



2019 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD MANDATORY — CONFIDENTIAL FORM BE-10A (Report for U.S. Reporter)

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Reporter ID Number **A**

*Do not enter Social Security Number in Reporter ID box

1 Name and address of U.S. Reporter

0900	Name of U.S. Reporter	1			
0900	c/o (care of)	2			
0900	Street or P.O. Box	3			
0900	City	0900	State	0900	Zip
		5		6	

Please include your BEA Identification Number with all requests.

IMPORTANT

Instruction Booklet — Contains additional instructions, definitions, and detailed reporting requirements for completing this form.

Who must report — Form BE-10A must be filed by each U.S. person that has a foreign affiliate reportable in fiscal year 2019. Data on Form BE-10A pertain to the fully consolidated U.S. domestic business enterprise for the U.S. Reporter's 2019 fiscal year.

DO NOT FULLY CONSOLIDATE OPERATIONS OF FOREIGN AFFILIATES ON FORM BE-10A. Report data pertaining to the operations of foreign affiliates on Forms BE-10B, BE-10C, or BE-10D.

Due Date — A complete BE-10 report is due on the following dates:

May 29, 2020 for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C, and/or BE-10D

June 30, 2020 for a U.S. Reporter required to file 50 or more Forms BE-10B, BE-10C, and/or BE-10D

Monetary Values — Report in U.S. dollars rounded to thousands (omitting 000).

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

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

If an item is between + or – \$500.00, enter "0." Use parenthesis () to indicate negative numbers.

**MANDATORY
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 this Bureau is confidential. Whoever fails to report may be subject to penalties. See page 16 for additional details.

CONTACT INFORMATION

Provide information of person to consult about this report:

0990	Name	0	
0991	Street 1	0994	Telephone Number
		0997	Extension
0992	Street 2	0997	Fax Number
0993	City	0999	E-mail Address
	State		
	Zip		

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. This includes your Social Security Number which should never be provided to BEA via any method of transmission.**

CERTIFICATION

The undersigned official certifies that this report has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with instructions Part IV.E of the Instruction Booklet, estimates may have been provided.

Signature of Authorized Official	Date	0996	Telephone Number	Extension
		1001	Fax Number	
0995	Name	1		
	Title			

Part I – Identification of U.S. Reporter

2 What is the form of organization of the U.S. Reporter? — Mark (X) one.

1002

- 1 Corporation (except S Corporations)
- 2 Partnership
- 3 Limited Liability Company (LLC)
- 4 S Corporation
- 5 Individual, estate, or trust
- 6 Other — Specify

3 If the U.S. Reporter is a business enterprise, is the U.S. Reporter owned to the extent of more than 50% of its voting stock by another U.S. business enterprise?

1003

- 1 **Yes** — Complete the “BE-10, CLAIM FOR NOT FILING.” On the claim, mark (X) box number B.2 and enter the name and address of the U.S. business enterprise in whose report your data will be consolidated in accordance with the definition of a fully consolidated U.S. domestic business enterprise. (See **Instruction Booklet, Part I.B.1.b.**) Submit the claim to BEA and forward the remainder of the BE-10 survey packet to the U.S. business enterprise in whose report your data will be consolidated. If this cannot be done, please contact us for further instructions.
- 2 **No** — Complete the remainder of this form.

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

Provide any additional numbers on a separate sheet.

1004

— ² —

5 Does this U.S. Reporter have a Legal Entity Identifier (LEI)?

1034

- 1 **Yes** — Enter the 20-digit LEI of the U.S. Reporter
- 2 **No**

6 Is this U.S. Reporter a publicly traded company?

1035

- 1 **Yes** — What stock exchange is the U.S. Reporter listed on?
- What is the U.S. Reporter's ticker symbol?
- 2 **No**

7 How many foreign affiliate reports (Forms BE-10B, BE-10C, and BE-10D) are you required to file?

1005

8 What is the ending date of this U.S. Reporter's 2019 fiscal year? — The U.S. Reporter's financial reporting year that has an ending date in calendar year 2019. See **Instruction Booklet, Part II.A.**

Month Day Year

1006

/ / **2019**

9 Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2019 that caused FY 2018 data to be restated?

1007

- 1 **Yes** — The effect of restatement on property, plant, and equipment accounts must be entered in **82**.
- 2 **No**

Part I – Identification of U.S. Reporter — Continued

10 Does the U.S. Reporter own a majority interest in an unconsolidated U.S. business enterprise? See *Instruction Booklet, Part 1.B.1.b.*

1009

- 1** **Yes** — Form BE-10A should pertain to the fully consolidated U.S. domestic business enterprise. Permission must have been requested of, and granted by, BEA to file on an unconsolidated basis. A separate Form BE-10A must be filed for each unconsolidated U.S. domestic entity.

Enter the name under which a separate Form BE-10A is being filed.

- 2** **No**

11 Does the U.S. Reporter maintain one or more sales promotion or representative offices abroad that do not produce revenue directly for their own accounts but, instead, are established solely to do business, or provide market information or public relations services, for their U.S. parent?

1010

- 1** **Yes** — See *Instruction Booklet, Part III.F.*, to determine whether these offices should be reported in this survey.
- 2** **No**

12 Is the U.S. Reporter named in **1** a U.S. affiliate of a foreign person and required to file a 2019 Form BE-15A, Annual Survey of Foreign Direct Investment in the United States?

1011

- 1** **Yes** — Complete **only 53** through **65**, **69** through **93**, **99** through **104**, and **Part V** on the remainder of this Form BE-10A. Also complete Form(s) BE-10B/C/D, as required.
- 2** **No** — Continue with **13** (Major activity of the fully consolidated domestic U.S. Reporter).

13 What is the major activity of the fully consolidated domestic U.S. Reporter? — Mark (X) one.

Select the one activity below that best describes the major activity of the U.S. Reporter. For an inactive U.S. Reporter, select the activity based on its last active period; for “start-ups,” select the intended activity.

1013

- 1** Producer of goods
- 2** Seller of goods the U.S. Reporter does not produce
- 3** Producer or distributor of information
- 4** Provider of services
- 5** Other – Specify

14 What is the MAJOR product or service involved in this activity?

If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, transported, etc. (For example, “Manufacture widgets to sell at wholesale.”)

1014 0

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15 — **19** Intentionally blank.

1012 1		2	3	4	5
BEA USE ONLY					

Part II — Sales and Employment by Industry Classification

Industry Classification, Total Sales, and Employees of Fully Consolidated U.S. Reporter

Enter the 4-digit International Surveys Industry (ISI) code(s) and the sales and employment associated with each code in items **20** through **29**.

Holding company (ISI code 5512) is often an invalid industry classification for a conglomerate. A conglomerate must determine its industry code based on the activities of the fully consolidated domestic U.S. business enterprise.

Column 1 – ISI Code — See the Summary of Industry Classifications on pages 18 and 19. For a full explanation of each code, see the *Guide to Industry Classifications for International Surveys, 2017* located at www.bea.gov/naics2017. **For an inactive U.S. Reporter, base the industry classification(s) on its last active period; for “start-ups” with no sales, show the intended activities.**

Column 2 – Sales

INCLUDE

- Total sales or gross operating revenues, excluding sales taxes, returns, allowances, and discounts.
- Fees and commissions.
- Revenues generated during the year from the operations of a discontinued business segment.
- ONLY finance and insurance companies and units should report dividends and interest.
- Total income of holding companies (ISI code 5512) as reported in item **47**.

EXCLUDE

- Investment gains and losses reported in item **45**.
- Sales or consumption taxes levied directly on the consumer.
- Excise taxes levied directly on manufacturers, wholesalers, and retailers.
- Gains or losses from DISPOSALS of discontinued operations and gains and losses from derivative instruments (report as certain gains (losses) in item **45**).
- Dividends and interest earned by non-finance and non-insurance companies and units (report as other income in item **46**).

NOTE: Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 17.

Column (3) – Number of employees — **INCLUDE** all full-time and part-time employees on the payroll at the end of FY 2019 associated with each ISI code. **EXCLUDE** contract workers and other workers not carried on the payroll of this U.S. Reporter. If employment at the end of FY 2019 was unusually high or low because of temporary factors (e.g., a strike), give the number of employees that reflects normal operations. If the business enterprise’s activity involves large seasonal variations, give the average number of employees for FY 2019. If precise figures are not available, provide your best estimate.

NOTE: For most U.S. Reporters, the employment distribution in column 3 is not proportional to the sales distribution in column 2. Therefore, do not distribute employment by industry in proportion to sales by industry.

What are the sales or gross operating revenues and employment by ISI code for the U.S. Reporter?

	ISI code	Sales or gross operating revenues, excluding sales taxes				Number of employees engaged in activities for the ISI codes in column (1) (3)
		(1)	(2)			
		\$ Bil.	Mil.	Thous.	Dols.	
20 Largest sales or gross operating revenues	1015 1	2			000	3
21 2nd largest sales or gross operating revenues	1016 1	2			000	3
22 3rd largest sales or gross operating revenues	1017 1	2			000	3
23 4th largest sales or gross operating revenues	1018 1	2			000	3
24 5th largest sales or gross operating revenues	1019 1	2			000	3
25 6th largest sales or gross operating revenues	1020 1	2			000	3
26 7th largest sales or gross operating revenues	1021 1	2			000	3
27 8th largest sales or gross operating revenues	1022 1	2			000	3
28 9th largest sales or gross operating revenues	1023 1	2			000	3
29 10th largest sales or gross operating revenues	1024 1	2			000	3
30 Number of employees of administrative offices and other auxiliary units that service more than one industry? — INCLUDE employees at corporate headquarters, central administrative, and regional offices, and operating units that provide administration and management or support services (such as accounting, data processing, legal, research and development and testing, and warehousing) to more than one industry. EXCLUDE employees that provide administration and management or support services for only one industry. Instead, report such employees in column (3) of items 20 through 29 in the industry(ies) of the operating unit(s)	1025				3	
31 Sales or gross operating revenues and employees not accounted for above?	1026	2			000	3
32 What are the U.S. Reporter’s total sales or gross operating revenues and employees? — Sum of 20 through 31 (Column (2) must equal 43 and also 53 column (1). Column (3) must equal 66)	1027	2			000	3

SIZE OF THE U.S. REPORTER

33 Did this U.S. Reporter have any one of these three items: (1) total assets, (2) sales or gross operating revenues, excluding sales taxes, or (3) net income (loss), greater than \$300 million at the end of, or for, the U.S. Reporter's 2019 fiscal year?

2030

¹ **Yes** — Skip Part III, then continue with Part IV on page 6.

¹ **No** — Complete Part III, skip Part IV, then continue to Part V on page 15.

34 — **39** Intentionally blank.

Part III — Selected Financial and Operating Data of U.S. Reporter

NET INCOME, ASSETS, AND LIABILITIES

What are the U.S. Reporter's values for:

		\$ Bil.	Mil.	Thous.	Dols.
40	Net income (loss)?	2031	1		000
41	Total assets? — Balance at close of fiscal year	2032	1		000
42	Total liabilities? — Balance at close of fiscal year	2033	1		000

 Skip to Part V on page 15.

Form used in U.S. MNE 2019-Revised data collection.
Presented here for historical record.
Find current forms at www.bea.gov/dia.

BEA USE ONLY	1028	1	2	3	4	5
	1029	1	2	3	4	5
	1030	1	2	3	4	5
	1031	1	2	3	4	5
	2036	1	2	3	4	5

Part IV — Financial and Operating Data of U.S. Reporter
Complete ONLY if the answer to 33 is "Yes"

Section A — Income Statement of U.S. Reporter — See **Additional Instructions** for Part IV, Section A, on page 16 at the back of this form.

What are the U.S. Reporter's values for:

INCOME

	\$	Bil.	Mil.	Thous.	Dols.
43 Sales or gross operating revenues, excluding sales taxes? — Must equal 32 column (2), (<i>Dealers in financial instruments see Special Instructions, A.1., page 17; insurance companies see Special Instructions, B.2.a., page 17.</i>)	3037	1			000
44 Income from equity investments in unconsolidated business enterprises? — For those owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends or distributed earnings for unincorporated affiliates. EXCLUDE interest income.	3038	1			000
a. Income from equity investments in unconsolidated U.S. business enterprises	3048	1			000
b. Income from equity investments in foreign affiliates					
45 Certain gains (losses)? — Read the following instructions carefully as they may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report gross amount before income tax effect. INCLUDE income tax effect in 49 . Report gains (losses) resulting from:	3039	1			000
a. Sale or disposition of financial assets including investment securities; FASB ASC 320 (FAS 115) holding gains (losses) on securities classified as trading securities; FASB ASC 320 (FAS 115) impairment losses; and gains (losses) derived from derivative instruments. <i>Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see Special Instructions, A.1., page 17;</i>					
b. Sales or dispositions of land, other property, plant and equipment, or other assets, and FASB ASC 360 (FAS 144) impairment losses. EXCLUDE gains or losses from the sale of inventory assets in the ordinary course of trade or business. <i>Real estate companies, see Special Instructions, A.2., page 17;</i>					
c. Goodwill impairment as defined by FASB ASC 350 (FAS 142);					
d. Restructuring. INCLUDE restructuring costs that reflect write-downs or write-offs of assets or liabilities. EXCLUDE actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors;					
e. Disposals of discontinued operations. EXCLUDE income from the operations of a discontinued segment. Report such income as part of your income from operations in 32 , 43 , and 53 ;					
f. Re-measurement of U.S. Reporter's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;					
g. Extraordinary, unusual, or infrequently occurring items that are material. INCLUDE losses from accidental damage or disasters after estimated insurance reimbursement. INCLUDE other material items, including write-ups, write-downs, and write-offs of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. EXCLUDE legal judgments;					
h. The cumulative effect of a change in accounting principle; and					
i. The cumulative effect of a change in the estimate of stock compensation forfeitures under FASB ASC 718 (FAS 123(R)).					
46 Other income? — Report non-operating and other income not included in 43 - <i>Specify</i>					
0	3040	1			000
.	3041	1			000
47 Total income? — <i>Sum of 43 through 46</i>					000
COSTS AND EXPENSES					
48 Cost of goods sold or services rendered and selling, general, and administrative expenses? — <i>Insurance companies see Special Instructions, B.2.c., page 17.</i>	3042	1			000
49 U.S. income taxes? — Provision for U.S. Federal, state, and local income taxes. EXCLUDE production royalty payments	3043	1			000
50 Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation? — <i>Specify</i>					
0	3044	1			000
.	3045	1			000
51 Total costs and expenses? — <i>Sum of 48 through 50</i>					000
NET INCOME					
52 Net income (loss)? — 47 minus 51	3046	1			000

Part IV — Financial and Operating Data of U.S. Reporter — Continued

Section B — Distribution of Sales or Gross Operating Revenues

Distribute sales or gross operating revenues among three categories — sales of goods, sales of services, and investment income. For the purpose of this distribution, “goods” are normally economic outputs that are tangible and “services” are normally economic outputs that are intangible, including sales related to intellectual property rights. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify the sales as goods or services based on whichever accounts for a majority of the value. Give best estimates if actual figures are not available. *Insurance companies also see **Special Instructions**, B.2.d. and e., page 17.*

54 Sales of goods — Goods are normally economic outputs that are tangible. Sales of goods include, but are not limited to:

- Mass produced media, including exposed film, video tapes, DVDs, audio tapes, and CDs.
- Books. NOTE: Report revenues associated with the design, editing, and marketing activities for producing and distributing books that you both publish and sell as sales of services.
- Energy trading activities where you take title to the goods. NOTE: If you act in the capacity of a broker or agent to facilitate the sale of goods and you do not take title to the goods, report your revenue (i.e., commissions) as sale of services in **55**.
- Bulk sales of newspapers and periodicals sold in retail stores. NOTE: Report subscription sales as sales of services in **55**.
- Packaged general use computer software.
- Structures sold by businesses in real estate.
- Revenues earned from building structures by businesses in construction.
- Electricity, natural gas, and water. NOTE: Revenues derived from transmitting and/or distributing these goods, as opposed to revenues derived from the sale of the actual product, should to the extent feasible, be reported as sales of services in **55**.

55 Sale of services, including intellectual property rights — Services are normally economic outputs that are intangible. Sales of services include, but are not limited to:

- Advertising revenue, including placement of ads in print, broadcast, or digital media.
- Commissions and fees earned by companies engaged in finance and real estate activities.
- Commissions earned by agents or brokers (i.e., wholesalers) who act on behalf of buyers and sellers in the wholesale distribution of goods. NOTE: Agents or brokers do not take title to the goods being sold.

- Newspapers and periodicals sold through subscriptions, whether by mail, electronic subscription, or other means. NOTE: Report bulk sales as sales of goods in **54**.
- Transportation, including by air, rail, tanker, truck, or pipeline, and warehousing.
- Income from transactions in intellectual property, including franchise fees and the rights to use, reproduce and/or distribute, intellectual property, including:
 - patents, process, trade secrets, and trademarks;
 - books or music, recorded performances and events, and broadcasting live performances and events, excluding on physical media;
 - general use computer software, excluding on physical media; and
- Computer services, including sales of customized software, cloud computing and data storage services.
- Electricity, natural gas, and water transmission and distribution.
- Operating electronic markets bringing together buyers and sellers of goods and services using the Internet or other electronic means.
- Real estate rental income. NOTE: report in columns (2) through (4) based on the location of the property.

56 Investment income — Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services in **55**.

Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in **56** based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If both the location and nationality of the issuer are unknown, and an intermediary (e.g., trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate) use the country of location of the intermediary.

What are the U.S. Reporter's values for:

53 Sales or gross operating revenues, excluding sales taxes? —

a. Column (1) equals **43**.

b. Each column of line **53** equals the sum of **54**, **55**, and **56**.

BY TYPE

54 Sales of goods?

55 Sales of services, including intellectual property rights?

56 Investment income?

	TOTAL				Sales to U.S. persons			Sales to foreign affiliates of this U.S. Reporter			Sales to other foreign persons		
	(1) = (2) + (3) + (4)				(2)			(3)			(4)		
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	\$ Bil.	Mil.	Thous.	\$ Bil.	Mil.	Thous.
3147	1			000	2			3			4		
3148	1			000	2			3			4		
3149	1			000	2			3			4		
3150	1			000	2			3			4		

Part IV — Financial and Operating Data of U.S. Reporter — Continued

Section C — Digital Economy Activities

- Sales or gross operating revenues reported in this section should be included in the total for sales of services reported in **55**.
- Estimates — If actual data are not available, or only partial data are available, provide estimates and label as such. Data provided in this section may be reasonable estimates based upon the informed judgment of persons in the responding organization, sampling techniques, prorations based on related data, etc.

For cloud computing services, what are the U.S. Reporter's values for:

Cloud computing services — Computing services that customers can access from a shared pool of configurable computing resources in a flexible and on-demand way, without active management by the customer. They offer a range of resources, such as access to processing, storage, and networks; platforms for customers to deploy their own applications; and ready-made software.

	\$	Bill.	Mil.	Thous.	Dols.
57 Sales or gross operating revenues, excluding sales tax?	3151				000
58 Costs and expenses, excluding employee compensation, associated with providing these services?	3152				000
59 Number of employees engaged in providing these services?	3153				

For digital intermediation services, what are the U.S. Reporter's values for:

Digital intermediation services — Services that are earned from operating a digital intermediary platform, which is an online interface that facilitates, for a fee, the direct interaction between multiple buyers and multiple sellers. The platform does not take economic ownership of the goods nor does it provide the services that are being sold.

60 Sales or gross operating revenues, excluding sales tax? <i>Report fees and commissions only, not the value of the goods or services sold on the platform</i>	3154				000
61 Costs and expenses, excluding employee compensation, associated with providing these services?	3155				000
62 Number of employees engaged in providing these services?	3156				

Digitally delivered services are those that are delivered remotely over information and communications technology networks — i.e. over voice or data networks, including the Internet, or in an electronically downloadable format.

Digitally ordered pertains to the sale of a good or service conducted over computer networks by methods specifically designed for the purpose of receiving or placing orders, negotiating terms of sales or price. This covers orders placed over an electronic data interchange, the Internet, mobile device, or any other online system.

		Check the appropriate percent range (check one)						The information provided is based on (check one)		
		0%	1–24%	25–49%	50–74%	75–89%	90–99%	100%	Accounting records	Recall/general knowledge of operations
63 Percentage of sales of services reported in 55 that were digitally delivered ?	3157	¹ 1 <input type="checkbox"/>	¹ 2 <input type="checkbox"/>	¹ 3 <input type="checkbox"/>	¹ 4 <input type="checkbox"/>	¹ 5 <input type="checkbox"/>	¹ 6 <input type="checkbox"/>	¹ 7 <input type="checkbox"/>	² 1 <input type="checkbox"/>	² 2 <input type="checkbox"/>
64 Percentage of sales of services reported in 55 that were digitally ordered ?	3158	¹ 1 <input type="checkbox"/>	¹ 2 <input type="checkbox"/>	¹ 3 <input type="checkbox"/>	¹ 4 <input type="checkbox"/>	¹ 5 <input type="checkbox"/>	¹ 6 <input type="checkbox"/>	¹ 7 <input type="checkbox"/>	² 1 <input type="checkbox"/>	² 2 <input type="checkbox"/>
65 Percentage of sales of goods reported in 54 that were digitally ordered ?	3159	¹ 1 <input type="checkbox"/>	¹ 2 <input type="checkbox"/>	¹ 3 <input type="checkbox"/>	¹ 4 <input type="checkbox"/>	¹ 5 <input type="checkbox"/>	¹ 6 <input type="checkbox"/>	¹ 7 <input type="checkbox"/>	² 1 <input type="checkbox"/>	² 2 <input type="checkbox"/>

Part IV — Financial and Operating Data of U.S. Reporter — Continued

Section D — Employment

Report the number of employees on the payroll at the end of FY 2019 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2019. If the number of employees at the end of FY 2019 (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 2019. 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.

Number of employees
3253 1

66 What is the U.S. Reporter's total number of employees?

Research and Development Employees

INCLUDE all employees who work on R&D or who provide direct support to R&D, such as researchers, R&D managers, technicians, clerical staff, and others assigned to R&D groups.

- Researchers include R&D scientists, engineers, and their managers.
- R&D technicians and equivalent staff are persons whose main tasks require technical knowledge and experience in one or more field of science or engineering, but who contribute to R&D by performing technical tasks under the supervision of researchers.
- R&D support staff is not directly involved with the conduct of a research project, but support the researchers and technicians. These employees might include clerical staff, report writers, regulatory experts, quality assurance, safety trainers, and other related employees.

EXCLUDE employees who provide only indirect support to R&D, such as corporate personnel, security guards, and cafeteria workers.

Number of employees
3256 1

67 What is the number of employees in **66** who are research and development employees? — Employees who work on R&D or who provide direct support to R&D

Report employee compensation expenditures, the base compensation data on payroll records, made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans including those required by statute. **Total employee compensation consists of wages and salaries of employees and employer expenditures for all employee benefit plans.** Report compensation that relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. **EXCLUDE** data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. **EXCLUDE** compensation of contract workers not carried on the payroll of this U.S. Reporter.

\$ Bil. Mil. Thous. Dols.
3257 1 000

68 What is the U.S. Reporter's total employee compensation expenditure? — Report, for all employees in **66**, the sum of wages and salaries and employee benefit plans

Remarks

BEA USE ONLY 3260 1

Part IV — Financial and Operating Data of U.S. Reporter — Continued

Section E — Balance Sheet of U.S. Reporter at Close of FY 2019

NOTE — Disaggregate all asset and liability items in the detail shown. Show accounts receivable and payable between the U.S. Reporter and its foreign affiliates in the proper asset and liability accounts of the U.S. Reporter. Do not report them as a net amount.

69 Cash and cash equivalents — **INCLUDE** deposits in financial institutions and other cash items and short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. **EXCLUDE** overdrafts as negative cash, instead report overdrafts in **78**.

72 Property, plant, and equipment, net — Report net of accumulated depreciation and depletion. **INCLUDE** land, timber, mineral rights and similar rights owned. Also **INCLUDE** structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the U.S. Reporter. **INCLUDE** items leased from others, per FASB ASC 842. **EXCLUDE** all other types of intangible assets, and land held for resale.

75 Other assets

- **INCLUDE** land held for resale; other equity investments; noncurrent marketable securities; other investments; noncurrent trade accounts and trade notes receivable, net of allowance for doubtful items; intangible assets, net of amortization; and any other assets not reported elsewhere.
- Report credit balances in these accounts in **78**, other liabilities.
- *Insurance companies see **Special Instructions** B.1., page 17.*

78 Other liabilities — **INCLUDE** overdrafts, commercial paper issued and other current liabilities not included in **77**. **INCLUDE** long-term debt securities owed such as bonds or notes, lease obligations per FASB ASC 842, deferred taxes, underlying minority interest in consolidated domestic subsidiaries, and all other long-term intercompany debt.

What are the U.S. Reporter's values for:

ASSETS

— *Insurance companies see **Special Instructions**, B.2.f., page 17.*

	Balance at close of fiscal year			
	\$	Bil.	Mil.	Thous. Dols.
69 Cash and cash equivalents?	3364	1		000
70 Current receivables? — Net of allowance for doubtful items. (<i>Insurance companies see Special Instructions, B.2.f., page 17</i>)	3365	1		000
71 Inventories? — Land development companies EXCLUDE land held for resale (INCLUDE in 75); finance and insurance companies EXCLUDE inventories of marketable securities (INCLUDE in 75)	3366	1		000
72 Property, plant, and equipment, net?	3367	1		000
73 Equity investments in unconsolidated U.S. domestic business enterprises? — Report on the equity basis enterprises owned 20 to 50 percent. Report at cost enterprises owned less than 20 percent	3368	1		000
74 Equity investments in foreign affiliates? — Report on the equity basis enterprises owned 20 to 100 percent. Report at cost enterprises owned less than 20 percent.	3369	1		000
75 Other assets?	3370	1		000
76 Total assets? — <i>Sum of 69 through 75</i>	3371	1		000

LIABILITIES

— *Insurance companies see **Special Instructions**, B.2.g., page 17.*

77 Trade accounts and trade notes payable, current?	3373	1		000
78 Other liabilities?	3374	1		000
79 Total liabilities? — <i>Sum of 77 and 78</i>	3375	1		000

OWNERS EQUITY?

80 Total owners' equity? — <i>76 minus 79</i>	3376	1		000
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Part IV — Financial and Operating Data of U.S. Reporter — Continued

Section F — Property, Plant and Equipment (PP&E)

NOTE — PP&E includes land, timber, mineral and like rights owned; structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs, but excludes other types of intangible assets, and land held for resale.

81 — 88

INCLUDE items leased from others (including land). Also **INCLUDE** the capitalized value of timber, mineral, and similar rights leased by the U.S. Reporter from others. **EXCLUDE** items the U.S. Reporter has leased to others.

EXCLUDE from expenditures (**83** and **84**) all changes in PP&E resulting from a change in the entity (e.g., due to mergers, acquisitions, divestitures, etc.) or accounting principles during FY 2019. Account for such changes in **82** .

For U.S. Reporters engaged in exploring for, or developing, natural resources, **INCLUDE** in **83** and **84** exploration and development expenditures made during FY 2019 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. **INCLUDE** adjustments for expenditures charged against income in prior years, but subsequently capitalized during FY 2019 in **87** .

85 Depreciation — **EXCLUDE** depletion. Report depletion separately in **86** .

What are the U.S. Reporter's values for:

BALANCE CLOSE, FY 2018

— Insurance companies see **Special Instructions, B.2.h., page 17.**

81	Net book value of PP&E at close FY 2018? — The closing FY 2018 value before restatement due to a change in the entity or accounting methods or principles.	3477 1	\$ Bil.	Mil.	Thous.	Dols.	000
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CHANGES DURING FY 2019

82	Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles? — If the answer to 9 was "Yes," give amount by which 81 would be restated. If a decrease, put amount in parentheses. EXCLUDE gains (losses) resulting from the sale or disposition of domestic subsidiaries of the U.S. Reporter, and from the revaluation of assets (whether or not realized). Report these amounts in 45 and/or 30 — equals sum of 82 a and 82 b	3478 1					000
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Amount by which the net book value of PP&E would be restated due to:

a.	Change in entity (i.e. due to the acquisition of, or merger with, another company, or the divestiture of a subsidiary, change in fiscal year, etc.)	3488 1	000
b.	Change in accounting methods or principles	3489 1	000

Is change in accounting methods due in whole or in part to implementation of FASB ASC 842 Lease Accounting?

3490 1 **Yes, in whole** 2 **Yes, in part** 3 **No**

Expenditures by the U.S. Reporter for, or transfers into the U.S. Reporter of:

— Insurance companies see **Special Instructions, B.2.i., page 17.**

83	Land and mineral rights, including timber? — INCLUDE expenditures for land and capitalized expenditures for mineral and timber rights. EXCLUDE other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale.	3479 1	000
84	PP&E other than land, mineral, and timber rights? (Report changes due to mergers and acquisitions in 82 .)	3480 1	000
85	Depreciation?	3481 1) 000
86	Depletion?	3482 1) 000
87	Other increases (decreases)? — Net book value of sales, retirements, or transfers out of assets; land held for resale; and other increases (decreases). Report divestitures of subsidiaries in 82 . Report any gains (losses) from the sale or disposition of property, plant, and equipment in 45	3483 1	000

BALANCE, CLOSE FY 2019

88	Net book value of PP&E at close FY 2019? — Equals sum of 81 through 87 ; must also equal 72	3484 1	000
89	Intentionally blank		

Part IV — Financial and Operating Data of U.S. Reporter — Continued

Section G — Interest, Production Royalty Payments, and Taxes

What are the U.S. Reporter's value(s) for:

	\$ Bil.	Mil.	Thous.	Dols.
90 Interest income? — Report interest received by or due to the U.S. Reporter from all payors (including affiliated persons), net of tax withheld at the source. INCLUDE all interest receipts included in 43 and 46 . Do not net against interest expensed in 91	3587	1		000
91 Interest expensed or capitalized? — Report interest expensed or capitalized by the U.S. Reporter, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income in 90	3588	1		000
92 Production royalty payments to Federal, state, and local governments for natural resources, total? — INCLUDE amounts paid or accrued for the year. INCLUDE payments-in-kind at market value.....	3589	1		000
93 Taxes (except income and payroll taxes) and nontax payments (other than production royalty payments)?	3590	1		000
Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. INCLUDE amounts paid or accrued for the year, net of refunds or credits, to Federal, state, and local governments, their subdivisions and agencies for: <ul style="list-style-type: none"> — Sales, consumption, and excise taxes collected by the U.S. Reporter on goods and services the U.S. Reporter sold; — Property and other taxes on the value of assets and capital; — Any remaining taxes (other than income and payroll taxes); and — Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (except production royalty payments for natural resources). 				

Section H — Banking Industry Activities

94 In **20** through **29**, did you report sales for ISI codes 5221 or 5229 (depository or non-depository banking)?

3600 1 **Yes**
 1 2 **No** — Skip to **96**

	TOTAL (1) = (2) + (3)				Banking Activities in ISI codes 5221 or 5229				All Other			
	(1)	(2)	(3)		(1)	(2)	(3)		(1)	(2)	(3)	
95 What are the U.S. Reporter's values for:	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
3601 1 Assets? — Column (1) equals 76				000	2			000	3			000
3602 1 Liabilities? — Column (1) equals 79				000	2			000	3			000
3603 1 Interest Income? — Column (1) equals 90				000	2			000	3			000
3604 1 Interest expensed or capitalized? — Column (1) equals 91				000	2			000	3			000

Remarks

BEA USE ONLY	3487	1	2	3
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Part IV — Financial and Operating Data of U.S. Reporter — Continued

Section I — Insurance Industry Activities — Premiums earned and losses incurred

96 Of the total sales and gross operating revenues reported in **32**, column (2), were any of the sales or revenues generated by insurance-related activities covered by ISI codes 5243 (Insurance carriers, except direct life insurance carriers) and 5249 (Direct life insurance carriers)?

- ³⁵⁹¹ 1 **Yes** — Answer **97** and **98**
- 2 **No** — Skip to **99**

What are the U.S. Reporter's values for:

97 Premiums earned? \$ Bil. Mil. Thous. Dols. 000

— Report premiums, gross of commissions, included in revenue during the reporting year. Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. **EXCLUDE** all annuity premiums. Also **EXCLUDE** premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

98 Losses incurred? \$ Bil. Mil. Thous. Dols. 000

— Report losses incurred for the insurance products covered by **97** above. **EXCLUDE** loss adjustment expenses and losses that relate to annuities. Also **EXCLUDE** losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

— For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, **INCLUDE** losses on reinsurance assumed from other companies and **EXCLUDE** losses on reinsurance ceded to other companies. Unpaid losses **INCLUDE** both case reserves and losses incurred but not reported.

— For life insurance, losses reflect policy claims on reinsurance assumed or on primary insurance sold, minus losses recovered from reinsurance ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.

Remarks

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3599 1

2

Part IV — Financial and Operating Data of U.S. Reporter — Continued

Section J — Research and Development

R&D is planned, creative work aimed at discovering new knowledge or developing new or significantly improved goods and services. This includes:

Basic research is the pursuit of new scientific knowledge or understanding that does not have specific immediate commercial objectives, although it may be in fields of present or potential commercial interest.

Applied research applies the findings of basic research or other existing knowledge toward discovering new scientific knowledge that has specific commercial objectives with respect to new products, services, processes, or methods.

Development is the systematic use of the knowledge or understanding gained from research or practical experience directed toward the production or significant improvement of useful products, services, processes, or methods, including the design and development of prototypes, materials, devices, and systems.

R&D includes the activities described above, whether assigned to separate R&D organizational units of the company or carried out by company laboratories and technical groups that are not a part of an R&D organization.

EXCLUDE R&D expenditures for:

- Costs for routine product testing, quality control, and technical services unless they are an integral part of an R&D project
- Market research
- Efficiency surveys or management studies
- Literary, artistic, or historical projects, such as films, music, or books and other publications
- Prospecting or exploration for natural resources

INCLUDE wages, salaries, and related costs; materials and supplies consumed; depreciation on R&D property and equipment, cost of computer software used in R&D activities; utilities, such as telephone, electricity, water, and gas; travel costs and professional dues; property taxes and other taxes (except income taxes) incurred on account of the R&D organization or the facilities they use; insurance expenses; maintenance and repair, including maintenance of buildings and grounds; company overhead including: personnel, accounting, procurement and inventory, and salaries of research executives not on the payroll of the R&D organization.

EXCLUDE capital expenditures, expenditures for tests and evaluations once a prototype becomes a production model, patent expenses, and income taxes and interest.

NOTE — **99** through **103** pertain to R&D **performed** by the U.S. Reporter, including R&D performed by the U.S. Reporter for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FASB ASC 730 (FAS 2) – Measure of R&D; (i.e., R&D from which the firm **benefits**) is the sum of **100** and **104**.

What are the U.S. Reporter's expenditures for:

		\$ Bil.	Mil.	Thous.	Dols.
99 R&D performed BY the U.S. Reporter, total? — Sum of 100 through 103	3694	1			000
100 For U.S. Reporter's own account?	3695	1			000
101 For Federal Government (i.e., federally financed R&D)?	3696	1			000
102 For foreign affiliates under contract?	3697	1			000
103 For others under contract?	3698	1			000
104 R&D performed FOR the U.S. Reporter by others (including foreign affiliates) on a contractual basis?	3699	1			000

BEA USE ONLY	3700	1			
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Part V – Exports and Imports By the U.S. Reporter

IMPORTANT NOTES

Report exports and imports of goods by the U.S. Reporter in FY 2019. Report all goods that physically left or entered the U.S. customs area. Report data on a “shipped” basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the U.S. Reporter by, or charged by the U.S. Reporter to, a foreign person.

U.S. Reporters normally keep their accounting records on a “charged” basis, i.e., on the basis of when and to (or by) whom the goods were charged. The “charged” basis may be used if there is no material difference between it and the “shipped” basis. If there is a material difference, the “shipped” basis must be used or adjustments made to data on a “charged” basis to approximate a “shipped” basis. The data should **INCLUDE** goods only; they should **EXCLUDE** services.

Capital goods — INCLUDE capital goods but **EXCLUDE** the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or goods.

Consigned goods — INCLUDE consigned goods in the trade figures when shipped or received, even though they are not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned.

In-transit goods — EXCLUDE from exports and imports the value of goods that are in-transit. In-transit goods are goods that are not processed or consumed by residents in the intermediate country(ies) through which they transit; the in-transit goods enter that country(ies) only because that country(ies) is along the shipping lines between the exporting and importing countries. In-transit imports are goods en route from one foreign country to another via the United States (such as from Canada to Mexico via the United States), and in-transit exports are goods en route from one part of the United States to another part via a foreign country (such as from Alaska to Washington State via Canada).

Packaged general use computer software — INCLUDE exports and imports of packaged general use computer software. Value such exports and imports at the full transaction value, i.e., the market value of the media on which the software is recorded and the value of the information contained on the media. **EXCLUDE** exports and imports of customized software designed to meet the needs of a specific user. This type of software is considered a service and should not be included as trade in goods. **EXCLUDE** negotiated fees for software that is to be used on networks.

Natural gas, electricity, and water — Report **ONLY** the product value of natural gas, electricity, and water that you produce or sell at wholesale as exports and imports of goods. **DO NOT** report the service value (transmission and distribution).

See **Instruction Booklet, Part V.**

EXPORTS AND IMPORTS BY THE U.S. REPORTER

105 On what basis were the trade data in the section prepared? — Mark (X) one.

- 4101 1 “Shipped” basis.
- 2 “Charged” basis without adjustments, because there is no material difference between the “charged” and “shipped” bases.
- 3 “Charged” basis with adjustments to correct for material differences between the “charged” and “shipped” bases.

EXPORTS OF GOODS BY THIS U.S. REPORTER (Valued f.a.s. U.S. port)

	TOTAL (1) = (2) + (3) (1)				Shipped to its foreign affiliates (2)				Shipped to other foreigners (3)			
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
106 What is the value of the total goods shipped in FY 2019 by this U.S. Reporter to foreigners?	4102	1			2				3			
				000				000				000

IMPORTS OF GOODS BY THIS U.S. REPORTER (Valued f.a.s. foreign port)

	TOTAL (1) = (2) + (3) (1)				Shipped by its foreign affiliates (2)				Shipped by other foreigners (3)			
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
107 What is the value of the total goods shipped in FY 2019 to this U.S. Reporter by foreigners?	4103	1			2				3			
				000				000				000

By intended use — Sum of 108 through 110 must equal 107:

108 Goods intended for further processing, assembly, or manufacture by the U.S. Reporter before resale to others	4407	1			2				3			
				000				000				000
109 Goods for resale without further processing, assembly, or manufacture by the U.S. Reporter	4408	1			2				3			
				000				000				000
110 Other, including capital equipment — Specify	4409	1			2				3			
0				000				000				000

BEA USE ONLY	4107	1	2	3	4	5
	4108	1	2	3	4	5

2019 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD FORM BE-10A ADDITIONAL INFORMATION AND INSTRUCTIONS BY ITEM

Authority — This survey is being conducted pursuant to the International Investment and Trade in Services Survey Act (P.L. 94-472., 90 Stat. 2059, 22 U.S.C. 3101-3108, as amended, hereinafter “the Act”), and the filing of reports is **MANDATORY** pursuant to Section 5(b)(2) of the Act (22 U.S.C. 3104).

Penalties — Whoever fails to report shall be subject to a civil penalty and to injunctive relief commanding such person to comply, or both. 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 corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment, or both (22 U.S.C. 3105). The civil penalties are subject to inflationary adjustments. Those adjustments are found in 15 C.F.R. 6.3.

Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number.

Respondent Burden — Public reporting burden for this BE-10 report (**comprising Form BE-10A and Form(s) BE-10B, BE-10C, and/or BE-10D**) is estimated to average 38 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, 4600 Silver Hill Road, Washington, DC 20233; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0049, Washington, DC 20503.

Confidentiality — The Act provides that your report to this Bureau is confidential and may be used only for analytical or 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 for your files are immune from legal process. Per the Cybersecurity Enhancement Act of 2015, your data are protected from cybersecurity risks through security monitoring of the BEA information systems.

Part IV — Financial and Operating Data of U.S. Reporter

Section A — Income Statement of U.S. Reporter

43 Sales or gross operating revenues, excluding sales taxes — Report gross operating revenues or gross sales minus returns, allowances, and discounts. **EXCLUDE** sales or consumption taxes levied directly on the consumer. **EXCLUDE** net value-added taxes and excise taxes levied on manufacturers, wholesalers, and retailers. Companies with ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 should include interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income on this line.

*Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions**, page 17.*

48 Costs of goods sold or services rendered and selling, general, and administrative expenses — Report operating expenses that relate to sales or gross operating revenues (**43**) and selling, general, and administrative expenses. **INCLUDE** production royalty payments to governments, their subdivisions and agencies, and to other persons. **INCLUDE** depletion charges representing the amortization of the actual cost of capital assets, but **EXCLUDE** all other depletion charges. Companies with ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 should **INCLUDE** interest expense.

Special Instructions for Dealers in Financial Instruments, Finance Companies, Insurance Companies, and Real Estate Companies

A. Certain gains (losses) (45) for (1) dealers in financial instruments and finance and insurance companies, and (2) real estate companies.

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — INCLUDE in 45:

- impairment losses as defined by FASB ASC 320 (FAS 115),
- realized gains and losses on trading or dealing,
- unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
- goodwill impairment as defined by FASB ASC 350 (FAS 142).

EXCLUDE from 45, unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to owners' equity.

EXCLUDE from 45, income from explicit fees and commissions. **INCLUDE** income from these fees and commissions as operating income in 32, 43 and 53 and as sales of services in item 55.

2. Real estate companies — INCLUDE in 45:

- impairment losses as defined by FASB ASC 360 (FAS 144), and
- goodwill impairment as defined by FASB ASC 350 (FAS 142).

EXCLUDE from 45 the revenues earned and expenses incurred from the sale of real estate you own. Such revenues should be reported as operating income in 32, 43 and 53 and as sales of goods in 54.

B. Special instructions for insurance companies

1. When there is a difference between the financial and operating data reported to stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders.

Valuation should be according to normal commercial accounting procedures, not at rates promulgated by insurance departments, e.g., **INCLUDE** assets not acceptable for inclusion in the annual statement to an insurance department such as:

- (1.) non-trusted or free account assets and
- (2.) nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. **INCLUDE** mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet, not in the liability section.

2. Instructions for reporting specific items

- a. **Sales or gross operating revenues, excluding sales taxes (43)** — **INCLUDE** items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. **EXCLUDE** income from equity

investments in unconsolidated business enterprises and certain realized and unrealized gains or losses that are to be reported in 45.

- b. **Certain gains (losses) (45)** — See **Special Instructions, A.1.**

- c. **Cost of goods sold or services rendered and selling, general, and administrative expenses (48)** — **INCLUDE** costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.

- d. **Sales of services (55)** — **INCLUDE** premium income and income from other services, if any.

Calculate premiums earned by companies engaged in insurance activities as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year.

- e. **Investment income (56)** — Report that portion of sales or gross operating revenues that is investment income. However, report any gains or losses on investments in accordance with **Special Instructions, A.1. See Additional Instructions for Part IV, Section B, 56, on page 7 to determine the location of the transactor of investment income.**

- f. **Current receivables (70)** — **INCLUDE** current items such as agents' balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.

- g. **Trade accounts and trade notes payable, current (77)** — **INCLUDE** current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business. **INCLUDE** policy reserves in "Other liabilities," 78 unless they are clearly current liabilities.

- h. **Net book value of property, plant, and equipment (81 and 88)** — **INCLUDE** the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET. Therefore, the opening and closing net book values for property, plant, and equipment will not necessarily reconcile with their balance sheet counterpart (72).

- i. **Expenditures for property, plant, and equipment (83 and 84)** — **INCLUDE** expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., **INCLUDE** expenditures for PP&E that have been classified in "other noncurrent assets").

Summary of Industry Classifications

For a full explanation of each code see www.bea.gov/naics2017

Agriculture, Forestry, Fishing, and Hunting

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

Mining

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

Utilities

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

Construction

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

Manufacturing

- 3111 Animal foods
- 3112 Grain and oilseed milling
- 3113 Sugar and confectionery products
- 3114 Fruit and vegetable preserving and specialty foods
- 3115 Dairy products
- 3116 Meat products
- 3117 Seafood product preparation and packaging
- 3118 Bakery products and tortillas
- 3119 Other food products
- 3121 Beverages
- 3122 Tobacco
- 3130 Textile mills
- 3140 Textile product mills
- 3150 Apparel
- 3160 Leather and allied products
- 3210 Wood products
- 3221 Pulp, paper, and paperboard mills
- 3222 Converted paper products
- 3231 Printing and related support activities
- 3242 Integrated petroleum refining and extraction
- 3243 Petroleum refining without extraction
- 3244 Asphalt and other petroleum and coal products
- 3251 Basic chemicals
- 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
- 3253 Pesticides, fertilizers, and other agricultural chemicals

- 3254 Pharmaceuticals and medicines
- 3255 Paints, coatings, and adhesives
- 3256 Soap, cleaning compounds, and toilet preparations
- 3259 Other chemical products and preparations
- 3261 Plastics products
- 3262 Rubber products
- 3271 Clay products and refractories
- 3272 Glass and glass products
- 3273 Cement and concrete products
- 3274 Lime and gypsum products
- 3279 Other nonmetallic mineral products
- 3311 Iron and steel mills
- 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 vehicle 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, Nondurable Goods

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

Wholesale Trade, Electronic Markets and Agents and Brokers

- 4251 Wholesale electronic markets and agents and brokers

Retail Trade

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

Transportation and Warehousing

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

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

Information

- 5111 Newspaper, periodical, book, and directory publishers
- 5112 Software publishers
- 5121 Motion picture and video industries
- 5122 Sound recording industries
- 5151 Radio and television broadcasting
- 5152 Cable and other subscription programming
- 5173 Wired and wireless telecommunication carriers
- 5174 Satellite telecommunications
- 5179 Other telecommunications
- 5182 Data processing, hosting, and related services
- 5191 Other information services

Finance and Insurance

- 5221 Depository credit intermediation (Banking)
- 5223 Activities related to credit intermediation
- 5224 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 financial 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