



**Part II U.S. REPORTER'S PAYMENTS TO UNAFFILIATED FOREIGN PERSONS**

REPORT IN THOUSANDS OF U.S. DOLLARS

Payments to	BEA USE ONLY		Rights related to -									
	3	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
<b>1. Total lines 2-32 this page</b>	001	1	2	3	4	5	6	7	8	9	10	
<b>2. Australia</b>	002	1	601	2	3	4	5	6	7	8	9	10
<b>3. Belgium</b>	003	1	302	2	3	4	5	6	7	8	9	10
<b>4. Brazil</b>	004	1	202	2	3	4	5	6	7	8	9	10
<b>5. Canada</b>	005	1	100	2	3	4	5	6	7	8	9	10
<b>6. France</b>	006	1	307	2	3	4	5	6	7	8	9	10
<b>7. Germany</b>	007	1	308	2	3	4	5	6	7	8	9	10
<b>8. Hong Kong</b>	008	1	611	2	3	4	5	6	7	8	9	10
<b>9. Israel</b>	009	1	504	2	3	4	5	6	7	8	9	10
<b>10. Italy</b>	010	1	314	2	3	4	5	6	7	8	9	10
<b>11. Japan</b>	011	1	614	2	3	4	5	6	7	8	9	10
<b>12. Luxembourg</b>	012	1	316	2	3	4	5	6	7	8	9	10
<b>13. Mexico</b>	013	1	213	2	3	4	5	6	7	8	9	10
<b>14. Netherlands</b>	014	1	319	2	3	4	5	6	7	8	9	10
<b>15. Philippines</b>	015	1	623	2	3	4	5	6	7	8	9	10
<b>16. Saudi Arabia</b>	016	1	511	2	3	4	5	6	7	8	9	10
<b>17. South Korea</b>	017	1	626	2	3	4	5	6	7	8	9	10
<b>18. Spain</b>	018	1	323	2	3	4	5	6	7	8	9	10
<b>19. Sweden</b>	019	1	324	2	3	4	5	6	7	8	9	10
<b>20. Switzerland</b>	020	1	325	2	3	4	5	6	7	8	9	10
<b>21. Taiwan</b>	021	1	628	2	3	4	5	6	7	8	9	10
<b>22. United Kingdom</b>	022	1	327	2	3	4	5	6	7	8	9	10
<b>23. Venezuela</b>	023	1	219	2	3	4	5	6	7	8	9	10
Other countries with which transactions were greater than \$50,000 - Specify country (Use supplemental copied sheets as necessary.)												
<b>24.</b>	024	1		2	3	4	5	6	7	8	9	10
<b>25.</b>	025	1		2	3	4	5	6	7	8	9	10
<b>26.</b>	026	1		2	3	4	5	6	7	8	9	10
<b>27.</b>	027	1		2	3	4	5	6	7	8	9	10
<b>28.</b>	028	1		2	3	4	5	6	7	8	9	10
<b>29.</b>	029	1		2	3	4	5	6	7	8	9	10
<b>30.</b>	030	1		2	3	4	5	6	7	8	9	10
<b>31.</b>	031	1		2	3	4	5	6	7	8	9	10
<b>32. Countries with which transactions were \$50,000 or less each, total</b>	032	1	709	2	3	4	5	6	7	8	9	10

\*Use "Comments" section below to indicate the nature of any intangible assets reported in column (10).

Comments

**EXEMPTION CLAIM** - The U.S. Reporter is not reporting data on this form because it - Mark (X) in appropriate box.

10001  **1** Was not in existence at any time during the reporting period.

**2** Is owned to the extent of more than 50% of its voting stock by another U.S. enterprise. Specify \_\_\_\_\_

**3** Had no transactions with unaffiliated foreign persons in services covered by the survey.

**4** Had transactions with unaffiliated foreign persons in the services covered by this survey, but total receipts and payments were each \$2,000,000 or less. The total amount of the transactions for all the services combined, was approximately \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Report in thousands of U.S. dollars

Receipts	Payments
1 \$ _____	2 \$ _____

**PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT**

Name 1000 1 \_\_\_\_\_

Title \_\_\_\_\_

TELEPHONE NUMBER 1001 1 Area code 2 Number 3 Extension

FAX NUMBER 4 Area code 5 Number

E-MAIL ADDRESS \_\_\_\_\_

**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 III.K of the **Instructions**, estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.

Authorized official's signature \_\_\_\_\_

Print or type name and title \_\_\_\_\_ Date \_\_\_\_\_

May we use e-mail to correspond with you to discuss questions relating to this Form, including questions that may contain information about your company that you may consider confidential? (Electronic mail is not inherently confidential. We will treat information we receive as confidential, but your e-mail is not necessarily secure against interception by a third party.)

1027  **1** Yes

**2** No

E-mail address 1 \_\_\_\_\_

1028 \_\_\_\_\_

## INSTRUCTIONS

BEA estimates that the public reporting burden for this BE-93 report averages 4 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, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0017, Washington, DC 20503.

**Purpose** – Reports on this form are required in order to obtain reliable and up-to-date information on transfers of intangible assets and proprietary rights between U.S. and unaffiliated foreign persons. The information will be used to formulate U.S. policy, and to analyze the impact of that policy and the policies of foreign countries, on international trade in such assets and rights. The data will also be used in compiling the U.S. international transactions accounts.

**Mandatory** – 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 to 3108, as amended – hereinafter "the Act"), and the filing of reports is mandatory under Section 5(b)(2) of the Act (22 U.S.C. 3104).

**Penalties** – Whoever fails to report may be subject to a civil penalty of not less than \$2,500, and not more than \$25,000, and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 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 participated 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 control number is not displayed on the form; such a number (0608-0017) is displayed on this form.

**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 in your files are immune from legal process.

### I. WHO IS TO REPORT AND GENERAL COVERAGE

**A. Who Must Report** – Reports on Form BE-93 are required from U.S. persons who have entered into agreements with unaffiliated foreign persons to buy, sell, or use intangible assets or proprietary rights. (See, however, exceptions and qualifications listed under **What Not to Report**, below.)

**B. Exemption** – A U.S. person otherwise required to report is exempt if total receipts and total payments of the types covered by this form are each \$2,000,000 or less in the reporting year. A person that receives this form and is exempt must either complete the **Exemption Claim** or report the data on the form. If the total of either your covered receipts or covered payments is greater than \$2,000,000 in the reporting year, you must file a report.

**C. Consolidation** – If the U.S. Reporter is a corporation, Form BE-93 is required to cover reportable transactions for the fully consolidated U.S. domestic enterprise consisting of (i) the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and, proceeding down each ownership chain from that U.S. corporation, (ii) any U.S. corporation (including a Foreign Sales Corporation located in the United States) 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 completing that form. The U.S. owner, however, is responsible for ensuring that the required Forms BE-93, both for itself and for the subsidiary, are filed with BEA on a timely basis. Such a subsidiary's filing deadline is the same as that of its owner.

**D. International organizations** – Report transactions with international organizations, which, according to balance of payments conventions, are considered unaffiliated foreign persons even if they are headquartered in the United States. Enter the abbreviated designation, "Int'l Org.", as the name of the country the transaction is with.

### II. WHAT TO REPORT

**A.** Report all receipts and payments accrued during the reporting period for the use, sale, or purchase of intangible assets or proprietary rights. Report all amounts net of withholding taxes or other deductions.

**B.** Report all covered transactions to which you have assigned a value, irrespective of whether the actual amount received or paid was in terms of money, goods, services, or other intangible assets or rights (e.g., exchanges of patent rights).

**C.** Reporting requirements are determined by who the transactions are with and not by where the services are performed or the location of the buyer or seller at the time of the transaction. Thus, reportable transactions may include those conducted over the Internet or other networks (for example, music or computer software provided to unaffiliated foreign persons over the Internet).

**D.** Report receipts from and payments to foreigners made by your foreign affiliates **for your account**.

**E.** Report receipts from and payments to U.S. affiliates of foreign firms **for the account of their foreign parent firm**.

**F.** The specific types of transactions to be reported are listed below in VI., **Specific Item or Column Instructions**.

### III. WHAT NOT TO REPORT

- A.** Do **not** report your receipts from or payments to U.S. affiliates of foreign firms for their own account.
- B.** Do **not** report receipts from or payments to your foreign affiliates or your foreign parent. Information on your transactions with such affiliated firms is collected on Forms BE-577 and BE-605, which may be obtained from this office. Reports on these forms are mandatory. For copies of Form BE-577, call (202) 606-5566, and, for copies of Form BE-605, call (202) 606-5577.
- C.** Do **not** report receipts from or payments to foreigners made by your foreign affiliates **for their own account**.
- D.** Do **not** report fees or commissions in connection with the sale of commodities.
- E.** Do **not** report fees and other receipts or payments arising from contracts to perform services abroad not in connection with the transfer or use of intangible assets or rights. Generally, these transactions should be reported on Form BE-20, BE-22, or BE-47, copies of which may be obtained by calling this office at (202) 606-5588.
- F.** Do **not** report oil royalties and other natural resources (mining) royalties. These data should be reported on Form BE-20 or BE-22.
- G.** Do **not** report fees for professional, administrative, and management services. Such fees should be reported on Form BE-20, BE-22, or BE-47.
- H.** Do **not** report receipts or payments for the use of tangible property, including payments made or received under either financial or operating leases. Rentals of computers should be reported on Form BE-20 or BE-22.

### IV. DEFINITIONS

- A. U.S. Reporter** is the U.S. person filing a report in this survey. (If the U.S. person is an incorporated business enterprise, the U.S. Reporter is the fully consolidated U.S. domestic enterprise consisting of the U.S. parent corporation which is not owned to the extent of more than 50 percent of its voting stock by another U.S. corporation and all other domestic corporations in which the parent corporation directly or indirectly owns over 50 percent of the outstanding voting stock.)
- B. United States**, when used in a geographic sense, means the several States, the District of Columbia, the Commonwealth of Puerto Rico, and all the territories and possessions of the United States.
- C. 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.
- D. 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. United States 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.
- E. Business enterprise** means any organization, association, branch or venture which exists for profitmaking 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 D above.)
- F. Direct investment** means the ownership or control, directly or indirectly, by one person of 10 per centum or more of the voting stock of an incorporated business enterprise, or an equivalent ownership interest in an unincorporated business enterprise.
- G. Parent** means a person of one country who, directly or indirectly, owns or controls 10 per centum 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.
- H. Affiliated foreign group** means (i) the foreign parent, (ii) any foreign person, proceeding up the foreign parent's ownership chain, which owns more than 50 per centum of the person below it up to and including that person which is not owned more than 50 per centum by another foreign person, and (iii) any foreign person, proceeding down the ownership chain(s) of each of these members, which is owned more than 50 per centum by the person above it.
- I. Affiliate** means a business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 per centum 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.
- J. Affiliated foreign person** means, with respect to a given U.S. person, (i) a foreign affiliate of which the U.S. person is a U.S. parent, or (ii) the foreign parent or other member of the affiliated foreign group of which the U.S. person is a U.S. affiliate.

#### IV. DEFINITIONS – Continued

- K. 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 J above.
- L. 2003 fiscal year** is the U.S. Reporter's financial reporting year that has an ending date in calendar year 2003. For a person that does not have a financial reporting year, or does not have a financial reporting year ending in calendar year 2003, its 2003 fiscal year deemed to be the same as calendar year 2003.
- M. Country** means the country of location of the foreign person with whom a transaction has occurred.

#### V. REPORTING PROCEDURES

- A. Due date** – A completed BE-93 is due on March 31, 2004.
- B. Fiscal year reporting period** – This report covers fiscal year 2003, which is your most recent fiscal year that ended on or before December 31, 2003. If your most recent fiscal year ended after December 31, 2003, please call for assistance.
- C. Extensions** – Delays in filing necessarily affect BEA's already tight processing schedule and, therefore, requests for extension of the reporting deadline will not normally be granted. Nevertheless, a limited number of requests for extension in hardship cases will be considered. They must be in writing and received by BEA at least 15 days before the due date of the report and include substantive reasons for the extension. BEA will provide a written response to such requests.
- D. For assistance or additional copies of the forms** – Phone (202) 606-5588 between 8:30 a.m. and 5:00 p.m. eastern time. Copies of our forms are also available on BEA's web page: [www.bea.gov](http://www.bea.gov)
- E. Number of copies** – File a single original copy of each form. This should be the copy with the address label in Part I, if such a labeled copy has been provided by BEA. (Make your corrections to the address on the label if necessary.) You must also retain a file copy of the report for three years to facilitate resolution of questions. (Both copies are protected by law; see the statement on confidentiality.)
- F. 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.
- G. 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.
- H. Where to send the report** – Send reports filed by mail through the U.S. Postal Service to:

U.S. Department of Commerce  
Bureau of Economic Analysis  
BE-50(SSB)  
Washington, DC 20230

Address reports filed by direct private express delivery to:

U.S. Department of Commerce  
Bureau of Economic Analysis, BE-50(SSB)  
Shipping & Receiving Section M-100  
1441 L Street, N.W.  
Washington, DC 20005

#### VI. SPECIFIC ITEM OR COLUMN INSTRUCTIONS

**Item (2)** – Enter ending date for your fiscal year.

**Item (3), Industry classification** – Enter the 4-digit ISI code, from the **Summary of Industry Classifications**, which best covers the activity of your company. For an incorporated entity, this should be the industry code for the fully consolidated U.S. domestic enterprise (see **Definitions**, IV.A.), and not just the part or subsidiary receiving or paying the royalty or fee.

**Item (4)** – State the major activity and product or service in which your firm is involved. For example, "manufacturing – food products."

**Parts I and II** – Report U.S. Reporter's receipts from unaffiliated foreign persons in Part I, and report U.S. Reporter's payments to unaffiliated foreign persons in Part II. All amounts should be reported net of withholding taxes.

Report data opposite country from which royalties and fees were received or to which payments were made; if you had transactions with a country not in the preprinted list, enter the name of the country on one of the blank lines below the preprinted list and give data. Transactions of less than \$50,000 for any single country do not have to be reported by country, but should be included in line 1 total and also in line 32 for each item.

**Column (3), Industrial processes and products** – Include license fees, royalties, and other fees received or paid for the use, sale, or purchase of intangible assets, including patents, trade secrets, and other proprietary rights, that are used in connection with, or related to, the production of goods. (For example, include "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 receipt or payment generally should be reported on Form BE-20, BE-22, or BE-47.

**Column (4), Books, compact discs, audio tapes, etc.** – Include royalties and other fees received or paid for the rights to perform, broadcast, reproduce, and sell as books, compact discs, audio tapes, etc., or otherwise use copyrighted material and other intellectual property. Exclude fees for the rights to display, reproduce, or distribute pre-recorded television tape or motion picture film; such charges should be reported separately in column (6). Exclude fees for rights related to computer software; such charges should be reported on column (8) on this form.

**Column (5), Trademarks, etc.** – Include receipts and payments for the rights to sell products under a particular trademark, brand name, or signature. Include the initial fee and annual fees for domain name registration for the Internet and the receipt or payment from the sale or purchase of a previously registered name. 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 Olympics logo, in advertising, or to place such a trademark on merchandise, is conveyed. Include fees for sponsorship of other events if the fee is for the right to use the logo or trademark of the payee. Fees paid for the display of the payer's logo or trademark are reported on the Form BE-22 as advertising payments. Exclude fees received or paid under a business format franchise (which are reportable under column (9)).

**Column (6), Performances and events pre-recorded on motion picture film and TV tape** – Include royalties, rentals, license fees, and other funds received or paid, including those from outright sales and purchases, for the rights to display, reproduce, or distribute material pre-recorded on motion picture film or television tape. Include payments and receipts for all uses, including theatrical, cable, broadcast television, and non-theatrical.

**Column (7), Broadcast and recording of live performances and events** – Include receipts and payments for rights to record and/or broadcast "live" artistic performances, sports events, and other live performances or events. Payments (or receipts) for the acquisition (or sale) 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 years is to be reported on this form as an acquisition or sale of broadcast rights only in the single year in which the event is actually 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 Treasury Department) at (212) 720-8211.

**Column (8), General use computer software** – Include receipts and payments for the rights to distribute general use software, and rights to reproduce or use general use computer software that was electronically transmitted or made from a master copy. This item includes negotiated licensing fees for reproducing copies of general use software for local area network computer systems, and excludes the value of prepackaged general use software that was physically shipped to or from the United States and included in merchandise trade statistics. Exclude fees for custom software and programming services, which should be reported on Form BE-20 or BE-22.

**Column (9), Business format franchising fees** – Fees received and paid by the U.S. Reporter under business format franchising agreements with unaffiliated 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. Exclude receipts and payments for the use of trademarks (reportable under column (5)), except where such trademarks are part of a business format franchise, even if the fees are nominally considered to be "franchising" fees.

Receipts and payments should be reported net of advertising allowances and other deductions retained by franchisees from gross franchise fees. Include receipts and payments for one-time "up front" charges to new franchisees as well as ongoing fees based upon sales or other measures.

In Part I, U.S. franchisors should report receipts from both unaffiliated foreign outlets and foreign master licensees (i.e., those in which you do not have a 10-percent-or-more equity interest). In the case of fees received from a foreign master licensee, report only the net fees received from the licensee, not the gross fees received by the licensee from foreign outlets. Exclude fees received by your foreign affiliates as franchisors. Also exclude receipts from "company-owned" outlets abroad, as such outlets are considered foreign affiliates rather than unaffiliated foreign persons; such receipts should be reported in BEA's direct investment survey of transactions between U.S. parents and foreign affiliates (Form BE-577) and not here. Include receipts from jointly owned outlets only if the U.S. Reporter's equity interest is below that required for the entity to qualify as a foreign affiliate.

In Part II, U.S. outlets and master licensees should report payments made directly to unaffiliated foreign franchisors. U.S. outlets should not report payments to U.S. master licensees, as these are domestic (U.S.-to-U.S.) transactions. Do not report payments that are to a U.S. company, rather than directly to an unaffiliated foreign person. Payments by a "company-owned" U.S. outlet to a foreign owner should be reported in BEA's direct investment survey of transactions between U.S. affiliates and foreign parents (Form BE-605) and not here.

**Column (10), Other intangibles** – Include receipts and payments not classified in one of the preceding categories. Include receipts or payments by communications carriers to secure capacity by indefeasible right of users (IRU's). For entries in this column, please specify in the "Comments" section the type of intangible right involved.

**OVERFLOW SHEET FOR 2003 FORM BE-93, ANNUAL SURVEY OF ROYALTIES, LICENSE FEES,  
AND OTHER RECEIPTS AND PAYMENTS FOR INTANGIBLE RIGHTS BETWEEN U.S. AND  
UNAFFILIATED FOREIGN PERSONS**

Form BE-93, Part \_\_\_\_ (Enter "R" for receipts or "P" for payments)

Overflow Page # \_\_\_\_ of

Company Name: \_\_\_\_\_

Control Number: \_\_\_\_\_  
(From the address label)

Country	BEA USE ONLY		Industrial processes and products	Books, compact discs, audio tapes, etc.	Trademarks, etc.	Performances and events pre-recorded on motion picture film & TV tape	Broadcasting and recording of live performances and events	General Use Computer Software	Business format franchising fees	Other intangibles * (See VI. of the instructions.)
	(1)	(2)								
<i>Country total for this page</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>
<i>(sum of rows 034-057) 001</i>										
034	1	2	3	4	5	6	7	8	9	10
035	1	2	3	4	5	6	7	8	9	10
036	1	2	3	4	5	6	7	8	9	10
037	1	2	3	4	5	6	7	8	9	10
038	1	2	3	4	5	6	7	8	9	10
039	1	2	3	4	5	6	7	8	9	10
040	1	2	3	4	5	6	7	8	9	10
041	1	2	3	4	5	6	7	8	9	10
042	1	2	3	4	5	6	7	8	9	10
043	1	2	3	4	5	6	7	8	9	10
044	1	2	3	4	5	6	7	8	9	10
045	1	2	3	4	5	6	7	8	9	10
046	1	2	3	4	5	6	7	8	9	10
047	1	2	3	4	5	6	7	8	9	10
048	1	2	3	4	5	6	7	8	9	10
049	1	2	3	4	5	6	7	8	9	10
050	1	2	3	4	5	6	7	8	9	10
051	1	2	3	4	5	6	7	8	9	10
052	1	2	3	4	5	6	7	8	9	10
053	1	2	3	4	5	6	7	8	9	10
054	1	2	3	4	5	6	7	8	9	10
055	1	2	3	4	5	6	7	8	9	10
056	1	2	3	4	5	6	7	8	9	10
057	1	2	3	4	5	6	7	8	9	10

*Note: You may use this Overflow Sheet to report covered transactions if there is insufficient space on form BE-93, Parts I or II, to list every individual foreign country with which you had transactions. Overflow sheets should be attached to form and mailed to our office. The BE-93 form is also available in a Microsoft Excel format. If you wish to receive a copy of the Excel file, send an e-mail message to [be-93@bea.doc.gov](mailto:be-93@bea.doc.gov) with your request and we will reply to you with the file attached to our message.*