign parent group			Unaffiliated foreign persons				
		<i>See page 13 for more information about reporting relationships</i>										
		(1)	(2)	Gross operating revenues (3)	Goods exports (4)	Foreign expenses (5)	Gross operating revenues (6)	Goods exports (7)	Foreign expenses (8)	Gross operating revenues (9)	Goods exports (10)	Foreign expenses (11)
00. BEA USE ONLY _____	000	1	2	3	4	5	6	7	8	9	10	11
01. Country total for this page (sum of 02–25)	001			\$	\$	\$	\$	\$	\$	\$	\$	\$
02.	002	1	2	3	4	5	6	7	8	9	10	11
03.	003	1	2	3	4	5	6	7	8	9	10	11
04.	004	1	2	3	4	5	6	7	8	9	10	11
05.	005	1	2	3	4	5	6	7	8	9	10	11
06.	006	1	2	3	4	5	6	7	8	9	10	11
07.	007	1	2	3	4	5	6	7	8	9	10	11
08.	008	1	2	3	4	5	6	7	8	9	10	11
09.	009	1	2	3	4	5	6	7	8	9	10	11
10.	010	1	2	3	4	5	6	7	8	9	10	11
11.	011	1	2	3	4	5	6	7	8	9	10	11
12.	012	1	2	3	4	5	6	7	8	9	10	11
13.	013	1	2	3	4	5	6	7	8	9	10	11
14.	014	1	2	3	4	5	6	7	8	9	10	11
15.	015	1	2	3	4	5	6	7	8	9	10	11
16.	016	1	2	3	4	5	6	7	8	9	10	11
17.	017	1	2	3	4	5	6	7	8	9	10	11
18.	018	1	2	3	4	5	6	7	8	9	10	11
19.	019	1	2	3	4	5	6	7	8	9	10	11
20.	020	1	2	3	4	5	6	7	8	9	10	11
21.	021	1	2	3	4	5	6	7	8	9	10	11
22.	022	1	2	3	4	5	6	7	8	9	10	11
23.	023	1	2	3	4	5	6	7	8	9	10	11
24.	024	1	2	3	4	5	6	7	8	9	10	11
25.	025	1	2	3	4	5	6	7	8	9	10	11

NOTE — Use this overflow sheet if there is insufficient space on Form BE-125, Schedule C, to list every individual foreign country with which you had transactions.