

**NOTE:** If there is more than one foreign parent (direct, and/or indirect through existing U.S. affiliates), complete **15** through **27** for each additional foreign parent on separate pages. Additional copies of these pages may be downloaded from [www.bea.gov/be13](http://www.bea.gov/be13).

**IDENTIFYING THE FOREIGN PARENT**

**15 What is the name of this foreign parent?**

If this foreign parent is an individual who owns 10 percent of the voting interest (directly, and/or indirectly through existing U.S. affiliates) in the acquired U.S. entity, write “individual” instead of the individual’s name.

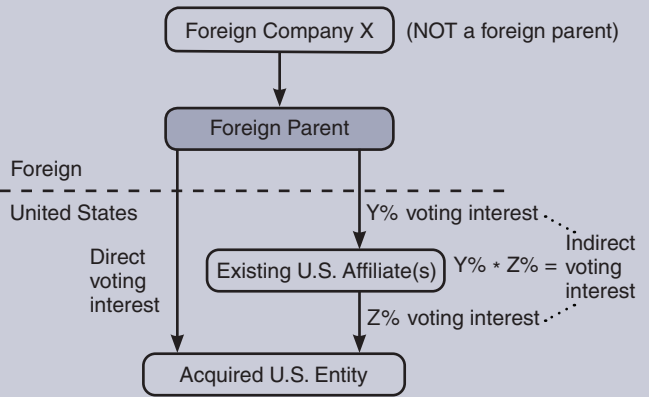
201  1

**Foreign parent** is the **FIRST** entity incorporated outside the United States, proceeding up a chain of ownership, that has 10 percent or more voting interest (directly, or indirectly through existing U.S. affiliates) in the acquired U.S. entity.

**Voting interest** is the percent of ownership in the voting securities of an incorporated business enterprise or an equivalent interest in an unincorporated business enterprise, including a branch or partnership.

- In a **general** or **limited partnership**, voting interest is presumed to be divided evenly between the general partners, and limited partners are presumed to have zero voting interest, unless otherwise stated in the partnership agreement.
- In the case of a **limited liability corporation (LLC)**, voting interest is presumed to be divided equally between the members (owners), unless otherwise stated in the articles of organization or in the operating agreement.

**EXAMPLE 11. Direct and Indirect Voting Interest**  
(Repeated from page 3)



**16 What is this foreign parent’s country of incorporation?**

If the foreign parent is an individual or government, provide the country of residence. For individuals who do not reside in their country of citizenship, please follow the guidelines for country of residence on page 12.

Country of Foreign Parent

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1

202

**17 What is this foreign parent’s industry code?**

- Select the category below which best describes the **PRIMARY** activity of the **SINGLE entity** named as the foreign parent. (The codes are also listed on page 11.)
- **DO NOT** base the code on the worldwide sales of all consolidated subsidiaries of the foreign parent.
- If the UBO is an individual, select the category “05 - Individual.”

203  1

# BE-13A – Identifying Foreign Parent Number of and Its Ultimate Beneficial Owner

## IDENTIFYING THE ULTIMATE BENEFICIAL OWNER (UBO)

### 18 Is this foreign parent also the ultimate beneficial owner (UBO)? (See EXAMPLES 12 and 13)

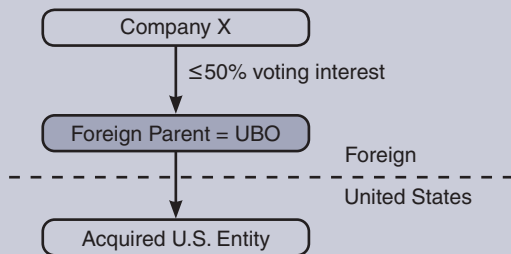
- The UBO is the entity, proceeding up the ownership chain that includes the foreign parent, whose voting interest is not more than 50 percent owned by another entity.
- If the foreign parent is owned or controlled more than 50 percent by another entity, then the foreign parent is NOT the UBO.

210 1  Yes — SKIP to **21**  
 1 2  No

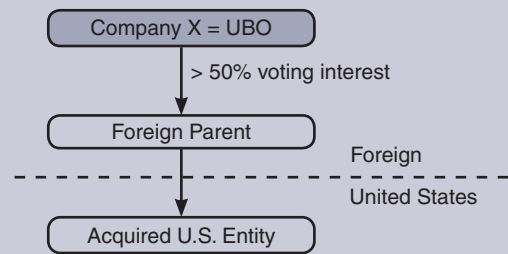
**Voting interest** is the percent of ownership in the voting securities of an incorporated business enterprise or an equivalent interest in an unincorporated business enterprise.

- In a **general** or **limited partnership**, voting interest is presumed to be divided evenly between the general partners, and limited partners are presumed to have zero voting interest, unless otherwise stated in the partnership agreement.
- In the case of a **limited liability corporation (LLC)**, voting interest is presumed to be divided equally between the members (owners), unless otherwise stated in the articles of organization or in the operating agreement.

**EXAMPLE 12. Foreign Parent is UBO**



**EXAMPLE 13. Foreign Parent is Not UBO**



### 19 What is the name of the UBO?

If the UBO is an individual, write "individual" instead of the individual's name.

211 1

### 20 What is the UBO's country of incorporation?

If the UBO is an individual or government, provide the country of residence. For individuals who do not reside in their country of citizenship, please follow the guidelines for country of residence on page 12.

Country of UBO

1

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1

212

### 21 What is the UBO's industry code?

- Select the category below which best reflects the consolidated worldwide sales of the UBO, including all majority-owned subsidiaries. (The codes are also listed on page 11.)
- If the UBO is an individual, select the category "05 - Individual."
- Do not use code 14 unless you receive permission from BEA.

213 1

**BE-13A – Prior Ownership and Transaction Information for Foreign Parent Number  of**

**PRIOR OWNERSHIP**

**22** Did this foreign parent hold voting interest (directly, and/or indirectly through existing U.S. affiliate) in the acquired U.S. entity immediately prior to the acquisition date reported in **1** ? 300

1  Yes  
2  No — *SKIP to 26*

**23** What was the percent of voting interest, to a tenth of one percent, that this foreign parent held (directly, and/or indirectly through existing U.S. affiliates) in the acquired U.S. entity prior to the acquisition date reported in **1** ? 301

Percent of Voting Interest  
1 \_\_\_\_\_ %  
Month Day Year  
1 \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**24** What was the date that the voting interest reported in **23** was acquired? 302

**25** What was the value of the investment this foreign parent had in the acquired U.S. entity prior to the acquisition date reported in **1** ? 303

\$ Bil. Mil. Thous. Dols.  
1 \_\_\_\_\_ 000  
Exclude the cost of the acquisition that took place on the date reported in **1** . . . . .

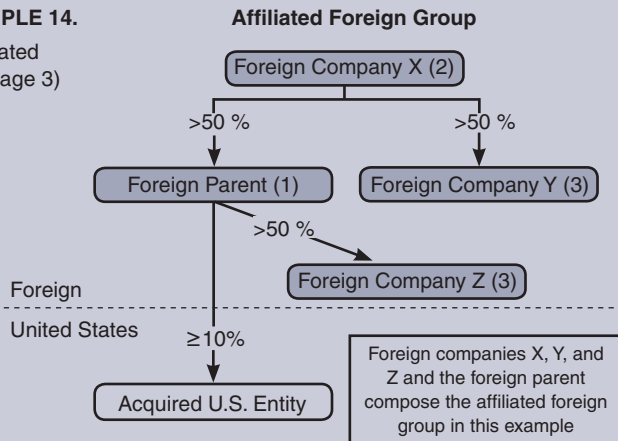
**TRANSACTION INFORMATION**

**26** What was the total cost to this foreign parent’s affiliated foreign group (see **EXAMPLE 14**) and its U.S. affiliates for the acquisition that occurred on the date reported in **1** ?

- If there is only one foreign parent, this is the same as the total cost reported in **2**.
- If there is more than one foreign parent, the sum of the cost for each should match the total reported in **2**.
- Include the cost of voting interest and non-voting equity interest.
- Exclude the cost to any U.S. entity that is not affiliated with this foreign parent.

\$ Bil. Mil. Thous. Dols.  
1 \_\_\_\_\_ 000  
Total cost to this foreign parent’s AFG and U.S. affiliates . . . . . 320

**EXAMPLE 14.**  
(Repeated from page 3)



**Affiliated foreign group** means:

- (1) the foreign parent,
- (2) 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 that entity which is not owned more than 50 percent by another foreign entity, and
- (3) any foreign entity, proceeding down the ownership chain(s) of each of these members, which is owned more than 50 percent by the member above it.

(As used here, “entity” is synonymous with “person,” as that term is used in the broad legal sense.)

**DEBT AND EQUITY BETWEEN THE AFFILIATED FOREIGN GROUP (AFG) AND U.S. AFFILIATES**

**27** For the acquisition, how much did:

**A.** This affiliated foreign group DIRECTLY pay to the seller (prior owner) of the acquired U.S. entity as consideration (cash or equity)? 381

**B.** This affiliated foreign group DIRECTLY loan to the acquired U.S. entity? 382

**C.** This affiliated foreign group invest in existing U.S. affiliates as cash or equity? 383

**D.** This affiliated foreign group loan to existing U.S. affiliates? 384

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

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