

Compliance Information Sheet
International Transactions
Baylor University
Office of General Counsel
September 2012

Overview

Background: The United States has implemented laws and regulations that control several aspects of international transactions (including transactions with foreign nationals in the United States). In general, the policies underlying the laws and regulations relate to national security,¹ terrorist activities, immigration, commerce, and economic sanctions or embargoes against specific countries. As Baylor's research and international operations evolve and increase, these laws and regulations will have increasing impact on Baylor's operations.²

Responsibilities: It is Baylor University's legal obligation to comply with all applicable local, state, federal, and host country laws or regulations. Accordingly, all personnel (including faculty and staff, visiting scholars, postdoctoral fellows, students and others retained by or working for or at Baylor) have a corresponding duty and expectation to conduct their Baylor affairs in accordance with the applicable local, state, federal, and host country laws and regulations.

The law typically attaches legal responsibility and accountability to the person or entity with control of, or the right to control, the operations involving the compliance issues. Consequently, these are not just Baylor's issues; this can be personal.

Scope of this Compliance Information Sheet: The scope of this guidance includes the following topics:

1. Immigration
2. Export and Deemed Export Controls
3. Disclosure Requirements on Certain International Transactions
4. Foreign Corrupt Practices Act
5. Anti-Boycott Laws
6. Shipment of Research Materials
7. Some Prohibited Transactions
8. Research-Related Regulations and Ethical Standards

¹ The Department of Justice has developed a white paper titled "Higher Education and National Security: The Targeting of Sensitive, Proprietary and Classified Information on Campuses of Higher Education." The Federal Bureau of Investigation prepared the paper to "provide awareness to administrators, senior researchers, export control offices, and technology transfer offices at higher education institutions about how foreign intelligence services and non-state actors use U.S. colleges and universities to further their intelligence and operational needs." It provides context for some of the compliance issues discussed in this Compliance Information Sheet. It is attached as Tab A.

² See Baylor University's Draft Export Compliance Program Manual, available from the Office of Sponsored Programs.

9. Endangered Species and Wildlife Protections
10. Cultural Property
11. Additional Considerations

Information related to these topics is contained below under *Specific International Transactions*. This guidance is not legal advice, but is educational in purpose to facilitate an understanding of compliance risks within Baylor operations with an international component even when the operations are only within the United States. Legal advice can be obtained by contacting the Office of General Counsel at (254) 710-3821.

Significance: Compliance is a significant issue for several reasons, for both the institution and the individuals involved in the operations that create the compliance issue. Beyond the employment consequences for an individual, both the individual responsible or the institution or both can be subject to substantial penalties imposed by either the responsible enforcement agency or by the judicial system, including imprisonment in some cases. Additionally, non-compliance can undermine the credibility of the individuals and the institution and deprive the individual and the institution of the ability to participate in mission-related activities. Enforcement agencies may be able to impose a “debarment” penalty that prohibits activities or federal funding for such activities.

As an example, in the area of export controls, both the institution and the individual are subject to administrative, civil and criminal sanctions. Some violations can trigger fines up to a million dollars per violation and imprisonment. Enforcement actions are typically a matter of public record. A recent case at the University of Tennessee makes the point: a professor was sentenced to four years in prison for a violation of the restrictions on export of defense related articles, in his case, weapon guidance systems. The university did not receive any penalties because it had advised the professor appropriately.

In another case a university professor was placed on the Denied Persons List, in addition to other criminal and civil penalties. Those on the Denied Persons List (discussed below) are denied the privileges of research work on those matters regulated by the relevant federal law. Penalties can also include debarment from receipt of federal funds, institutionally or individually.

Specific International Transactions

1. Immigration

General: Crossing international boundaries is a significant event, whether it is U.S. persons crossing into another country or foreign nationals coming to the United States. In the United States, the Department of State and the Department of Homeland Security administer the laws and regulations of the United States. Compliance with the immigration laws presents some operational challenges because of the time it takes to obtain the appropriate paper work. In some cases, for example, such as the H status discussed below for specialty occupation foreign

nationals coming to the United States, Homeland Security must first review the immigration petition request for work authorization and approve it. After that, the foreign national will typically have to visit the U.S. Embassy in his or her home country to obtain a visa that permits the entry into the U.S. After 9/11, all these processes have become more complicated and more difficult to predict. While it can be done, it may not be done soon enough to meet the immediate operational needs. It is necessary to plan ahead, whether travelling to a foreign country or bringing a foreign national into the United States.

Foreign Nationals Entering U.S.:

- **Employees:** Foreign nationals who are not Lawful Permanent Residents (the “green card”) of the United States must be authorized to work in the United States and in some cases authorized to work for Baylor University specifically. The burden of compliance in this area is on Baylor to ensure the employee has an appropriate status and demonstrates that status to Baylor when hired. Two offices at Baylor can assist with some immigration issues:
 - The Office of General Counsel can assist in obtaining the appropriate status for foreign nationals in specialty occupations (H status which applies to faculty). The process involves several steps culminating in the submission of the CIS Form I-129. (Attachment A-2) The Office of General Counsel can also assist with foreign nationals of Canada or Mexico under the North America Free Trade Agreement.
 - The Center for International Education (CIE) can provide assistance in obtaining work authorization for foreign national students who have been in F status as a student under Optional Practical Training rules. This process is sometimes a bridge to the H status. Additionally, CIE can provide J visas for employees who may have to return to their home country.

Upon employment, all employees (student workers, foreign nationals, U.S. citizens and foreign nationals with Lawful Permanent Residency) must complete an I-9 (Attachment A-3) and provide the appropriate documentation to Baylor. Employees who do not do this may not get paid and cannot work for Baylor.

- **Non-employees:** Persons within the U.S. with whom Baylor does business must also be in the U.S. with appropriate immigration status to conduct business in the United States. The non-employee is responsible to obtain the immigration clearance which is often a B status for business visitors. B status has some significant limitations.
- **Students:** Students in lawful student status must be registered with the CIE. CIE is responsible for tracking all such students in the federal tracking system called the Student and Exchange Visitor System (SEVIS), which also include Exchange Visitors who may be visiting in J status. Students in a lawful student status may be able to be an employee as a derivative right of lawful student status.

U.S. Persons/Baylor Employees Entering Foreign Country:

- **International Travel Generally:** Individual or group travel for Baylor activities (by faculty, staff, students or activity participants) must be coordinated with CIE or Student

Missions, and comply with CIE policies³ and protocols. Pre-planning, risk assessment, compliance and crisis response are all part of the process to safeguard health and safety and Baylor resources. Along with the other issues addressed in this compliance sheet, pre-planning includes the need to address U.S. State Department travel warnings and related planning to address issues in the foreign country.

- **Entry Into Another Country:** It may not need to be stated, but part of the planning is ensuring that the individual can appropriately cross the border into the foreign country. Baylor has had some experience with individuals who realize in transit that they have not obtained a necessary entry visa. This is a personal responsibility to obtain the necessary travel documents as the right to enter into another country is personal to the traveller.

2. Export and Deemed Export Controls⁴

General: The federal Departments of Commerce, State, and Treasury administer the primary controls on exports.⁵ Commerce regulates the export of items and information that have civil applications; State regulates the export of items that have military applications or that relate to space; and Treasury enforces country-specific embargoes or economic sanctions. The controls may prohibit the export to a foreign country or foreign national, or may require appropriate licensing to export or otherwise transfer a regulated item to any foreign national or provide access to a regulated item by a foreign national (even if in the United States—called a “deemed export”).

Because of the mission of Baylor to disseminate information and knowledge, the deemed export concept risk creates a very real risk to Baylor. Under the deemed export principle, the laws and regulations can be violated without a physical transfer of a controlled item or information across the borders of another country. A “deemed” export is a transfer of, or just access to, a controlled item (including information) to a foreign national person who may be here in Waco, Texas. The concept can apply anywhere, including such venues as class lectures, meetings, conferences, and laboratory access.

The Department of Commerce: The Department of Commerce, through its Bureau of Industry and Security (BIS) enforces export control regulations relating to “dual-use” goods and technology (having both civil and military application). Regulated items and technology are listed on the Commerce Control List (CCL)⁶ found in the Export Administration Regulations (EAR). Items that are not on the CCL typically do not require a license or other approval, unless the item is to be provided to a country that is under economic sanctions or embargo. Whether a

³ CIE Policy is found at <http://www.baylor.edu/content/services/document.php/145587.pdf>

⁴ A matrix of the regulations, sanctions and countries involved is demonstrated at the following link: <http://www.research.ufl.edu/research/doc/ExportControlsTradeSanctionsCountryKeyJune2008.doc>

⁵ The term “export” is typically defined broadly. For the purposes of this Information Sheet, it may include: physical shipment to another country or to a foreign national in a foreign country (export), a secondary shipment by the first transferee to another entity (re-export), or transfer to or access by a foreign national in the United States (deemed export). Each transfer in a chain of transfers requires examination and appropriate licensing.

⁶ The index to the CCL is located at <http://www.bis.doc.gov/policiesandregulations/ear/>.

license is required to export or re-export an item or technology on the CCL is determined by examining the precise classification of the item, the destination of the item, the end-user and the end-use. The Department of Commerce encourages voluntary compliance (See Compliance Guidance at Tab B-1), but can impose significant institutional and individual penalties for non-compliance.

The CCL list contains ten categories of controlled items numbered as follows:

0. Nuclear related items and miscellaneous items
1. Chemical compounds, microorganisms and toxins
2. Materials processing
3. Electronics
4. Computers
5. Telecommunications (Part 1) and Encryption (Part 2)
6. Sensors and Lasers
7. Navigation and avionics
8. Marine vessels, propulsion and equipment
9. Propulsion systems and space vehicles (includes aircraft and aircraft engines)

The following items are excluded from EAR coverage:

1. Items that are exclusively controlled for export or re-export by certain federal departments and agencies.
2. Pre-recorded phonograph records reproducing the content of printed books and printed books themselves and other miscellaneous publications.
3. Publicly available technology and software, except software with a classification of Encryption, that is one at least one of the following:
 - a. Already published or will be published. Published means:
 - i. Publication in periodicals, books, print, electronic (including software) or any other media available for distribution to any member of the public or to a community of persons interested in the subject matter, either for free or at a price that does not exceed the cost of reproduction and distribution.
 - ii. Readily available at libraries open to public or at university libraries.
 - iii. Patents and open published patent applications available at any patent office.
 - iv. Released at an open conference, meeting, seminar, trade show, or other open gathering.
 - b. Arise during, or result from, fundamental research. EAR Fundamental Research is basic and applied research in science and engineering where the resulting information is ordinarily published and shared broadly within the scientific community (excludes Encryption classification). Any controls on publication may defeat this exception.
 - c. Is educational information. Educational Information is information released by instruction which is contained in catalog courses and associated teaching laboratories of Baylor.
 - d. Are included in certain patent applications.

Items on the CCL typically require a license to export. Items that are not on the CCL can typically be exported without a license unless the item is being sent to a country subject to economic sanctions or embargo or to a prohibited person or for a prohibited end use.

The following avenues are available for compliance. Accordingly any export or deemed export must fall within one of the following determinations and appropriate action:

No License Required (NLR). Most items not on the CCL do not require any license and some items on the CCL may be provided to a country that has no restrictions.

Licensing Exceptions. Several exceptions exist. These include, but are not limited to, the following:

- TMP (Certain temporary exports). For example, any individual travelling outside the United States with a laptop, PDA, cell phone, data storage device, or encrypted software may need a license if this exception did not apply. A license may not be required if the device remains in the exclusive control of the traveler and the traveler does not permit anyone else in the foreign country use the device. However, the exception may not apply if the equipment has controlled data or encryption software. See Tab B-2.
- LVS (Items of limited value, which is set within each category)
- TSR (Certain technology and software to certain countries)
- GOV (Exports to certain government entities)
- AGR (Agricultural commodities)

Licensing: If the item is regulated by EAR, and neither NLR nor a License Exception apply, Baylor must apply for a license for any export, re-export or deemed export. No licensing is required for those items that are excluded from EAR.

BIS also maintains the Denied Persons List and the Entities List, which identify specific persons and entities to which exports are not permitted without the prior approval of BIS:

- “Denied Persons” is maintained by the U.S. Department of Commerce BIS and lists of those who have been denied the privilege of export, usually for a previous violation of U.S. export control laws.
- “Entity List” documents foreign companies that are known or believed to be involved in weapons proliferation located in China, India, Iran, Israel, Pakistan, Russia, Syria, and the United Arab Emirates. <http://www.bis.doc.gov/entities/default.htm>
- “Unverified List” includes foreign persons who in the past were parties to a transaction that the BIS could not conduct a pre-license check or post-shipment verification. http://www.bis.doc.gov/enforcement/unverifiedlist/unverified_parties.html

The Department of State: The State Department’s Directorate of Defense Trade Controls (DDTC) regulates the export of defense goods or defense services (including technical data) under the authority established in International Traffic in Arms Regulations (ITAR). The State Department encourages voluntary compliance (See Tab B-3), but can impose significant institutional and individual fines and penalties for non-compliance, which can include debarment

from receipt of federal funds. Baylor should register with the DDTC in case it anticipates dealing with Defense Articles or Defense Services, as outlined below. (See Tab B-4)

Generally, a Defense Article⁷ is an item developed for a military application that does not have a predominant civil application. Unless an exemption applies, a license must be obtained before any Defense Article or Defense Service, including technical data, is exported to a foreign country or any foreign national individual (even if located in the United States). Authorization of DDTC is also required for any agreement under which a U.S. person will furnish assistance to foreign persons in the development, design, production or use of a Defense Article or under which a U.S. person will license to a foreign party the right to manufacture U.S. origin defense articles abroad.

The list of Defense Articles is the Munitions List and contains the following categories subject to regulation:

- I. Firearms, Close Assault Weapons, and Combat Shotguns
- II. Guns and Armament
- III. Ammunition and Ordnance
- IV. Launch Vehicles, Guided Missiles, Ballistic Missiles, Rockets, Torpedoes, Bombs, and Mines (includes meteorological and other sounding rockets)
- V. Explosives and Energetic Materials, Propellants, Incendiary Agents and Their Constituents
- VI. Vessels of War and Special Naval Equipment
- VII. Tanks and Military Vehicles
- VIII. Aircraft and Associated Equipment
- IX. Military Training Equipment and Training
- X. Protective Personnel Equipment and Shelters
- XI. Military Electronics
- XII. Fire Control, Range Finding, Optical and Guidance and Control Equipment
- XIII. Auxiliary Military Equipment
- XIV. Toxicological Agents, Including Chemical Agents, Biological Agents and Associated Equipment
- XV. Spacecraft Systems and Associated Equipment
- XVI. Nuclear Weapons, Design and Testing
- XVII. Classified Articles, Technical Data, and Defense Services Not Otherwise Enumerated
- XVII. Directed Energy Weapons
- XIX. [Reserved]
- XX. Submersible Vessels, Oceanographic and Associated Equipment
- XXI. Miscellaneous Articles

Defense Services includes activities relating to Defense Articles and includes: (i) furnishing assistance (including training) in the design, development, engineering, manufacture, production, assembly, testing, repair, maintenance, modification, operation, demilitarization, destruction, processing or use of defense articles, (ii) furnishing of Technical Data (defined below), or (iii) furnishing military training regardless of format.

⁷ The index to the Munitions List is found at <http://www.fas.org/spp/starwars/offdocs/itar/p121.htm#ITAR>.

Technical Data includes:

- (i) Information (other than Software) required for the design, development, production, manufacture, assembly, operation, repair, testing, maintenance or modification of defense articles, including blueprints, drawings, photographs, plans instructions, or documentation,
- (ii) Classified information relating to Defense Articles and Defense Services,
- (iii) Information covered by an invention secrecy order, and
- (iv) Software directly related to the defense articles.

Technical Data does not include information concerning general scientific, mathematical or engineering principles commonly taught in colleges and universities. Technical data also does not include information in the Public Domain.

Public Domain means information which is published and which is generally accessible or available to the public through the following:

- (i) Sales and newsstands and bookstores
- (ii) Subscriptions available without restriction
- (iii) Second class mailing privileges granted by the U.S. Government
- (iv) Libraries open to the public or from which the public can obtain documents
- (v) Patents available at any patent office
- (vi) Unlimited distribution at a conference, meeting, seminar, trade show or exhibition, generally accessible to the public in the United States
- (vii) Public release after approval by the appropriate U.S. governmental agency
- (viii) Fundamental Research (defined as basic and applied science and engineering at accredited institutions of higher education in the U.S. where the resulting information is ordinarily published and shared broadly in the scientific community). University research will not be considered Fundamental Research if the University or its researchers accepts other restrictions on publication of the results (for proprietary, funding or other reasons), or if the research is funded by the U.S. Government and specific access and dissemination controls are applicable.

The exceptions relating to Technical Data and the Fundamental Research at institutions of higher education do NOT provide any exception to export of a Defense Article or Defense Services (Defense Services other than providing Technical Data).

Even if a license is otherwise required, there is a general licensing exception for disclosures of unclassified Technical Data within the United States for bona fide University employees. The requirements are:

- (i) The foreign national is a full-time regular employee of Baylor,
- (ii) The foreign national's permanent abode throughout the period of employment is in the United States,

- (iii) The foreign national is not a national of a country to which exports are prohibited, and
- (iv) Baylor informs the foreign national in writing that the technical data may not be transferred to other foreign persons without the written approval of DDTC.

This exception does not apply export or deemed exports of Defense Articles or Defense Services other than Technical Data, or at all under EAR.

DDTC also maintains a list of “debarred” persons and entities whose exporting privileges have been revoked because of violations of ITAR. The lists include the following:

- “Debarred Parties List” of those who are denied the privilege of participating directly or indirectly in the export of defense articles, technical data or services.
<http://pmddtc.state.gov/compliance/debar.html>
- “List of Non-Proliferation Sanctions” is maintained by the U.S State Department and lists persons sanctioned under various statutes related to weapons nonproliferation.
<http://www.state.gov/t/isn/c15231.htm>

The Department of Treasury: The Office of Foreign Assets Control (OFAC) of the U.S. Department of the Treasury administers and enforces economic and trade sanctions based on U.S. foreign policy and national security goals against targeted foreign countries and regimes, terrorists, international narcotics traffickers, those engaged in activities related to the proliferation of weapons of mass destruction, and other threats to the national security, foreign policy or economy of the United States. OFAC acts under Presidential national emergency powers, as well as specific legislation, to impose controls on transactions and freeze assets. Many of the sanctions are based on United Nations and other international mandates, are multilateral in scope, and involve close cooperation with allied governments.

Currently, economic or trade sanction programs exist with respect to Burma (Myanmar), Cuba, Iran, Iraq, Libya, North Korea, Liberia, Sudan, Syria and Zimbabwe. The scope of the programs varies but can include a license to do no more than the travel into the country. OFAC also maintains lists of Specially Designated Terrorists and Specially Designated Nationals and Blocked Persons, with whom U.S. persons and entities are prohibited from engaging in any transactions, financial or otherwise:

<http://www.treasury.gov/resource-central/sanctions/Prog>
<http://www.treasury.gov/about/organizational-structure/offices/Pages/>

University Application of Export Controls: As the prior summary indicates, universities do not have a universal exclusion from the regulations, including deemed exports, even though we are in the business of transferring information and knowledge. However, the law and regulations make some allowances that accommodate part of the university mission and operations.⁸ It

⁸ Other exceptions may exist for some subject matter, such as the involvement of North Atlantic Treaty Organization (or major non-NATO allies). See the link at footnote 2.

should also be noted, however, that the exclusions and exceptions, though similar in name, are different in scope under EAR and ITAR. For example, Fundamental Research under EAR may provide a complete exclusion; Fundamental Research under ITAR may provide an exception only to the provision of Technical Data, but not as to Defense Articles or other Defense Services.

There continues to be a tension between the national policy and higher education principles. Currently, this tension may be addressed between the Executive and Legislative Branches of the U.S. Government. The “tone” of enforcement has probably been somewhat lenient as to higher education; however, the law should not be ignored as leniency can evaporate with repeat offenses or an attitude of disregard (as in the University of Tennessee case that resulted in four years imprisonment of the faculty member).

In some situations, universities have declined to engage in some research subject to export controls because of the burdens of compliance. Such an operational decision may be made by management and is one way to control the risks of compliance.

Implementation: Although the scope of federal regulations is significant, it should be remembered that most of the rules are about process to comply and not about absolute prohibitions. In terms of ITAR and EAR, the process issues could include:

- Identification of the issues: Key factual determinations are required to apply the regulations. These include the subject matter, the participants with contact with the subject matter and status as a foreign national, where the transaction will occur, the end-use and the end-user.
- Registration: ITAR requires registration by Baylor if Baylor may be involved with subject matter listed on the Munitions List. Registration itself is not a license if a license is required.
- Technology Control Plans: Technology Control Plans are controls implemented for a specific project to mitigate the risks of impermissible disclosures or transfers.
- Licensing: A license, or a determination that no license is required, may be required under EAR or ITAR. Under EAR, laptops, GPS and other Equipment, a self-certification may be sufficient to meet an exception to EAR licensing.
- Re-export: If the subject matter is regulated, controls, such as contractual terms that prohibit additional transfers, may be required.
- Voluntary Self-Disclosures: Both EAR and ITAR promote compliance by encouraging voluntary self-disclosures (VSDs) about non-compliance. Such disclosures demonstrate an intention to comply, which may be helpful to mitigate penalties. For example, the Department of Commerce indicates that in one year 100% of VSDs were resolved with findings of no violations or letters of warning.
- Compliance Programs: Both EAR and ITAR encourage voluntary compliance programs to provide institutional controls relating to Baylor activities that may be impacted by EAR and ITAR.

Additional information can be found at the following websites:

<http://www.bis.doc.gov/licensing/exportingbasics.htm>
<http://export.stanford.edu/lists.html>
http://www.pmddtc.state.gov/regulations_laws/itar.html
<http://www.fas.org/butler/sentence.html>

3. **Disclosure Requirements on Certain International Transactions**

General: Several federal laws mandate certain reporting requirements.⁹ It is important to note that many of the laws related to the regulation of currency, but several go well beyond currency to address such things as international business and gift transactions, certain crimes on real property owned or controlled by Baylor, typical non-profit activities, sanctions against certain foreign countries, and export control. Twelve such reporting requirements are summarized below.

Specific Disclosure Requirements: (Tabs C-1 through C-12 [If not attached, the forms are available from the Office of General Counsel])

- **U.S. Department of Homeland Security (Citizenship and Immigration Services)** (CIS Form I-129 Part VI [Tab C-1])
 - Disclosures: Certification that Baylor has reviewed EAR and ITAR and has determined that no license is required or that a license is required to release regulated items to the foreign national being hired in H-1 status (and that the license will be obtained before any release of the regulated items to the foreign national). [The same self-certification should be made for any foreign national involved in Baylor activities wherever located.
 - Office of Primary Responsibility: Baylor's organizational unit that is hiring the foreign national. [The Office of General Counsel prepares the form for signature by the appropriate vice president.]
- **U.S. Department of Education** (No form provided; Tab C-2 is an explanatory letter from the U.S. Department of Education)
 - Disclosures: A gift from or a contract with a foreign source, the value of which is \$250,000 or more, considered alone or in combination with all other gifts from or contracts with that foreign source within a calendar year.
 - Office(s) of Primary Responsibility: Gift Accounting/Accounts Payable/Accounts Receivable/All Baylor representatives who receive such gifts or enter such contracts must report the transactions to through the appropriate Vice President to the Office of General Counsel.

⁹ Voluntary Self-Disclosures are discussed under the section on Export and Deemed Exports.

- **U.S. Department of Education** (Baylor's Crime Log and Annual Security Report [Tab C-3])
 - Disclosures: Certain types of reported crimes that occur on property "owned or controlled" by Baylor, or other property immediately adjacent thereto.
 - Office of Primary Responsibility: Program directors of Baylor's international academic and mission trips must provide the Baylor Police Department information regarding reported crimes on any property "owned or controlled" by Baylor incident to international activities.
- **U.S. Department of Treasury, Internal Revenue Service** (IRS Form 990, Schedule F [Tab C-4])
 - Disclosures:
 - Part I: Aggregate revenues or expenses are more than \$10,000 for the tax year from grant-making, fundraising, business, investments and program activities outside the U.S.
 - Part II: More than \$5,000 of grants or assistance to any particular foreign organization or foreign government.
 - Part III: More than \$5,000 of grants or assistance, in the aggregate, to foreign individuals.
 - Office of Primary Responsibility: Office of Sponsored Programs, Development, Accounts Payable, Accounts Receivable, Gift Accounting, Investment Office, Program Directors, and all Baylor representatives who enter into any such transactions (regardless of amount) for Baylor must report the transactions to the Director of Tax Compliance for consolidation in the Baylor University Form 990.
- **U.S. Department of Treasury, Internal Revenue Service** (IRS Form 5713 [Tab C-5])
 - Disclosures:
 - Operations in or related to a boycotting country or with the government, a company or a foreign national of a boycotting country. (Boycotting countries change, but currently include: Kuwait, Lebanon, Libya, Qatar, Saudi Arabia, Syria, United Arab Emirates, and Yemen)
 - Requests for and acts of participation in or cooperation with an international boycott
 - Office of Primary Responsibility: All Baylor representatives engaging in such operations or receiving or participating in such acts must report the operations or acts to the Director of Tax Compliance.
- **U.S. Department of Treasury** (TD F 90-22.1 [Individual requirement Tab C-6])
 - Disclosures: A financial interest in or signature or other authority over any foreign financial account in a foreign country, if the aggregate value of the financial accounts exceeds \$10,000 at any time during the calendar year.
 - Office of Primary Responsibility: Baylor individuals with such signature authority on Baylor financial accounts, in consultation with the Director of Tax Compliance.
- **U.S. Department of Treasury, Customs Service** (Customs Form 6059B [Tab C-7])

- Disclosures: Possession of currency or monetary instruments over \$10,000 U.S. or foreign equivalent (among other disclosures).
 - Office of Primary Responsibility: Any individual entering the United States.
- **U.S. Department of Treasury, Customs and Border Protection** (Financial Crime Enforcement Network Form 105 [Tab C-8])
 - Disclosures:
 - Physical transport, mailing, shipment (or causing physical transport, mailing, shipment) of currency or other monetary instruments in an aggregate amount exceeding \$10,000 at one time from the U.S. to any place outside the U.S.
 - Receipt in the U.S. of currency or other monetary instruments in an aggregate amount exceeding \$10,000 at one time which was transported, mailed, or shipped from any place outside the U.S.
 - Does not apply to transfers through normal banking channels (but see below).
 - Office of Primary Responsibility: Baylor individuals who engage in the listed transactions with Baylor money must report the transactions to the Director of Tax Compliance.
- **U.S. Department of Treasury, Internal Revenue Service** (IRS Form 8300 [Tab C-9])
 - Disclosures: “Cash” payments (does not include checks drawn on the payor’s own account) over \$10,000 received by Baylor.
 - Office of Primary Responsibility: Accounts Receivable and Cashiers Office or any Baylor representatives who receive such payments must report the transactions to Office of Tax Compliance.
- **U.S. Department of Commerce, Bureau of Industry and Security** (Commerce Form BIS-621P [Tab C-10])
 - Disclosures: Any request for restrictive trade practice or boycott.
 - Office of Primary Responsibility: Baylor individuals who receive any such requests must report the requests to the Office of General Counsel.
- **U.S. Department of Commerce, Bureau of Industry and Security** (Commerce Form 7525-V [Tab C-11])
 - Disclosures: Shippers must declare items shipped on the Shippers Export Declaration Form. In general terms, any shipment valued at \$2,500 or more, or that requires an export license under export control laws, requires disclosures.
 - Office of Primary Responsibility: The person(s) making the shipment is responsible for providing the required disclosures.
- **U.S. Department of Commerce, Bureau of Economic Analysis** (Commerce Form BE-125 [Tab C-12])
 - Disclosures: Total sales in excess of \$6 million or total purchases in excess of \$4 million with foreign persons of specific services or intangible assets identified by the Department of Commerce.

- Office of Primary Responsibility: Baylor individuals engaging in such transactions of any amount for Baylor must report the transactions to the Office of General Counsel/Accounts Payable/Accounts Receivable.
- **U.S. Office of Management and Budget Federal Funding Accountability and Transparency Act Sub-award Reporting System (FSRS)** (FSRS Online Report [Tab C-13])
 - Disclosures: Information relating to federally funded subcontracts or grant sub-awards of \$25,000 or more.
 - Office of Primary Responsibility: Accounts Payable and Office of Sponsored Programs.

4. Foreign Corrupt Practices Act

This statute prohibits, with very limited exceptions, the payments or gifts of “anything of value” to a foreign official to influence the official to give business or to obtain an improper advantage in securing or retaining business. Additional information can be found at: www.justice.gov/criminal/fraud/fcpa/

5. Anti-Boycott Laws

A variety of laws and amendments prohibit individuals or entities from participating in a boycott that is not approved by the United States Government. The primary unsanctioned boycott is the Arab boycott of Israel. Requests to participate in such a boycott must be reported to both the Department of Commerce and the Internal Revenue Service. In addition, any “operations” in or related to a boycotting country must be reported to the Internal Revenue Service. Boycotting countries include: Kuwait, Lebanon, Libya, Qatar, Saudi Arabia, Syria, United Arab Emirates, and Republic of Yemen. Information can be found at the following websites:

<http://www.bis.doc.gov/policiesandregulations/index.htm>
<http://www.bis.doc.gov/complianceandenforcement/antiboycottcompliance/boycott.htm>
www.irs.gov/pub/irs-pdf/i5713.pdf

6. Shipment of Research Materials

In addition to EAR and ITAR, some research materials, including chemicals, biologics and radioactive materials, are also regulated with respect to export or shipment, including overseas. Regulations may also apply to scientific samples and specimens, genetic elements of pathogens, vaccines, diagnostic material, animals, insects, plants, soil, personal protective equipment, some metals and alloys, as well as certain centrifuges, fermentors and oscilloscopes. Requirements

may be established by state or federal law and regulation, the transporter itself, the receiving country or the receiving party by a Material Transfer Agreement. Additional information can be found at the following websites:

www.yale.edu/transportation/Import.htm
<http://www.epa.gov/oppfead1/international/agreements/>
<http://www.phmsa.dot.gov/hazmat/regs>
<http://www.epa.gov/oppt/chemtest/>
http://www.rerogers.com/pdfs/SED_Instructions.pdf
<http://pe.usps.com/text/qsg300/Q601.htm>
http://www.faa.gov/about/office_org/headquarters_offices/ash/ash_programs/hazmat/
<http://www.iata.org/whatwedo/cargo/standards/Pages/index.aspx>

7. Some Prohibited Transactions and Other Considerations (Financial and Non-financial)

Part of the anti-terrorism policy of the United States includes laws designed to curtail the flow of funds to terrorist organizations. The flow of funds to terrorist organizations is not always obvious and may seem like a remote risk. However, charities have been considered “easy-pickings” by those who wish to take advantage of charitable intent. Any activities in areas where terrorist organizations may be active require enhanced review and due diligence to avoid even the appearance that the financial transaction is prohibited. Red flags would include proposed transactions that do not make business sense or that are inconsistent with legitimate business practices.

- Money laundering laws: Several laws prohibit the practice of using specific financial transactions to conceal the identity, source or destination of money for illegal purposes. The regulatory scheme is aimed primarily at banks and financial institutions; however, the requirements could impinge any transaction because of customer verification and due diligence requirements. Information can be found at: http://www.fdic.gov/regulations/examinations/bsa/bsa_3.html
- Support to foreign terrorist organizations and certain governments: It is a felony for an individual knowingly to provide “material support” or “resources” to an organization designated by the U.S. Secretary of State as a Foreign Terrorist Organization (FTO). The current list of FTOs is found at: www.state.gov/j/ct/rls/other/des/123085.htm.
- Embargoed countries: Financial dealings with certain governments are also specifically prohibited. The current governments listed are Cuba, Iran, Sudan and Syria. <http://www.treasury.gov/resource-center/sanctions/Pages/default.aspx>
- Counter-terrorism considerations: A thorough background of the national security issues is found in a somewhat dated but valuable document called the “Handbook on Counter-

Terrorism Measures: What U.S. Nonprofits and Grant-makers Need to Know.” It can be found at the following:

<http://www.cof.org/files/Documents/Publications/2004/CounterTerrorismHandbook.pdf>

- Principles of International Charity: The U.S. Department of Treasury also developed some additional best practices for the charitable sector organizations. The Principles of International Charity can be found at:

http://www.cof.org/files/Documents/International_Programs/Principles_Final.pdf

8. Research-Related Regulations and Ethical Standards

Funded research of course carries with it all the obligations imposed by the assurances made to obtain the funding. Additionally, if research is conducted overseas, international standards may also attach, such as the Declaration of Helsinki regarding research on human subjects. Laws of the host foreign country may also affect and regulate the research. Some ethical standards require review of protocols by an independent review board that also considers the requirements of the host country. Some information relating to ethical standards (such as the Declaration of Helsinki and the Belmont Report) and foreign host country requirements can be found at: [<http://www.hhs.gov/ohrp/international/intlcompilation/intlcompilation.html>](http://www.hhs.gov/ohrp/international/intlcompilation/intlcompilation.html)

9. Endangered Species and Wildlife Protections

These protections may stem from U.S. law, international law, or the law of the host country. Protections may extend to native and international wildlife and plants, including samples, DNA or even items made from materials from endangered species or wildlife.

<http://www.fws.gov/le/ImpExp/CommWildlifeImportExport.htm> (U.S. law)

<http://www.cites.org/> (International: Convention on International Trade in Endangered Species of Wild Fauna and Flora [CITES])

10. Cultural Property

The Convention of Cultural Property Act establishes import restrictions on categories of archeological or ethnological material. Also, as you might expect, the host foreign country's laws may restrict export without regard to the Convention. Information can be found at the following websites:

<http://exchanges.state.gov/heritage/index.html>

11. Additional Considerations

Employment Law:

- U.S. Law: It should typically be assumed that U.S. law applies to U.S. citizens employed abroad by a U.S. company.
- Local Law: U.S. law would not typically apply to foreign nationals employed by a U.S. company abroad. However, the local law in the host country will usually control, and one should expect that such laws may be even more complex than the comparative U.S. law. Employing foreign nationals in foreign countries should typically be avoided. If needed, such employment should be coordinated with Baylor's Office of General Counsel and Human Resources.

Personal Income Tax: Residence outside the U.S. or employment outside the U.S. does not excuse a U.S. citizen (or a resident alien) from filing a tax return. Some foreign earnings may be excludable in very limited circumstances.

Trademark: The name of Baylor University is trademarked, and Baylor must actively protect its name. Such protection depends not only on U.S. law but the law of the host country and international concepts. Typically, protection depends on registration in the foreign country and use in the foreign country. Similar concepts apply to the use of internet domain names. If Baylor intends recurring activity in a foreign country, consideration should be given to taking the steps necessary to register and use the trademark in the foreign country, as well as to preserve evidence of such use in the foreign country. Questions related to registration and use of trademarks should be directed to the Office of General Counsel at 3821.

Host Country Laws:

Legal Systems: In contrast to the common law system of the United States, most of the world's population lives under civil law systems or civil law mixed with Shari'a, traditional Islamic law. In the U.S., judges interpret statutes and regulations issued by the legislative or executive branches, or apply rules created by the courts themselves. In civil law, the courts are more limited in their role to a function that only applies the statutes but does not create legal principles themselves. Shari'a law is based on the Koran and other traditions of Mohammed. A mixed civil and Shari'a law applies the civil law first but looks to Shari'a law in the absence of other controlling principles.

Given the different legal systems, it is important to ensure that agreements with foreign entities specify what law will govern the dispute and identify a neutral decision-making entity to resolve disputes. At times, however, such as employment of foreign nationals, the law will be determined by the location of the activity at issue.

Dispute Resolution: Because of the differing legal systems, it may be appropriate to overcome differences by agreeing to a dispute resolution process with neutral rules of operation. Several entities provide such a process: International Chamber of Commerce, London Court of International Arbitration, United States Commission on International Trade Law, China International and Economic Trade Arbitration Commission, International Centre for Settlement of Investments Disputes, and American Arbitration Association.

Contracts negotiations should typically consider the identification of such an entity. Decisions from such entities should be enforceable because of the U.N. Convention on the Recognition and Enforcement of Foreign Arbitral Awards (The New York Convention) if the other party is located in a country that is a signatory to the Convention. Information can be found at the following:
http://www.uncitral.org/uncitral/en/uncitral_texts/arbitration/NYConvention.html

Business Organizations: As a non-profit, tax-exempt, private institution of higher education in the United States, Baylor enjoys some special operational benefits. However, such benefits do not necessarily control the treatment by a foreign country. For example, Baylor may not be tax exempt in foreign countries, may be required to use and file different business forms, and may have to register to operate in the foreign country. Each country's requirements may differ and should be examined carefully.

Finance: Receipt of substantial amounts of foreign funds may be highly regulated by the foreign country, regardless of the purpose of the transaction. Russia and India are examples. The Controller's Office may assist in addressing these obligations, as well as in making appropriate provision for currency fluctuation. It would also be appropriate to address such issues in any arrangement with an entity in a foreign country.

Other issues: The differing legal systems create differences in individual rights and obligations. Some key areas that warrant attention are freedom of expression and religion, defamation, and privacy. Statements, publications, religious activities, or other personal activities that may be well accepted as a part of our liberty in the United States may be criminal in a foreign country or create personal liabilities. Program directors and international travellers should be well informed about such differences, and program directors should also ensure that all participants are well informed.

Tabs:

- A. Context and Recurring Immigration Issues
 - A-1: Higher Education and National Security White Paper
 - A-2: CIS Form I-129 (Petition for H status)
 - A-3: CIS Form I-9
- B. Some EAR/ITAR Compliance Forms and Information
 - B-1: EAR Compliance Guidance

- B-2: EAR Export License Exception Certification
- B-3: ITAR Compliance Guidance
- B-4: ITAR Registration (This is not a license to export.)

C. Disclosure Forms

- C-1: Customs and Immigration Services Form I-129 (Excerpt)
- C-2: Baylor's Crime Log and Annual Security Report
- C-3: IRS Form 990 Schedule F (International Revenues)
- C-4: IRS Form 5713 (Operations in Boycotting Countries)
- C-5: Treasury Form TD F 90-22.1 (Personal Authority over Foreign Bank Accounts)
- C-6: Customs Form 6059B (Personal possession of monetary instruments over \$10,000)
- C-7: Financial Crime Enforcement Network Form 105 (Transfer of more than \$10,000 outside normal banking channels)
- C-8: IRS Form 8300 (Cash payments of over \$10,000 received by Baylor)
- C-9: Commerce Form BIS-62 (Requests for restrictive trade practices or boycott)
- C-10: Commerce Form 7525-V (Shippers Declaration Form)
- C-11: Commerce Form BE-125 (Cumulative international sales or transactions)
- C-12: Federal Sub-Award System Online Report

April 2011

Higher Education and National Security:

The Targeting of Sensitive, Proprietary and Classified Information on Campuses of Higher Education



This white paper was prepared by the Counterintelligence Strategic Partnership Unit of the FBI.
This paper is unclassified in its entirety.

Foreword

This white paper was prepared by the FBI's Counterintelligence Strategic Partnership Unit to provide awareness to administrators, senior researchers, export control offices, and technology transfer offices at higher education institutions about how foreign intelligence services and non-state actors use US colleges and universities to further their intelligence and operational needs. This paper is unclassified and fulfills part of the FBI's goal of building awareness with public and private entities about counterintelligence risks and national security issues.

Executive Summary

The United States is a society of openness and freedom, values especially central to campuses of higher education. Foreign adversaries and competitors take advantage of that openness and have been doing so for many years.

There are foreign nations that seek to improve their economies and militaries by stealing intellectual property from a world technology leader like the United States. There are also foreign adversaries that seek to gain advantages over the United States. These nations use varied means to acquire information and technology to gain political, military, and economic advantages. There are also foreign companies and entrepreneurs who want to obtain research data in order to improve their own products or get to market first with innovative ideas or products being developed at US universities

The open environment of US campuses of higher education may be misused in order to:

- Steal technical information or products
- Bypass expensive research and development
- Recruit individuals for espionage
- Exploit the student visa program for improper purposes
- Spread false information for political or other reasons

To accomplish one or more of the above goals, duplicitous or opportunistic actors or organizations may use a variety of methods such as:

- Conduct computer intrusions
- Collect sensitive research
- Utilize students or visiting professors to collect information
- Spot and recruit students or professors
- Send unsolicited email or invitations
- Send spies for language and cultural training, and to establish credentials
- Fund or establish programs at a university

Most foreign students, researchers, or professors studying or working in the United States are here for legitimate and proper reasons. Only a very small percentage is actively working at the behest of another government or organization. However, some foreign governments also pressure legitimate students to report information to intelligence officials, often using the promise of favors or threats to family members back home.

Higher Education and National Security

Introduction

American higher education institutions are centers of knowledge, discovery and intellectual exploration. The people of the United States value and take pride in the openness and opportunities for learning; they welcome foreign students and understand why other countries encourage and sponsor their own citizens to enroll in US universities. The knowledge, culture, and skills brought by foreign students enhance the educational experiences of other students and teachers. Due to globalization, today's college education is international in nature. Professors share their knowledge with students and colleagues—not just at their own university, but all over the world—and students from a variety of countries study together in the same program. Information is a valuable asset on campuses, and most of it is shared liberally; however, some information is private or restricted. Information that is not openly shared may include pre-publication research results, proprietary information, classified research, or certain lab techniques and processes.

Who tries to improperly obtain information from US campuses?

There are a variety of people and organizations within and outside the United States who may seek to improperly or illegally obtain information from US institutions of higher education: foreign and domestic businesses, individual entrepreneurs, competing academics, terrorist organizations, and foreign intelligence services.

Foreign and domestic businesses compete in a global economy. Some foreign governments provide resources and information, including competitive intelligence gathering and corporate espionage on behalf of their indigenous companies as a way to promote the overall economic well-being of their country. Foreign intelligence services pursue restricted information and so may seek out people who have, or will eventually have, access to restricted information. Individual entrepreneurs may capitalize on opportunities to bring new technology or services to their country in order to fill a niche currently supplied by non-native companies. To jump start business, they may steal research or products that would otherwise be costly to create or replicate. Academics may steal research and use it or claim it as their own for a variety of reasons. Terrorist organizations may want information on products or processes they can use to inflict mass casualties or damage.

What is a foreign intelligence service?

A foreign intelligence service is a foreign organization, usually part of the government, whose primary purpose is to gather and analyze information it deems valuable. Their ultimate goal for collecting information is to benefit their own country politically, militarily, and economically. Often the organization directs its agents to collect specific information on specific topics. An employee of an intelligence service who has been specially trained on how to collect and analyze information is an intelligence officer. The collected information or its analytic product is intelligence. Another purpose of a foreign intelligence service is to spread the

influence and ideology of its regime, or damage the claims and image of another regime. In this case, the intelligence service provides information. This may be done openly through propaganda, diplomatic statements, offers of training, or covertly using rumor, false-news stories, fabricated studies, bribery, or any number of other means.

Foreign intelligence services target information. To get to the information they will target people who have that information or who might be able to get the information in the future—someone with placement and access. The open environment of a university is an ideal place to find recruits, propose and nurture ideas, learn, and even steal research data, or place trainees who need to be exposed to our language and culture—a sort of on-the-job-training for future intelligence officers. Foreign intelligence services have been taking advantage of higher education institutions and personnel for many years, either through deliberate stratagems or by capitalizing on information obtained through other parties. Intelligence services are patient, sometimes waiting several years before expecting a return on an intelligence investment. Foreign intelligence services, by their nature, are secretive and unobtrusive. A successful operation by a foreign intelligence service is one where a target never knows they interacted with that service.

Why target university campuses?

To Obtain Restricted Information or Products

Despite university warnings on the restrictions on his research, University of Tennessee professor Reece Roth employed a Chinese and an Iranian student to assist in plasma research while working on a classified US Air Force project that stipulated no foreign nationals could work on the project. Roth also traveled to China with his laptop computer containing export-restricted information and had a sensitive research paper emailed to him there through a Chinese professor's email account. Roth claimed the research was “fundamental” and not sensitive, but a jury concluded otherwise.¹ In September 2008, Roth was found guilty on 18 counts of conspiracy, fraud, and violating the Arms Export Control Act; he was later sentenced to four years in prison. [Atmospheric Glow Technologies, the company set up to commercialize plasma research and the lab where the US Air Force project was researched, pled guilty to 10 counts of exporting defense-related materials.]

A country or company does not have to orchestrate the actual theft of the research in order to capitalize on it. It is unknown how the Chinese used the information they obtained from Roth, but because they invited him to visit China and he had a sensitive report emailed to him while there, it should be assumed they were interested in his research and planned to utilize it.

The US government has determined some technologies should not be shared with other countries because it would remove that technological edge that serves to protect the United States (militarily, economically, or otherwise), or the technology would be dangerous in the hands of certain groups. The knowledge of how to counter US technological advantages is also protected.

Organizations that research, test, or manufacture restricted technologies may be enjoined from

Export restrictions of goods and technology

- US Department of Commerce Export Administration Regulations (EAR) - “Dual Use” items
- US Department of State International Traffic in Arms Regulations (ITAR) - Inherently “Military Use” items
- US Department of Treasury Office of Foreign Assets Control (OFAC) - Trade Embargoes

exporting them to other countries without first obtaining approval. Providing export-restricted items or information to a foreign national located in the United States may be regarded, under export control law, as equivalent to exporting the item or information because it is now in the actual possession of a foreign national.

To Bypass Expensive Research & Development

Sergei Tretyakov was the head of political intelligence for Russia's foreign intelligence service, the SVR [the *Sluzhba Vneshney Razvedki* is one component of the old Soviet KGB service], in New York City from 1995-2000. In other words, he was a Russian spy. He described how a man in California traveled to New York, met with an SVR agent, and handed over years of US government funded medical research. The research studies had not been released to the public because many of them contained proprietary information based on medical patents held by US companies. The man who provided the data to the SVR agent was a Russian immigrant who wanted to help Russia and refused to be paid for the information; however, he did agree to be reimbursed for his air travel. Tretyakov observed:

The reports were extremely technical, and I noticed each had a dollar amount in the index that described exactly how much the US government had spent to pay for this research....[Russia obtained] scientific research that cost the US government forty million dollars for the price of eight hundred dollars in airplane tickets!²

As this case shows, a country or private company can save much time and money by bypassing research and development and jumping directly to an applied or practical application. Again, the organization does not have to direct someone to steal information in order to benefit from its theft. When a foreign company uses stolen data to produce products, at a reduced cost, that compete against American products, this can have direct harmful consequences for US businesses, and for universities that might receive revenue through patents and technology transfer.

While information is shared on campuses, there is still an ethical, and sometimes legal, responsibility to protect research. With the extensive amount of primary research done at universities, many researchers hope to gain recognition for innovative research. However, if their research is published by someone else first, they may lose that distinction and credit. Research is often funded by private companies or the government who may need a first-to-market practical application from the research to make it worth their investment. Stealing the research then could equate to stealing money from the funding organization.

To Find Recruits to Place in Valuable Positions

Ana Montes agreed to assist the Cuban Intelligence Service while she was a graduate student pursuing a master's degree in International Studies from Johns Hopkins University. Upon graduation, she specifically sought and obtained employment where she could acquire information valuable to Cuba. She worked as a Latin America analyst at the Defense Intelligence Agency and provided classified information to Cuba on a regular basis for sixteen years until she was arrested in 2001. Perhaps the worst damage of her spying was that Cuba shared the information she provided with other countries not friendly to the United States. It is also likely

her information contributed to the death and injury of American and pro-American forces in Latin America.³ Not only did Montes provide information to the Cubans, but she shaped analysis and thereby influenced US policy toward Latin America. After her arrest, Montes claimed she spied for Cuba because she did not agree with US policy toward Cuba and Nicaragua in the 1980s. It is believed she voiced this opinion during graduate school, and someone alerted the Cuban Intelligence Service and recommended her as a potential recruit. She did not expect to be paid by the Cubans for her service and received very little remuneration from them. She is now serving 25 years in prison.

Ana Montes is an example of a spy motivated by ideology. US college campuses are an especially good place to look for people with particular ideological views. Campuses are known for their open discussions and debates. Foreign intelligence services sometimes find students with particular political or ideological beliefs by attending campus rallies, by interacting with particular clubs, or reading campus newspapers and blogs. When they discover someone they think will help, they may approach that person and entice him/her to join their cause.

Cuba has sought other ideological recruits. Kendall Myers worked as an adjunct professor at Johns Hopkins University School of Advanced International Studies and as a contract instructor at the State Department's Foreign Service Institute. Intrigued by Cuba, he accepted an invitation to visit. The Cubans assessed Myers as one who would help Cuba, and recruited him as a spy. They encouraged Myers to get a job with the State Department or the CIA. Myers returned to being an instructor with the State Department in 1980, and eventually worked full-time in the State Department's Bureau of Intelligence and Research until he retired in 2007. Myers took classified information and, with the help of his wife, passed it to Cuba. He and his wife were arrested in June 2009 and pled guilty to serving as illegal agents of Cuba for nearly thirty years. Myers was sentenced to life in prison and his wife was sentenced to 81 months.⁴

While it is not a crime in the United States to hold particular political or ideological ideals, it is a crime to pass classified information to those not authorized to receive it. Both Montes and Myers specifically sought positions within US government agencies that gave them greater access to classified information with the goal of passing that information to a foreign nation.

Foreign intelligence services use a variety of enticements to recruit spies: money, blackmail, revenge, and flattery, for example.

To Exploit the Student Visa Program for Improper Purposes

Khalid Ali-M Aldawsari, a Saudi student studying chemical engineering at Texas Tech University, was arrested in February 2011 on a charge of attempted use of a weapon of mass destruction. A notebook was found at Aldawsari's residence that appeared to be a diary or journal:

[E]xcerpts indicate that Aldawsari had been planning to commit a terrorist attack in the United States for years. One entry describes how Aldawsari sought and obtained a particular scholarship because it allowed him to come directly to the United States and helped him financially, which he said "will help tremendously in providing me with the support I need for Jihad."⁵

To Spread False Information for Political or Other Reasons

According to Sergei Tretyakov, a former KGB/SVR officer, the KGB ordered the Soviet Academy of Sciences to come up with a report that would scare the Western public and keep NATO from placing Pershing missiles in Western Europe:

The story, which had been approved by KGB propagandists, described experiments in the Karakum desert in South Central Asia that were being done by a Soviet specialist in atmospheric physics... [Other Soviet] scientists claimed they had used a mathematical model to estimate how much dirt and debris would be blasted into the atmosphere during a nuclear attack in Germany.⁶

The KGB had the report published in a Swedish journal. In the intelligence world, this is called disinformation. Disinformation may be blatant deception or small fabricated kernels in a large milieu of reliable facts. In the academic arena where research is often based on previous research, when results from a study can be shared quickly and easily with other researchers, it is important to science that people share *accurate* results. If subsequent research is based on incorrect data, many of those subsequent conclusions could be inaccurate as well. Expanding scientific horizons is not always the main motivating factors for research or publications in other countries. Foreign researchers may be under pressure to make their research conclude what their government wants it to conclude, or they may be ordered to write completely fabricated studies.

What methods are used to target information at US universities?

Conduct Computer Intrusions

Today's computer-connected world provides abundant access for criminals, terrorists, opportunists, and intelligence services to exploit the access cyber networks afford. They can hack into a system and steal research and other information, send phishing email with malware attached, and exploit social networking sites. They search for restricted information, people who have access to the information, and information that can be used to coerce or entice people with access to share restricted data. There have been computer intrusions into US universities from numerous countries. US universities receive large numbers of unsolicited requests for information and millions of hits on their Web servers each day. Computer hackers, especially those funded by a foreign government, are capable of breaching firewalls and exploiting vulnerabilities in software. They are also skilled at deceiving trusting or unassuming individuals through scams.

Collect Sensitive Research

A possible scenario: An Asian student gets accepted into a graduate program at a US university. The student has connections with a research group at a university back in Asia and is allowed to establish a formal collaboration between the two research labs. The Asian student invites personnel from the Asian university lab to visit the US university. Without permission, the visitors take photographs of all the equipment in the lab including the make and model of the equipment in order to reproduce the US university's lab at the Asian university. About a year into the collaboration, the graduate advisor becomes concerned that too much information is

going out to the Asian research lab and not enough is coming back to the US university. Although the research is unrestricted, the graduate advisor recognizes that applications of the research could have national security implications. The Asian lab has more resources and is able to follow-up on ideas more quickly but the sharing of data and results is unbalanced, so the graduate advisor decides to end the collaboration.

Sometimes, as research develops, the application of that knowledge leads to products that have national security implications. Defectors and double-agent operations have affirmed intelligence services are very interested in acquiring technologies during the research and development phase regardless of classification,⁷ since the application and new research may later become classified.

Utilize Students or Visiting Professors to Collect Information

Andrey Bezrukov was arrested in June 2010 for being an agent of Russia. He was a spy who entered the United States under an assumed name (Donald Heathfield) and false past. He attended Harvard's Kennedy School of Government from 1999-2000 and earned a Masters in Public Administration. After graduating, Bezrukov developed associations with professors at various universities including George Washington University and Oxford University. He allegedly targeted a professor who was once Al Gore's national security advisor. Bezrukov also attended Kennedy School reunions, specific society meetings, and think tank events that gave him access and exposure to people as he socialized with policy-makers and tried to cultivate intelligence targets.⁸

In this case, Russia sent a spy to a US university in order for him to cultivate friendships and associations with students and professors likely to move on to government positions. He therefore had a seemingly innocent basis to get off-the-record and inside information from any "friend" in a position with access to information.

Some countries may recruit students before they come to the United States and task them to send technological information they acquire back to their home country. Students may comply based upon a sense of loyalty for their home country's government or as a result of coercion and exploitation. In some instances, foreign students are funded by their government and therefore can serve, at no cost to the US university, as assistants to professors doing research in a targeted field, which gives the student access to the research data and its applications. Some countries may direct the student to seek US citizenship giving them greater access to restricted research. Most information taught at universities is available to anyone who enrolls. However, when information is classified, patented, proprietary, or export restricted, there are rules and laws imposed to protect and control that information.

Foreign business competitors may also send employees as students in order to obtain information valuable to their company. They may misrepresent themselves as students and not acknowledge their employment with a foreign company. A possible scenario: In order to obtain competitive intelligence or insider information on Business A, Business B has one of their employees apply and enroll in a program at a university that is doing research for and funded by their competitor, Business A. That employee/student may even apply for an internship at Business A. The unsuspecting Business A would not imagine a student intern was already a full employee of their competitor.

Spot Students or Professors with Access

In 2009, Russia sent the following instructions to one of its spies, Lidiya Gurveva (using the name Cynthia Murphy), while she was pursuing an MBA degree at Columbia Business School, Columbia University:

[S]trengthen...ties w. classmates on daily basis incl. professors who can help in job search and who will have (or already have) access to secret info... [r]eport to C[enter] on their detailed personal data and character traits w. preliminary conclusions about their potential (vulnerability) to be recruited by Service.⁹

They also directed her to “‘dig up’ personal data of those students who apply (or are hired already) for a job at CIA.”¹⁰ Gurveva was arrested in June 2010 for acting as an agent of a foreign power and was deported back to Russia.

This example demonstrates a foreign intelligence service searching for students who may soon have access to targeted information. Intelligence services also collect information on the programs, officers, professors, and demographics of US universities. After studying the information and, if they find a person to target, they will study his/her motivations, weaknesses, politics, and ambitions. Familiarizing themselves with a professor's work will help them determine a pretext for contacting the professor and how best to influence or recruit the professor.¹¹ They may spend years targeting an individual, and develop a relationship whereby the student or professor provides information, either wittingly or unwittingly, to the foreign country. For example, the foreign intelligence service may capitalize on existing political or social biases whereby they can coax a professor to share information based on a real or perceived cause (e.g. Myers). They may appeal to the ethnic nationality of a student and ask him/her to help their ancestral homeland. They may invite a professor to visit their country (e.g. Roth), sometimes at no expense to the professor. While the professor is in country, the government may gain access to the professor's digital storage devices (laptop, PDA, cell phone) and obtain sensitive research and personal information. The foreign intelligence service may use information to coerce or entice the professor to provide data in the future. Likewise, American students on study abroad may be evaluated as potential recruits by the host country's intelligence service.

Foreign agents often target students or professors from their own country first, anticipating they will agree out of a sense of patriotism or nationalism. However, they will also target anyone who appears to have the potential to be a good recruit.

Send Spies for Language and Cultural Training and to Establish Credentials

As discussed above with Bezrukov and Gurveva, some foreign students are not here in order to obtain a traditional university education. They attend college in the United States to increase their understanding of the language and culture, make contacts, gain an education in a particular field, and send information back to their home country. In some cases, they may lay low and do nothing criminal for several years.

Li Fengzhi was a Chinese intelligence agent for thirteen years before the Chinese Ministry of State Security sent him to the United States, in 2003, to pursue a doctoral degree in international politics and diplomatic philosophy at the University of Denver. Shortly after his

arrival, Li requested and was granted political asylum in the United States.¹² While he has not disclosed why the Chinese sent him to come to the United States as a graduate student, it is plausible the Chinese thought a student cover would make him more innocuous and able to collect information and make personal connections, or provide him with exposure and experience.

Send Unsolicited Email or Invitations

A foreign intelligence agent, business competitor, or other duplicitous actors may pose as a researcher and send an unsolicited email to a US researcher in the hopes of establishing contact or getting answers to a question. They may send unsolicited invitations to submit papers or attend conferences. They may use flattery or seek information that can be further used to target the researcher or someone with better access. Sometimes the unsolicited email is a request to review someone else's research or technology paper. In this case, the duplicitous actor is hoping the targeted professor will correct mistakes he/she sees in the provided paper and, in that way, obtain valuable insights and restricted information. Unlike computer intrusions, unsolicited email may not have attached malware but is an attempt to start a correspondence. It is a quick and cheap way to test whether a targeted person will respond and, if so, what subject will cause them to respond. If information can be obtained via simple email exchange, it will save time, effort, and money.

A possible scenario: A researcher at a US university receives an email asking to collaborate. He does not recognize the sender, but would like to collaborate and decides to respond. The sender asks for data on how to conduct a particular experiment, and the US researcher responds hoping to get the results of the experiment. The sender of the email provides a draft paper and asks for input; the US professor notes errors in the paper and corrects them. In the meantime, the sender asks for more data or research clarifications. Several months later, the US researcher realizes that for all the "collaboration" the two have been doing, he has no idea of the true identity or location of the sender, has received no information of value in return, and it now appears the sender was essentially milking the US researcher for unpublished and sensitive information.

Another possible scenario: A researcher receives an unsolicited invitation to submit a paper for an international conference. She submits a paper and it is accepted. At the conference, the hosts ask for a copy of her presentation. The hosts hook a thumb drive to her laptop, and unbeknownst to her, download every file and data source from her computer.

Fund or Establish Programs at a University

In 2005 Belgium's intelligence agency, Sûreté de l'Etat, announced the defection of a Chinese spy who had been coordinating industrial espionage agents throughout Europe for ten years. During that time, the defector worked at European universities and was a member of the Chinese Students and Scholars' Association of Leuven. "According to an intelligence official, the association enabled Beijing's Ministry of State Security to maintain contact with a wide spectrum of Chinese citizens living across the continent."¹³ The defector gave the Sûreté de l'Etat the names and activities of hundreds of people who were supplying information to China from a variety of business organizations.

It is easier for a spy to operate in an environment where he is trusted than where he is scrutinized. An organization may donate money or goods to a university to establish cultural centers, fund academic programs, or facilitate joint research. The funding agency may place stipulations on how the programs or centers are run—stipulations that ultimately benefit that organization. The funding organization may be able to place their own recruits in positions with little or no oversight from the university. Donations also establish a good will attitude and build a sense of trust between the donating institution and the university.

How many foreign students are in the United States for duplicitous reasons?

Most foreign students, researchers, or professors studying or working at US universities are here for legitimate and proper reasons. Based on interviews, observations, defector information, and double-agent operations, the FBI concludes that only a small percentage of foreign students or visiting professors are actively working at the behest of their government or other organizations.

Why is the FBI concerned?

The FBI is mandated to protect the nation from internal and external threats. National security priorities include:

- Keep Weapons of Mass Destruction (WMD) from falling into the wrong hands
- Protect the secrets of US Government agencies and US contractors
- Protect US critical assets

Beyond these goals, there are laws and regulations that seek to safeguard intellectual property, protect personal information, and ensure that government funding is used appropriately. These laws help protect US businesses, universities, and individuals from theft and fraud. Ultimately, it is every university's responsibility to safeguard their information. The FBI is actively partnering with universities to assist in those efforts. The FBI can provide counterintelligence tools and awareness training that will aid in recognizing what is suspicious behavior and how to better protect facilities and information. If invited, the FBI will collaborate with a US university or college on a broad array of areas relating to:

- Cyber security
- The safety and integrity of higher education in the United States
- Intellectual property developed through US university research
- Sensitive and classified research
- Researchers' ability to get first-to-market with their ideas
- Research funded by the US Government—ultimately by the US taxpayers
- Keeping US students and professors from being recruited by foreign intelligence services
- Personal and sensitive information (identity theft, fraud, stolen research, and so forth)
- Campus safety and safety awareness of US students studying abroad
- Animal rights terrorism
- Eco rights terrorism

National Security Higher Education Advisory Board

The US Government created the National Security Higher Education Advisory Board (NSHEAB) in September 2005. It was designed to bridge historical gaps between the US Intelligence Community and academe with respect to national security issues and is comprised of approximately 20 presidents and chancellors who represent higher education institutions. The NSHEAB promotes cooperation and understanding between higher education and several government agencies to include the FBI.

Conclusion

Knowledge and information are valuable assets and are an integral part of university activities, but not all campus information is for public consumption. Individuals and organizations that want to obtain innovative or restricted information may have ulterior motives and may misrepresent themselves and their intentions in order to gain access to restricted information, or they may outright steal it. This white paper provides a sampling of means used by duplicitous actors and organizations. Universities and researchers should protect their intellectual property and be cognizant that there are dishonest actors and organizations that take advantage of the environment of sharing on US campuses of higher education.

Endnotes

¹ Associated Press, "Ex-Prof Gets 4 Years for Passing Military Secrets." 1 July 2009.

² Pete Earley, *Comrade J: The Untold Secrets of Russia's Master Spy in America after the End of the Cold War* (New York: G.P. Putnam's Sons, 2007), 274.

³ Scott W. Carmichael, *True Believer: Inside the Investigation and Capture of Ana Montes, Cuba's Master Spy* (Annapolis MD: Naval Institute Press, 2007).

⁴ Ginger Thompson, "Couple's Capital Ties Said to Veil Spying for Cuba." *New York Times* 19 June 2009. And United States Department of Justice. Press Release, "Former State Department Official and Wife Arrested for Serving as Illegal Agents of Cuba for Nearly 30 Years," 5 June 2009. And United States Department of Justice. Press Release, "Former State Department Official Sentenced to Life in Prison for Nearly 30-Year Espionage Conspiracy." 16 July 2010.

⁵ United States Department of Justice Press Release, *Texas Resident Arrested on Charge of Attempted Use of Weapon of Mass Destruction*. 24 February 2011.

⁶ *Comrade J*, 170-171.

⁷ Bill Gertz, *Enemies: How America's Foes Steal Our Vital Secrets—and How We Let it Happen*. (New York: Crown Forum, 2006), 138.

⁸ Evan Perez, "Alleged Russian Agent Claimed Official Was His Firm's Adviser." *The Wall Street Journal* 2 July 2010. And Naveen N. Srivatsa and Xi Yu. "Alleged Russian Spy Blends Into Harvard." *The Harvard Crimson* 30 June 2010.

⁹ United States Department of Justice Affidavit, "US v Christopher R. Mestos et al," 1 June 2010.

¹⁰ Ibid.

¹¹ Jose Cohen, "Castro's Intelligence Service and the US Academic Community." *ICCAS Monograph Series* January 2002.

¹² Jeff Stein, "Li Fengzhi, Ex-Chinese Spy, Granted Asylum." *The Washington Post* 5 October 2010. And Jeff Stein, "Li Fengzhi, Chinese Spy Who Defected to U.S., Facing Deportation." *The Washington Post* 2 September 2010.

¹³ Damien McElroy, "China Aims Spy Network at Trade Secrets in Europe." *The Telegraph* 3 July 2005.

Department of Homeland Security
U.S. Citizenship and Immigration Services

Form I-9, Employment Eligibility Verification

Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents have a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification (To be completed and signed by employee at the time employment begins.)

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

- ☐ A citizen of the United States
☐ A noncitizen national of the United States (see instructions)
☐ A lawful permanent resident (Alien #) _____
☐ An alien authorized to work (Alien # or Admission #) _____
 until (expiration date, if applicable - month/day/year) _____

Employee's Signature

Date (month/day/year)

Preparer and/or Translator Certification (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature

Print Name

Address (Street Name and Number, City, State, Zip Code)

Date (month/day/year)

Section 2. Employer Review and Verification (To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number, and expiration date, if any, of the document(s).)

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____

CERTIFICATION: I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) _____ and that to the best of my knowledge the employee is authorized to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name and Address (Street Name and Number, City, State, Zip Code)		Date (month/day/year)

Section 3. Updating and Reverification (To be completed and signed by employer.)

A. New Name (if applicable)	B. Date of Rehire (month/day/year) (if applicable)	
C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment authorization.		
Document Title: _____	Document #: _____	Expiration Date (if any): _____
I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.		
Signature of Employer or Authorized Representative		Date (month/day/year)

LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

LIST A Documents that Establish Both Identity and Employment Authorization	LIST B Documents that Establish Identity	LIST C Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card	1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	1. Social Security Account Number card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		2. Certification of Birth Abroad issued by the Department of State (Form FS-545)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa	2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
4. Employment Authorization Document that contains a photograph (Form I-766)	3. School ID card with a photograph	4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
5. In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form	4. Voter's registration card	
	5. U.S. Military card or draft record	5. Native American tribal document
	6. Military dependent's ID card	
	7. U.S. Coast Guard Merchant Mariner Card	6. U.S. Citizen ID Card (Form I-197)
	8. Native American tribal document	
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI	9. Driver's license issued by a Canadian government authority	7. Identification Card for Use of Resident Citizen in the United States (Form I-179)
	For persons under age 18 who are unable to present a document listed above:	
	10. School record or report card	8. Employment authorization document issued by the Department of Homeland Security
	11. Clinic, doctor, or hospital record	
	12. Day-care or nursery school record	

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

Form I-9, Employment Eligibility Verification

Instructions

Read all instructions carefully before completing this form.

Anti-Discrimination Notice. It is illegal to discriminate against any individual (other than an alien not authorized to work in the United States) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents presented have a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration Related Unfair Employment Practices at 1-800-255-8155.

What Is the Purpose of This Form?

The purpose of this form is to document that each new employee (both citizen and noncitizen) hired after November 6, 1986, is authorized to work in the United States.

When Should Form I-9 Be Used?

All employees (citizens and noncitizens) hired after November 6, 1986, and working in the United States must complete Form I-9.

Filling Out Form I-9

Section 1, Employee

This part of the form must be completed no later than the time of hire, which is the actual beginning of employment. Providing the Social Security Number is voluntary, except for employees hired by employers participating in the USCIS Electronic Employment Eligibility Verification Program (E-Verify). **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

Noncitizen nationals of the United States are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

Employers should note the work authorization expiration date (if any) shown in **Section 1**. For employees who indicate an employment authorization expiration date in **Section 1**, employers are required to reverify employment authorization for employment on or before the date shown. Note that some employees may leave the expiration date blank if they are aliens whose work authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia or the Republic of the Marshall Islands). For such employees, reverification does not apply unless they choose to present

in **Section 2** evidence of employment authorization that contains an expiration date (e.g., Employment Authorization Document (Form I-766)).

Preparer/Translator Certification

The Preparer/Translator Certification must be completed if **Section 1** is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete **Section 1** on his or her own. However, the employee must still sign **Section 1** personally.

Section 2, Employer

For the purpose of completing this form, the term "employer" means all employers including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors. Employers must complete **Section 2** by examining evidence of identity and employment authorization within three business days of the date employment begins. However, if an employer hires an individual for less than three business days, **Section 2** must be completed at the time employment begins. Employers cannot specify which document(s) listed on the last page of Form I-9 employees present to establish identity and employment authorization. Employees may present any List A document **OR** a combination of a List B and a List C document.

If an employee is unable to present a required document (or documents), the employee must present an acceptable receipt in lieu of a document listed on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employees must present receipts within three business days of the date employment begins and must present valid replacement documents within 90 days or other specified time.

Employers must record in Section 2:

1. Document title;
2. Issuing authority;
3. Document number;
4. Expiration date, if any; and
5. The date employment begins.

Employers must sign and date the certification in **Section 2**. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they must be made for all new hires. Photocopies may only be used for the verification process and must be retained with Form I-9. **Employers are still responsible for completing and retaining Form I-9.**

For more detailed information, you may refer to the *USCIS Handbook for Employers* (Form M-274). You may obtain the handbook using the contact information found under the header "USCIS Forms and Information."

Section 3, Updating and Reverification

Employers must complete Section 3 when updating and/or reverifying Form I-9. Employers must reverify employment authorization of their employees on or before the work authorization expiration date recorded in Section 1 (if any). Employers **CANNOT** specify which document(s) they will accept from an employee.

- A. If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- B. If an employee is rehired within three years of the date this form was originally completed and the employee is still authorized to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- C. If an employee is rehired within three years of the date this form was originally completed and the employee's work authorization has expired or if a current employee's work authorization is about to expire (reverification), complete Block B; and:
 - 1. Examine any document that reflects the employee is authorized to work in the United States (see List A or C);
 - 2. Record the document title, document number, and expiration date (if any) in Block C; and
 - 3. Complete the signature block.

Note that for reverification purposes, employers have the option of completing a new Form I-9 instead of completing Section 3.

What Is the Filing Fee?

There is no associated filing fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the Privacy Act Notice below.

USCIS Forms and Information

To order USCIS forms, you can download them from our website at www.uscis.gov/forms or call our toll-free number at 1-800-870-3676. You can obtain information about Form I-9 from our website at www.uscis.gov or by calling 1-888-464-4218.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from our website at www.uscis.gov/e-verify or by calling 1-888-464-4218.

General information on immigration laws, regulations, and procedures can be obtained by telephoning our National Customer Service Center at 1-800-375-5283 or visiting our Internet website at www.uscis.gov.

Photocopying and Retaining Form I-9

A blank Form I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed Form I-9s for three years after the date of hire or one year after the date employment ends, whichever is later.

Form I-9 may be signed and retained electronically, as authorized in Department of Homeland Security regulations at 8 CFR 274a.2.

Privacy Act Notice

The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.



Optional Checklist for Form I-129 H-1B Filings

Department of Homeland Security
U.S. Citizenship and Immigration Services (USCIS)

USCIS
Form M-735
Internal Form

*This is an optional checklist to assist FY 2013 petitioners with filing an I-129 H-1B petition.
Do not submit this checklist to USCIS.*

-
- ☐ All checks or money orders are signed and made payable to the "U.S. Department of Homeland Security." If the petition is submitted with the wrong filing fee, it will be rejected as improperly filed. **If one or more of the required fees are returned due to insufficient payment, the H-1B petition will NOT retain the original filing date.** H-1B cap petitions with non-payable fees will be given a new filing date the day the fee deficiency is corrected, as long as the cap has not been met. If the new filing date is after the numerical cap has been met, the petition will be rejected.
-
- ☐ Proper fees are enclosed:
- ☐ Base fee of \$325
 - ☐ ACWIA fee of \$750/\$1,500 (if/as applicable)
 - ☐ Fraud Prevention and Detection fee of \$500 (if applicable)
 - ☐ Public Law 111-230 fee of \$2,000 (if applicable)
 - ☐ Premium Processing Service fee of \$1,225 (if applicable)
-
- ☐ Petition includes original signatures (preferably in black ink) on **Pages 6, 7, 10** (if applicable) and **12** of Form I-129 (with a revision date of 11/23/10 or later).
-
- ☐ All sections of the Form I-129, H Classification Supplement to Form I-129, and H-1B Data Collection and Filing Fee Exemption Supplement (with revision date of 11/23/10 or later) are completed and all required pages are enclosed.
-
- ☐ Form I-907 (with revision date of 08/10/09 or later) is completed, signed in the original, and enclosed if seeking Premium Processing Service.
-
- ☐ A certified Department of Labor (DOL) Labor Condition Application (LCA) is signed by petitioner and enclosed.
-
- ☐ Petition is being mailed with appropriate labels to the California Service Center (CSC) or Vermont Service Center (VSC) consistent with filing jurisdictions and instructions listed at www.uscis.gov.
-
- ☐ All questions on Form I-129, H-1B Data Collection and Filing Fee Exemption Supplement (with a revision date of 11/23/10 or later), **Pages 17 through 19** (particular those in **Part C**) are answered correctly.

☐ **H-1B Regular Cap**

1. Requested start date must be on/after 10/01/2012 and within 6 months of the filing date.
 2. Includes current H-1B visa holders that were previously cap exempt and are now seeking to change to cap-subject employment.
 3. Check the box for **1a** on **Part C** of **Page 18**.
-

☐ **H-1B Advanced Degree Exemption**

1. Requested start date must be on/after 10/01/2012 and within 6 months of the filing date.
 2. Beneficiary has earned a master's (or higher) degree from a U.S. educational institution.
 3. Check the box for **1b** on **Part C** of **Page 18** and complete **Question 2, Part C** on **Page 18**.
-

☐ **Chile/Singapore H-1B1 Cap**

1. Requested start date for a FY 2013 H-1B1 must be on/after 10/01/2012 and within 6 months of the filing date.
 2. Beneficiary is a national of Chile or Singapore.
 3. Check the box for **1c** on **Part C** of **Page 18**.
 4. Complete, sign and submit **Page 10**, Trade Agreement Supplement to Form I-129.
-

☐ **H-1B Cap-Exempt or Non-Cap H-1B Extension of Stay**

1. If the petition is cap exempt or otherwise not cap-subject, check the box for **1d** on **Part C** of **Page 18** and complete **Question 3, Part C** on **Pages 18** and **19**.
2. Includes current H-1B visa holders that were previously counted towards the cap.
3. Includes amended petitions where the petitioner is seeking to notify USCIS of changes to employment conditions of a current H-1B beneficiary.

START HERE - Type or print in black ink.

Part 1. Petitioner Information

(If the employer is an individual, complete Number 1; Organizations complete Number 2.) Use the mailing address of the petitioner.

1. Legal Name of Employer:

a. Last Name (Family Name)

b. First Name (Given Name)

c. Full Middle Name

2. Company or Organization:

Name of Company or Organization

3. Mailing Address:

a. C/O: (In Care Of, if any)

b. Street Number and Name

c. Suite/Apt. Number

d. City

e. State/Province

f. Country

g. Zip/Postal Code

h. Telephone Number (include area code) (Do not leave spaces or type any special characters)

i. E-Mail Address

j. Federal Employer Identification Number

k. Individual Tax Number

l. Social Security Number

Receipt

Class: _____

of Workers: _____

Job Code: _____

Validity Dates: _____

From: _____

To: _____

☐ **Classification Approved**

☐ Consulate/POE/PFI Notified

At _____

☐ Extension Granted

☐ COS/Extension Granted

Partial Approval (explain)

Action Block



Part 2. Information About This Petition *(See instructions for fee information.)*

1. Requested Nonimmigrant Classification *(Write classification symbol):*

2. Basis for Classification *(Check one):*

- ☐ a. New employment.
- ☐ b. Continuation of previously approved employment without change with the same employer.
- ☐ c. Change in previously approved employment.
- ☐ d. New concurrent employment.
- ☐ e. Change of employer.
- ☐ f. Amended petition.

3. Provide the most recent petition/application receipt number for the beneficiary. If none exists, indicate "N/A."

4. Requested Action *(Check one):*

- ☐ a. Notify the office in **Part 4** so each beneficiary can obtain a visa or be admitted. (**NOTE:** A petition is not required for an E-1, E-2, H-1B1 Chile/Singapore, or TN visa.)
- ☐ b. Change each beneficiary's status and extend their stay since he, she, or they are all now in the U.S. in another status *(see instructions for limitations)*. This is available only where you check "New Employment" in **Item 2**, above.
- ☐ c. Extend the stay of each beneficiary since he, she, or they now hold this status.
- ☐ d. Amend the stay of each beneficiary since he, she, or they now hold this status.
- ☐ e. Extend the status of a nonimmigrant classification based on a Free Trade Agreement. *(See Free Trade Supplement for TN and H1B1 to Form I-129.)*
- ☐ f. Change status to a nonimmigrant classification based on a Free Trade Agreement. *(See Free Trade Supplement for TN and H1B1 to Form I-129.)*

5. Total number of workers in petition *(See instructions relating to when more than one worker can be included.):*



Part 3. Beneficiary Information: Information about the beneficiary/beneficiaries you are filing for. *Complete the blocks below. Use the continuation sheet to name each beneficiary included in this petition.*

1. If an Entertainment Group, Give the Group Name

a. Family Name (Last Name)

b. Given Name (First Name)

c. Full Middle Name

d. All Other Names Used (include aliases, maiden name and names from all previous marriages)

e. Date of Birth (mm/dd/yyyy)

f. Gender

☐

Male

☐

Female

g. U.S. Social Security Number (if any)

h. A-Number (if any)

i. Country of Birth

j. Province of Birth

k. Country of Citizenship

2. If in the United States, complete the following:

a. Date of Last Arrival (mm/dd/yyyy)

b. I-94 Number (Arrival/Departure Document)

c. Current Nonimmigrant Status

d. Date Status Expires (mm/dd/yyyy) or D/S

e. Student & Exchange Visitor Information System (SEVIS) Number (if any)

f. Employment Authorization Document (EAD) Number (if any)

g. Passport Number

h. Date Passport Issued (mm/dd/yyyy)

i. Date Passport Expires (mm/dd/yyyy)

j. Current U.S. Address (if applicable)

Part 4. Processing Information

1. If the beneficiary or beneficiaries named in Part 3 is/are outside the United States or a requested extension of stay or change of status cannot be granted, state the U.S. consulate or inspection facility you want notified if this petition is approved.

a. Type of Office (Check one): ☐ Consulate ☐ Pre-flight inspection ☐ Port of Entry

b. Office Address (City)

c. U.S. State or Foreign Country

d. Beneficiary's Foreign Address



Part 4. Processing Information *(Continued)*

2. Does each person in this petition have a valid passport?

☐ Not required to have passport

☐ No - Go to **Page 7, Part 9** and write your explanation

☐ Yes

3. Are you filing any other petitions with this one?

☐ No

☐ Yes - How many?

4. Are applications for replacement/initial I-94s being filed with this petition?

☐ No

☐ Yes - How many?

5. Are applications by dependents being filed with this petition?

☐ No

☐ Yes - How many?

6. Is any beneficiary in this petition in removal proceedings?

☐ No

☐ Yes - explain on **Page 7, Part 9**

7. Have you ever filed an immigrant petition for any beneficiary in this petition?

☐ No

☐ Yes - explain on **Page 7, Part 9**

8. If you indicated you were filing a new petition in **Part 2** within the past 7 years, has any beneficiary in this petition:

a. Ever been given the classification you are now requesting?

☐ No

☐ Yes - explain on **Page 7, Part 9**

b. Ever been denied the classification you are now requesting?

☐ No

☐ Yes - explain on **Page 7, Part 9**

9. Have you ever previously filed a petition for this beneficiary?

☐ No

☐ Yes - explain on **Page 7, Part 9**

10. If you are filing for an entertainment group, has any beneficiary in this petition not been with the group for at least 1 year?

☐ No

☐ Yes - explain on **Page 7, Part 9**

11a. Has any beneficiary in this petition ever been a J-1 exchange visitor or J-2 dependent of a J-1 exchange visitor?

☐ No

☐ Yes

11b. If yes to 11a, provide the dates the beneficiary maintained status as a J-1 exchange visitor or J-2 dependent. Also, provide evidence of this status by attaching a copy of either a DS-2019, Certificate of Eligibility for Exchange Visitor status, a Form IAP-66, or a copy of the passport that includes the J visa stamp.

Part 5. Basic Information About the Proposed Employment and Employer *(Attach the supplement relating to the classification you are requesting.)*

1. Job Title

2. LCA or ETA Case Number

3. Address where the beneficiary(es) will work if different from address in **Part 1**. *(Street number and name, city/town, state, zip code)*

4. Is an itinerary included with the petition? ☐ No ☐ Yes

5. Will the beneficiary work off-site?

☐ No ☐ Yes



Part 5. Basic Information About the Proposed Employment and Employer *(Attach the supplement relating to the classification you are requesting.) (Continued)*

6. Will the beneficiary(ies) work exclusively in the CNMI? ☐ No ☐ Yes

7. Is this a full-time position?

☐ No

☐ Yes

If "No," Hours per week:

8. Wages per week or per year:

9. Other Compensation *(Explain)*

10. Dates of intended employment (mm/dd/yyyy):

From:

To:

11. Type of Business

12. Year Established

13. Current Number of Employees in the U.S.

14. Gross Annual Income

15. Net Annual Income

Part 6. Certification Regarding the Release of Controlled Technology or Technical Data to Foreign Persons in the United States

(For H-1B, H-1B1 Chile/Singapore, L-1, and O-1A petitions only. This section of the form is not required for all other classifications. See Page 3 of the Instructions before completing this section.)

Check Box 1 or Box 2 as appropriate:

With respect to the technology or technical data the petitioner will release or otherwise provide access to the beneficiary, the petitioner certifies that it has reviewed the Export Administration Regulations (EAR) and the International Traffic in Arms Regulations (ITAR) and has determined that:

- ☐ 1. A license is not required from either U.S. Department of Commerce or the U.S. Department of State to release such technology or technical data to the foreign person; or
- ☐ 2. A license is required from the U.S. Department of Commerce and/or the U.S. Department of State to release such technology or technical data to the beneficiary and the petitioner will prevent access to the controlled technology or technical data by the beneficiary until and unless the petitioner has received the required license or other authorization to release it to the beneficiary.



Part 7. Signature *Read the information on penalties in the instructions before completing this section.*

I certify, under penalty of perjury that this petition and the evidence submitted with it are true and correct to the best of my knowledge. I authorize the release of any information from my records, or from the petitioning organization's records that U.S. Citizenship and Immigration Services needs to determine eligibility for the benefit being sought. I recognize the authority of USCIS to conduct audits of this petition using publicly available open source information. I also recognize that supporting evidence submitted may be verified by USCIS through any means determined appropriate by USCIS, including but not limited to, on-site compliance reviews.

If filing this petition on behalf of an organization, I certify that I am authorized to do so by the organization.

Signature**Daytime Phone Number (Area/Country Code)****Print Name****Date (mm/dd/yyyy)**

NOTE: If you do not completely fill out this form and the required supplement, or fail to submit required documents listed in the instructions, the person(s) filed for may not be found eligible for the requested benefit and this petition may be denied.

Part 8. Signature of Person Preparing Form, If Other Than Above

I declare that I prepared this petition at the request of the above person and I certify that it is true and correct to the best of my knowledge.

Signature**Daytime Phone Number (Area/Country Code)****Print Name****Date (mm/dd/yyyy)****Firm Name and Address**

Part 9. Explanation Page

Signature

Date *(mm/dd/yyyy)*

Print Name



Department of Homeland Security
U.S. Citizenship and Immigration Services

E-1/E-2 Classification
Supplement to Form I-129

1. Name of the petitioner:

2. Name of the beneficiary:

3. Classification sought (*Check one*):

☐ E-1 Treaty Trader

☐ E-2 Treaty Investor

☐ E-2 CNMI Investor

4. Name of country signatory to treaty with U.S.:

Section 1. Information About the Employer Outside the United States (if any)

Employer's Name

Total Number of Employees

Employer's Address (*Street number and name, city/town, state/province, zip/postal code*)

Principal Product, Merchandise or Service

Employee's Position - Title, duties and number of years employed

Section 2. Additional Information About the U.S. Employer

1. The U.S. company is to the company outside the United States (*Check one*):

☐ Parent

☐ Branch

☐ Subsidiary

☐ Affiliate

☐ Joint Venture

2. Date and Place of Incorporation or Establishment in the United States

3. Nationality of Ownership (*Individual or Corporate*)

Name (<i>First/Middle/Last</i>)	Nationality	Immigration Status	% Ownership

4. Assets

5. Net Worth

6. Total Annual Income



Section 2. Additional Information About the U.S. Employer (Continued)

7. Staff in the United States

a. How many executive and/or managerial employees does the petitioner have who are nationals of the treaty country in either E or L nonimmigrant status?

b. How many persons with special qualifications does the petitioner employ who are in either E or L nonimmigrant status?

c. Provide the total number of employees in executive or managerial positions in the United States.

d. Provide the total number of specialized qualifications or knowledge persons positions in the United States.

8. Total number of employees the beneficiary would supervise; or describe the nature of the specialized qualifications which are essential to the successful or efficient operation of the treaty enterprise.

Section 3. Complete If Filing for an E-1 Treaty Trader

1. Total Annual Gross Trade/Business of the U.S. company

2. For Year Ending (yyyy)

3. Percent of total gross trade between the United States and the country of which the treaty trader organization is a national.

Section 4. Complete If Filing for an E-2 Treaty Investor

Total Investment: Cash

Equipment

Other

Inventory

Premises

Total



Department of Homeland Security
U.S. Citizenship and Immigration Services

**Trade Agreement-
Supplement to Form I-129**

1. Name of the petitioner

2. Name of the beneficiary

3. Employer is a *(Check one)*

☐ U.S. Employer ☐ Foreign Employer

4. If Foreign Employer, name the foreign country

Section 1. Information About Requested Extension or Change *(See instructions attached to this form.)*

1. This is a request for Free Trade status based on *(Check one)*:

- | | |
|---|--|
| <input type="checkbox"/> a. Free Trade, Canada (TN1) | <input type="checkbox"/> d. Free Trade, Singapore (H-1B1) |
| <input type="checkbox"/> b. Free Trade, Mexico (TN2) | <input type="checkbox"/> e. Free Trade, Other |
| <input type="checkbox"/> c. Free Trade, Chile (H-1B1) | <input type="checkbox"/> f. A sixth consecutive request for Free Trade, Chile or Singapore (H-1B1) |

Part 2. Signature *Read the information on penalties in the instructions before completing this section.*

I certify, under penalty of perjury under the laws of the United States of America, that this petition and the evidence submitted with it is all true and correct. If filing this on behalf of an organization, I certify that I am empowered to do so by that organization. If this petition is to extend a prior petition, I certify that the proposed employment is under the same terms and conditions as stated in the prior approved petition. I authorize the release of any information from my records, or from the petitioning organization's records, that U.S. Citizenship and Immigration Services needs to determine eligibility for the benefit being sought.

Signature

Daytime Phone Number *(Area/Country Code)*

Print Name

Date *(mm/dd/yyyy)*

NOTE: If you do not completely fill out this form and the required supplement, or fail to submit required documents listed in the instructions, the person(s) filed for may not be found eligible for the requested benefit and this petition may be denied.

Part 3. Signature of Person Preparing Form, If Other Than Above

I declare that I prepared this petition at the request of the above person and it is based on all information of which I have any knowledge.

Signature of Preparer

Daytime Phone Number *(Area/Country Code)*

Print Name of Preparer

Date *(mm/dd/yyyy)*

Firm Name and Address



1. Name of the petitioner

2. Name of the beneficiary or if this petition includes multiple beneficiaries, the total number of beneficiaries

3. List each beneficiary's prior periods of stay in H or L classification in the United States for the last 6 years (beneficiaries requesting H-2A or H-2B classification need only list the last 3 years). Be sure to only list those periods in which each beneficiary was actually in the United States in an H or L classification. Do not include periods in which the beneficiary was in a dependent status, for example, H-4 or L-2 status.

NOTE: Submit photocopies of Forms I-94, I-797, and/or other USCIS issued documents noting these periods of stay in the H or L classification. If more space is needed, attach an additional sheet.

Subject's Name	Period of Stay (mm/dd/yyyy)	
	From	To

4. Classification sought (*Check one*):

- ☐ a. H-1B Specialty Occupation
 ☐ e. H-2A Agricultural worker
☐ b. H-1B2 Exceptional services relating to a cooperative research and development project administered by the U.S. Department of Defense (DOD)
 ☐ f. H-2B Non-agricultural worker
☐ c. H-1B3 Fashion model of national or international acclaim
 ☐ g. H-3 Trainee
☐ d. H-1C Registered Nurse
 ☐ h. H-3 Special education exchange visitor program

5. Are you filing this petition on behalf of an alien subject to the Guam-CNMI cap exemption under Public Law 110-229? ☐ No ☐ Yes

Section 1. Complete This Section If Filing for H-1B Classification

1. Describe the proposed duties

2. Beneficiary's present occupation and summary of prior work experience



Section 1. Complete This Section If Filing for H-1B Classification (Continued)

Statement for H-1B specialty occupations only:

By filing this petition, I agree to, and will abide by, the terms of the labor condition application (LCA) for the duration of the beneficiary's authorized period of stay for H-1B employment. I certify that I will maintain a valid employer-employee relationship with the beneficiary at all times. If the beneficiary is assigned to a position in a new location I will obtain and post an LCA for that site prior to reassignment.

I further understand that I cannot charge the beneficiary the ACWIA fee, and that any other required reimbursement will be considered an offset against wages and benefits paid relative to the LCA.

Signature of Petitioner**Print or Type Name****Date (mm/dd/yyyy)**

Statement for H-1B specialty occupations and U.S. Department of Defense projects:

As an authorized official of the employer, I certify that the employer will be liable for the reasonable costs of return transportation of the alien abroad if the beneficiary is dismissed from employment by the employer before the end of the period of authorized stay.

Signature of Authorized Official of Employer**Print or Type Name****Date (mm/dd/yyyy)**

Statement for H-1B U.S. Department of Defense projects only:

I certify that the beneficiary will be working on a cooperative research and development project or a co-production project under a reciprocal government-to-government agreement administered by the U.S. Department of Defense.

Signature of DOD Project Manager**Print or Type Name****Date (mm/dd/yyyy)**

Section 2. Complete This Section If Filing For H-1C Classification

I certify under penalty of perjury, under the laws of the United States of America, that this attachment and the evidence submitted with it is true and correct. If filing this petition on behalf of an organization or entity, I certify that I am empowered to do so by that organization or entity. I authorize the release of any information from my records, or from the petitioning organization or entity's records, that U.S. Citizenship and Immigration Services may need to determine eligibility for the benefit being sought.

Signature**Print or Type Name****Title****Date (mm/dd/yyyy)****Firm Name and Address**

Section 3. Complete This Section If Filing for H-2A or H-2B Classification

1. Employment is: *(Check one)*

- ☐ a. Seasonal ☐ c. Intermittent
☐ b. PeakLoad ☐ d. One-time occurrence

2. Temporary need is: *(Check one)*

- ☐ a. Unpredictable ☐ c. Recurrent annually
☐ b. Periodic

3. Explain your temporary need for the beneficiary or beneficiaries' services *(Attach a separate sheet if additional space is needed.)*

4. List the country(ies) of citizenship of the H-2A/H-2B worker(s) you plan to hire.

Name of country(ies):

5. If the H-2A or H-2B workers you plan to hire are not from a country that has been designated as a participating country in accordance with 8 CFR 214.2(h)(5)(i)(F)(1) or 214.2(h)(6)(i)(E)(1), you must provide all the information requested below. See www.uscis.gov Web site for the list of participating countries. *(Attach a separate sheet if additional space is needed.)*

Family Name (Last Name)

Given Name (First Name)

Full Middle Name

Date of Birth *(mm/dd/yyyy)*

All Other Names Used:

Country of Birth:

Country of Citizenship



Section 3. Complete This Section If Filing for H-2A or H-2B Classification (Continued)

- 6a. Have any of the workers listed in Number 5 above ever been admitted to the United States previously in H-2A/H-2B status? ☐ No ☐ Yes

Visa Classification (H-2A or H-2B):

- b. If you answered question 6a "Yes," did they comply with the terms of their status? ☐ No ☐ Yes

If you answered question 6b "Yes," attach evidence of the workers' compliance.

- c. If the H-2A or H-2B worker(s) you plan to hire are from a country not on the list of eligible countries, and you want the petition to be considered for approval, you must also provide evidence that: (1) a worker with the required skills is not available from a country on the list of eligible countries; (2) there is no potential for abuse, fraud, or other harm to the integrity of the H-2A/H-2B visa program through the potential admission of these worker(s) that you plan to hire; and (3) there are other factors that would serve the U.S. interest (if any).

7. Did you or do you plan to use a staffing, recruiting, or similar placement service or agent to locate the H-2A/H-2B workers that you intend to hire by filing this petition? ☐ No ☐ Yes

If "Yes," list the name and address of service used.

Name: _____

Address: _____

- 8a. Did any of the H-2A/H-2B workers that you have located or plan to hire pay you, the above service, or any service or agent, any form of compensation as a condition of the employment or do they have an agreement to pay you or the service at a later date? (Do not include reasonable travel expenses, government visa fees, or other reasonable fees for which the worker is responsible.) See 8 CFR 214.2(h)(5)(xi)(A) or 214.2(h)(6)(i)(B). ☐ No ☐ Yes

- b. If the workers paid a fee, have they been reimbursed for such fees or compensation, or if the workers had an agreement to pay a fee that has not been paid, has that agreement been terminated before being paid by the workers? ☐ No ☐ Yes

(Attach evidence of termination or reimbursement to this petition.)

- 9a. Have you ever had an H-2A/H-2B petition denied or revoked because an employee paid a job placement fee or other similar compensation as a condition of the job offer? ☐ No ☐ Yes

If "Yes," When? _____

Receipt Number: _____

- b. Was the worker reimbursed for such fees and compensation? ☐ No ☐ Yes
(Attach evidence of reimbursement.) If you answered "No" because of a failure to locate the worker, attach evidence of the efforts to locate the worker.

10. If you are an H-2A petitioner, are you a participant in the E-Verify program? ☐ No ☐ Yes

If "Yes," E-Verify Company ID or Client Company ID: _____



Department of Homeland Security
U.S. Citizenship and Immigration Services

H-1B Data Collection and Filing Fee Exemption Supplement

1. Name of the petitioner

2. Name of the beneficiary

Part A. General Information

1. Employer Information - (check all items that apply)

- a. Is the petitioner an H-1B dependent employer? ☐ No ☐ Yes
- b. Has the petitioner ever been found to be a willful violator? ☐ No ☐ Yes
- c. Is the beneficiary an H-1B nonimmigrant exempt from the Dept. of Labor attestation requirements? ☐ No ☐ Yes
1. If yes, is it because the beneficiary's annual rate of pay is equal to at least \$60,000? ☐ No ☐ Yes
2. Or is it because the beneficiary has a master's or higher degree in a specialty related to the employment? ☐ No ☐ Yes
- d. Has the petitioner received TARP funding (provide explanation on Page 7, Part 9 if the petitioner has subsequently repaid all TARP funding)? ☐ No ☐ Yes
- e. Does the petitioner employ 50 or more individuals in the U.S.? ☐ No ☐ Yes
- If yes, are more than 50% of those employees in H-1B or L nonimmigrant status? ☐ No ☐ Yes

2. Beneficiary's Highest Level of Education (Check one box below)

- ☐ a. NO DIPLOMA
- ☐ b. HIGH SCHOOL GRADUATE DIPLOMA or the equivalent (example: GED)
- ☐ c. Some college credit, but less than 1 year
- ☐ d. One or more years of college, no degree
- ☐ e. Associate's degree (for example: AA, AS)
- ☐ f. Bachelor's degree (for example: BA, AB, BS)
- ☐ g. Master's degree (for example: MA, MS, MEng, MEd, MSW, MBA)
- ☐ h. Professional degree (for example: MD, DDS, DVM, LLB, JD)
- ☐ i. Doctorate degree (for example: PhD, EdD)

3. Major/Primary Field of Study

4. Rate of Pay Per Year

5. DOT Code

6. NAICS Code

Part B. Fee Exemption Determination

In order for USCIS to determine if you must pay the additional \$1,500 or \$750 American Competitiveness and Workforce Improvement Act (ACWIA) fee, answer all of the following questions:

- ☐ No ☐ Yes 1. Are you an institution of higher education as defined in section 101(a) of the Higher Education Act of 1965, 20 U.S.C. 1001(a)?
- ☐ No ☐ Yes 2. Are you a nonprofit organization or entity related to or affiliated with an institution of higher education, as defined in section 101(a) of the Higher Education Act of 1965, 20 U.S.C. 1001(a)?
- ☐ No ☐ Yes 3. Are you a nonprofit research organization or a governmental research organization, as defined in 8 CFR 214.2(h)(19)(iii)(C)?
- ☐ No ☐ Yes 4. Is this the second or subsequent request for an extension of stay that this petitioner has filed for this alien?
- ☐ No ☐ Yes 5. Is this an amended petition that does not contain any request for extensions of stay?



Part B. Fee Exemption and/or Determination (Continued)

- ☐ No ☐ Yes 6. Are you filing this petition to correct a USCIS error?
- ☐ No ☐ Yes 7. Is the petitioner a primary or secondary education institution?
- ☐ No ☐ Yes 8. Is the petitioner a nonprofit entity that engages in an established curriculum-related clinical training of students registered at such an institution?
- If you answered "Yes" to any of the questions above, you are only required to submit the fee for your H-1B Form I-129 petition. If you answered "No" to all questions, answer **Question 9**.
- ☐ No ☐ Yes 9. Do you currently employ a total of 25 or fewer full-time equivalent employees in the United States, including all affiliates or subsidiaries of this company/organization?
- If you answered "Yes," to **Question 9** above, you are required to pay an additional ACWIA fee of **\$750**. If you answered "No," then you are required to pay an additional ACWIA fee of **\$1,500**.

NOTE: On or after **March 8, 2005**, a U.S. employer seeking initial approval of H-1B nonimmigrant status for a beneficiary, or seeking approval to employ an H-1B nonimmigrant currently working for another U.S. employer, must submit an additional **\$500** fee. This additional **\$500** Fraud Prevention and Detection fee was mandated by the provisions of the H-1B Visa Reform Act of 2004. **There is no exemption from this fee.** You must include payment of this **\$500** fee with your submission of this form. Failure to submit the fee when required will result in rejection or denial of your submission. *This \$500 fee must be paid by separate check or money order.*

For petitions postmarked on or after August 14, 2010, through September 30, 2014, an additional fee of \$2,000 must be submitted if you responded "yes" to both questions in 1e of Part A of this supplement. This \$2,000 fee was mandated by the provisions of Public Law 111-230 and should be submitted by separate check or money order.

The Fraud Prevention and Detection Fee and the Public Law 111-230 fee do not apply to H-1B1 petitions. **These fees, when applicable, may not be waived.** You must include payment of the fee(s) with your submission of this form. Failure to submit the fee(s) when required will result in rejection or denial of your submission. *Each of these fee(s) should be paid by separate check(s) or money order(s).*

Part C. Numerical Limitation Information

1. Specify how this petition should be counted against the H-1B numerical limitation (a.k.a. the H-1B "Cap"). (Check one):

- ☐ a. CAP H-1B Bachelor's Degree ☐ c. CAP H-1B1 Chile/Singapore
- ☐ b. CAP H-1B U.S. Master's Degree or Higher ☐ d. CAP Exempt

2. If you answered question 1b "CAP H-1B U.S. Master's Degree or Higher," provide the following information regarding the master's or higher degree the beneficiary has earned from a U.S. institution as defined in 20 U.S.C. 1001(a):

a. Name of the U.S. institution of higher education

b. Date Degree Awarded

c. Type of U.S. Degree

d. Address of the U.S. institution of higher education

3. If you answered question 1d "CAP Exempt," you must specify the reason(s) this petition is exempt from the numerical limitation for H-1B classification:

- ☐ a. The petitioner is an institution of higher education as defined in section 101(a) of the Higher Education Act, of 1965, 20 U.S.C. 1001(a).



Part C. Numerical Limitation Exemption Information (Continued)

- ☐ b. The petitioner is a nonprofit entity related to or affiliated with an institution of higher education as defined in section 101(a) of the Higher Education Act of 1965, 20 U.S.C. 1001(a).
- ☐ c. The petitioner is a nonprofit research organization or a governmental research organization as defined in 8 CFR 214.2(h)(19)(iii)(C).
- ☐ d. The petitioner will employ the beneficiary to perform job duties at a qualifying institution (see a - c above) that directly and predominately furthers the normal, primary, or essential purpose, mission, objectives, or function of the qualifying institution, namely higher education or nonprofit or government research.
- ☐ e. The petitioner is requesting an amendment to or extension of stay for the beneficiary's current H-1B classification.
- ☐ f. The beneficiary of this petition is a J-1 nonimmigrant physician who has received a waiver based on section 214(1)(1)(B) or (C) of the Act (commonly called a Conrad Medical Waiver).
- ☐ g. The beneficiary of this petition: (1) was previously granted status as an H-1B nonimmigrant in the past 6 years, (2) is applying from abroad to reclaim the remaining portion of the six years, or (3) is seeking a 7th year extension based upon AC21 and the beneficiary's previous H-1B petitioner/employer was not a CAP exempt organization as defined above in a., b., and c.
- ☐ h. The petitioner is an employer subject to the Guam-CNMI cap exemption pursuant to Public Law 110-229.
- ☐ i. The petitioner is requesting a change of employer and the beneficiary previously worked as an H-1B for an employer subject to Guam-CNMI cap exemption pursuant to Public Law 110-229.

Part D. Off-Site Assignment of H-1B Beneficiaries

- ☐ No ☐ Yes a. The beneficiary of this petition will be assigned to work at an off-site location for all or part of the period for which H-1B classification sought.
- ☐ No ☐ Yes b. Placement of the beneficiary off-site during the period of employment will comply with the statutory and regulatory requirements of the H-1B nonimmigrant classification.
- ☐ No ☐ Yes c. The beneficiary will be paid the higher of the prevailing or actual wage at any and all off-site locations.



Department of Homeland Security
U.S. Citizenship and Immigration Services

L Classification
Supplement to Form I-129

1. Name of the petitioner

2. Name of the beneficiary

3. This petition is (*Check one*):
☐ a. An individual petition ☐ b. A blanket petition

4a. Does the petitioner employ 50 or more individuals in the U.S.?

☐ No ☐ Yes

b. If yes, are more than 50% of those employees in H-1B or L nonimmigrant status?

☐ No ☐ Yes

Section 1. Complete This Section If Filing For An Individual Petition

1. Classification sought (*Check one*):
☐ a. L-1A manager or executive ☐ b. L-1B specialized knowledge

2. List the beneficiary's and any dependent family member's prior periods of stay in an H or L classification in the United States for the last 7 years. Be sure to list only those periods in which the beneficiary and/or family members were physically present in the U.S. in an H or L classification. **NOTE:** Submit photocopies of Forms I-94, I-797 and/or other USCIS issued documents noting these periods of stay in the H or L classification. If more space is needed, go to **Page 7, Part 9**.

Subject's Name	Period of Stay (<i>mm/dd/yyyy</i>)	
	From	To

3. Name of employer abroad

4. Address of employer abroad (*Street number and name*)

Street Number and Name

City/Town

State/Province

Country

Zip/Postal Code

5. Dates of beneficiary's employment with this employer. Explain any interruptions in employment.

Dates of Employment (<i>mm/dd/yyyy</i>)		Explanation of Interruptions
From	To	



Section 1. Complete This Section If Filing For An Individual Petition *(Continued)*

6. Description of the beneficiary's duties abroad for the 3 years preceding the filing of the petition. (If the beneficiary is currently employed by the petitioner, describe the beneficiary's duties abroad for the 3 years preceding the beneficiary's admission to the U.S.)

7. Description of the beneficiary's proposed duties in the United States.

8. Summary of the beneficiary's education and work experience.



Section 1. Complete This Section If Filing For An Individual Petition (Continued)

9. The U.S. company is to the company abroad: *(Check one)*

- ☐ a. Parent ☐ b. Branch ☐ c. Subsidiary ☐ d. Affiliate ☐ e. Joint Venture

10. Describe the stock ownership and managerial control of each company that has a qualifying relationship. Provide the Federal Employer Identification Number for each U.S. company that has a qualifying relationship.

Company stock ownership and managerial control of each company that has a qualifying relationship	Federal Employer Identification Number for each U.S. company that has a qualifying relationship

11. Do the companies currently have the same qualifying relationship as they did during the 1-year period of the alien's employment with the company abroad?

- ☐ No *(Attach explanation)* ☐ Yes

12. Is the beneficiary coming to the United States to open a new office?

- ☐ No *(Attach explanation)* ☐ Yes *(Attach explanation)*

13. If you are seeking L-1B specialized knowledge status for an individual, answer the following question:

a. Will the beneficiary be stationed primarily offsite (at the worksite of an employer other than the petitioner or its affiliate, subsidiary, or parent)?

- ☐ No ☐ Yes

If you answered "Yes" to the preceding question, describe how and by whom the beneficiary's work will be controlled and supervised. Include a description of the amount of time each supervisor is expected to control and supervise the work. Use an attachment if needed.

--

If you answered "Yes" to the preceding question, also describe the reasons why placement at another worksite outside the petitioner, subsidiary or parent is needed. Include a description of how the beneficiary's duties at another worksite relate to the need for the specialized knowledge he or she possesses. Use an attachment if needed.

--



U.S. DEPARTMENT OF COMMERCE

BUREAU OF INDUSTRY AND SECURITY
OFFICE OF EXPORTER SERVICES
EXPORT MANAGEMENT AND COMPLIANCE DIVISION

Compliance Guidelines: How to Develop an Effective Export Management and Compliance Program and Manual



U.S. DEPARTMENT OF COMMERCE
BUREAU OF INDUSTRY AND SECURITY

JUNE 2011

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EXPORT LICENSE EXCEPTION (TMP) CERTIFICATION
For Export Administration Regulations (EAR) Controlled Items, Technology, and Software

To: Jackie Blankenship
From: [Insert Name of Baylor PI, Employee, or Student]
Date: [Insert Date]
Re: **Export License Exception of Temporary Exports/Re-exports***

The export of items, technology commercial software, and encryption code is subject to export control. Regulations (this includes laptops, PDAs and digital storage devices). The Department of Commerce's Export Administration Regulations (EAR) makes an exception to licensing requirements for the temporary export or re-export of certain items, technology, or software for professional use as long as the criteria to which you are certifying below are met. The exception does not apply to any EAR satellite or space-related equipment, components, or software, or to any technology associated with high-level encryption products. In addition, this exception does not apply to items, technology, data, or software regulated by the Department of State's International Traffic in Arms Regulations (ITAR).

Detailed Description of Items, Technology or Software to which this Certification applies:

See Attached

By my signature below, I certify that:

1. I will ship or hand-carry the items, technology, or software to [insert country(s) traveling to] a "tool of the trade" to conduct BU business only;
2. **I will return the items, technology, or software to the US on [insert return date] which is no later than 12 months from the date of leaving the US unless the items, technology, or software are certified by me to have been consumed or destroyed abroad during this 12 month period;**
3. I will keep the items, technology, or software under my "effective control" while abroad (defined as retaining physical possession of item or keeping it secured in a place such as a hotel safe, a bonded warehouse, or a locked or guarded exhibition facility);
4. I will take security precautions to protect against unauthorized release of the technology while the technology is being shipped or transmitted and used abroad such as:
 - a. Use of secure connections when accessing e-mail and other business activities that involve the transmission and use of the technology
 - b. Use of password systems on electronic devices that store technology, and
 - c. Use of personal firewalls on electronic devices that store the technology;
5. **I will not ship or hand-carry the items, technology or software to Libya, Iran, Syria, Cuba, North Korea, or Sudan without consulting with BU's Office of General Counsel.**

If I am planning to travel to these countries, I will consult BU's Office of General Counsel.

Signed: _____
[Name of PI, Employee, Student]

OSP#: _____
[if applicable]

*Keep a signed copy with you when traveling abroad



**Bureau of Political Military Affairs
Directorate of Defense Trade Controls
Office of Defense Trade Controls
Compliance**

Compliance Program Guidelines

Comprehensive operational compliance programs include manuals that articulate the processes to be followed in implementing the company program. Important elements of effective manuals and programs include:

Organization Structure

- Organizational charts.
- Description (and flow charts, if appropriate) of company's defense trade functions.
- Description of any management and control structures for implementing and tracking compliance with U.S. export controls (including names, titles, and principal responsibilities of key officers).

Corporate Commitment and Policy

- Directive by senior company management to comply with Arms Export Control Act (AECA) and the International Traffic in Arms Regulations (ITAR).
- Knowledge and understanding of when and how the AECA and ITAR affect the company with ITAR controlled items/technical data.
- Knowledge of corporate internal controls that have been established and implemented to ensure compliance with the AECA and ITAR.

Examples of detail:

- Citation of basic authorities (AECA, ITAR).
- Identification of authorized U.S. Government control body (Directorate of Defense Trade Controls ("DDTC")).
- Corporate policy to comply fully with all applicable U.S. export control laws and regulations.

- Compliance as a matter for top management attention that needs adequate resources.
- Identification, duties, and authority of key persons (senior executives, empowered officials) for day-to-day export/import operations and compliance oversight.
- Corporate Export Administration organization chart.
- Operating Division Export Administration flow chart.

Identification, Receipt and Tracking of ITAR Controlled Items/Technical Data

- Methodology used, specifically tailored to corporate structure, organization, and functions, to identify and account for ITAR controlled items/technical data the company handles (trace processing steps of ITAR controlled transactions from the time the company manufactures/receives the item to the time an item is shipped from the company – or in the case of a defense service, when provided).

Examples of questions to be addressed:

- Are appropriate employees familiar with the AECA and ITAR and related requirements, including handling export approvals with certain provisos and limitations?
- Are company employees notified of changes in U.S. export control restrictions, and are they provided accurate, reliable interpretation of U.S. export control restrictions?
- What U.S. origin defense articles are manufactured/received by the firm and from whom? How identified and “tagged”?
- What U.S. origin technical data related to defense articles are produced/received by the firm and from whom? How identified and tagged”?
- What items are manufactured by the firm using U.S. origin technical data? How identified and “tagged”?
- What items or articles are manufactured by the firm that incorporates U.S. origin defense articles (components)? How identified and “tagged”?
- What kind of recordkeeping system does the company maintain that would allow for control of, and for retrieval of information on, U.S. origin technical data and/or defense articles exported to the company?

Re-Exports/Retransfers

- Procedures utilized to (a) obtain written State Department approval prior to the retransfer to a party not included in a State Department authorization of an item/technical data transferred or exported originally to the company, and (b) track the re-export or re-transfer (including placing parties on notice that the proposed transfers involve US origin products and labeling such products appropriately).
 - Procedure when an ITAR controlled item/technical data is transferred by the company to a foreign national employed at the company.
 - Procedure when an ITAR controlled item/technical data is transferred by the company to a foreign person within the U.S.
 - Procedure when ITAR controlled technical data or defense articles are transferred from the company to a foreign person outside of the U.S.
 - Procedure when an ITAR controlled item/technical data is to be used or transferred for an end-use not included in the State Department authorization.

Restricted/Prohibited Exports and Transfers

- Procedure for screening customers, carriers, and countries.
- Screening procedure for high-risk transactions to combat illegal exports/retransfers.
- Procedures to investigate any evidence of diversion or unauthorized use of U.S. origin products.

Recordkeeping

- Description of record systems concerning U.S. origin products.
- Procedures for maintaining records relating to U.S. origin products for five years from the expiration of the State Department license or other approval.
- Regular internal review of files to ensure proper practices and procedures by persons reporting to top management.

Internal Monitoring

- Perform audits periodically to ensure integrity of compliance program.
- Emphasis on validation of full export compliance, including adherence to license and other approval conditions.
- Measurement of effectiveness of day-to-day operations.

- Adopt procedure for highlighting any compliance areas that needs more attention.
- Report known or suspected violations to Corporate export administration office.
- Effective liaison and coordination with Ombudsman.*

Examples of detail:

- Specific description of procedures (examination of organizational structure, reporting relationships, and individuals assigned to export/import controls process.
- Random document review and tracing of processes.
- Review of internal recordkeeping, communications, document transfer, maintenance and retention.
- Conclusion and report of violations to Corporate Export Administrator.
- Coordination with Ombudsman.

Training

- Explanation of company training program on U. S. export control laws and regulations.
- Process to ensure education, training, and provision of guidance to all employees involved on exports (including those in departments such as Traffic, Marketing, Contracts, Security, Legal, Public Relations, Engineering, Executive Office).

Violations and Penalties

- Procedures for notification of potential violations, including use of voluntary disclosure and Ombudsman to report any violation of the company's internal control program or U.S. export controls.
- Emphasis on importance of compliance (to avoid jeopardizing Corporate business and severe sanctions against the Corporation and responsible individuals).
- Description of AECA/ITAR penalties.
- Written statements and procedures to foster employee discipline (e.g., keying certain types of advancement to compliance understanding and implementation, and establishment of internal disciplinary measures).

* PAPERWORK REDUCTION ACT STATEMENT: Public reporting burden for this collection of information is estimated to average 2 hours per response, including time required for searching existing data sources, gathering the necessary data, providing the information required, and reviewing the final collection. Send comments on the accuracy of this estimate of the burden and recommendations for reducing it to: Department of State (A/GIS/DIR) Washington, D.C. 20520.

U.S. Department of State
DS-2032 STATEMENT OF REGISTRATION

(SEE INSTRUCTIONS PAGE)

For DDTC Use Only

Date Received _____ PM/DDTC Registration Code _____ Date Issued/Action Completed _____

1. Registration Action:

☐ New ☐ Renewal

2. Registrant Code: (Only one code may be entered per application.)

3. Registrant Type:

☐ Manufacturer/Exporter ☐ Manufacturer ☐ Exporter ☐ Broker (U.S. Person) ☐ Broker (Non-U.S. Person)

4. Registrant's Legal Name and Address:

Legal Business Name: _____

"Doing Business As" Name: _____

Physical Street Address: _____

P.O. Box: _____

City: _____

State/Province: _____

Country: United States

Zip/Postal Code: _____

Telephone: _____

Fax: _____

Website: _____

5. Annual Registration Fee Amount:

☐ New \$ _____

☐ Renewal \$ _____

☐ Lapsed (See 22 CFR 122.3(c)) \$ _____

☐ Non-Profit Fee (IRS Non-Profit Authorization must be provided)

☐ IRS Non-Profit Authorization Attached

Payment Information

Effective Date of Electronic Payment: _____

Name on Account From Which Payment Drawn: _____

Last 5 Digits of the Account Number From Which Payment Drawn: _____

(Note: Payment must be drawn against the account of the Registrant in Block 4. Payment must be in U.S. currency and must be payable through a U.S. financial institution.)

6. Registrant's Organizational Type:

☐ Corporation ☐ Company ☐ Limited Liability Company ☐ Partnership ☐ Individual Owner ☐ Other

Date of Incorporation or Date of Establishment of Business: (mm/dd/yyyy or mm/yyyy) _____

Place of Incorporation/Establishment of Business: (City or County, State, Country) _____

☐ Documentation attached, issued by the government authority enabling Registrant to engage in business in the U.S. (e.g., Articles of Incorporation) or in a foreign country.

7. Member of the Board of Directors, Senior Officers, Partners and Owners: *(Attachments not permitted)*

Last Name:	_____	Citizenship(s):	--Citizenship 1--
First Name:	_____	Social Security Number or Equivalent:	_____
Middle Name:	_____	Position/Title:	_____
Date of Birth:	_____	Permanent Resident Card Number:	_____
Place of Birth		Home Address	
City:	_____	Street Address:	_____
State/Province:	_____	Apt:	_____
Country:	United States	City:	_____
		State/Province:	_____
		Zip/Postal Code:	_____
		Country:	United States

8. U.S. Munitions List Defense Articles or Defense Services Involved in Manufacturing, Exporting or Brokering: *(Select at least one)*

- ☐ I - Firearms, Close Assault Weapons and Combat Shotguns
- ☐ II - Guns and Armament
- ☐ III - Ammunition/Ordnance
- ☐ IV - Launch Vehicles, Guided Missiles, Ballistic Missiles, Rockets, Torpedoes, Bombs and Mines
- ☐ V - Explosives and Energetic Materials, Propellants, Incendiary Agents and Their Constituents
- ☐ VI - Vessels of War and Special Naval Equipment
- ☐ VII - Tanks and Military Vehicles
- ☐ VIII - Aircraft and Associated Equipment
- ☐ IX - Military Training Equipment and Training
- ☐ X - Protective Personnel Equipment and Shelters
- ☐ XI - Military Electronics
- ☐ XII - Fire Control, Range Finder, Optical and Guidance and Control Equipment
- ☐ XIII - Auxiliary Military Equipment
- ☐ XIV - Toxicological Agents, Including Chemical Agents, Biological Agents, and Associated Equipment
- ☐ XV - Spacecraft Systems and Associated Equipment
- ☐ XVI - Nuclear Weapons, Design and Testing Related Items
- ☐ XVII - Classified Articles, Technical Data and Defense Services Not Otherwise Enumerated
- ☐ XVIII - Directed Energy Weapons
- ☐ XIX - Reserved
- ☐ XX - Submersible Vessels, Oceanographic and Associated Equipment
- ☐ XXI - Miscellaneous Articles

9. Name(s) and Address(es) of Registrant's Wholly-and Partially-Owned U.S. Subsidiaries/Affiliates/Joint Ventures in the Business of Manufacturing, Exporting or Brokering Defense Articles or Defense Services, if applicable: *(Attachments not permitted)*☐ None

	Name	Street Address (No PO Boxes)	City	State/Province	Zip/Postal Code	Telephone (Including Area Code)
1						

10. Name(s) and Address(es) of Registrant's Wholly-and Partially-Owned Foreign Subsidiaries/Affiliates/Joint Ventures in the Business of Manufacturing, Exporting or Brokering Defense Articles or Defense Services, if applicable: *(Attachments not permitted)*☐ None

	Name	Street Address (No PO Boxes)	City	State/Province	Zip/Postal Code	Country	Telephone (Including Country/Area Code)
1						United States	

11. Name, Address and Telephone Number of Registrant's (U.S. or Foreign) Ultimate Parent Company, if applicable: *(Attachments not permitted)*

☐ None

	Name	Street Address (No PO Boxes)	City	State/Province	Zip/Postal Code	Country	Telephone (Including Country/Area Code)
1						United States	

12. Registration Statement:

Under penalty according to federal law (22 U.S.C. 2278-2780; 22 C.F.R. 120-130; 18 U.S.C. 1001)

I, warrant the truth of all statements made herein, together with any and all appendices and attachments thereto and I further warrant that:

In compliance with 22 C.F.R. 122 and 22 C.F.R. 129 with reference to 22 C.F.R. 122.2(b)(1) and (b)(2), I hereby state that I am an authorized senior officer of the intended registrant and furthermore, I hereby provide the following answer to the questions of whether the intended registrant, chief executive officer, president, vice presidents, and other senior officers or officials (e.g., comptroller, treasurer, general counsel) or any member of the board of directors:

- i. Has ever been indicted for or convicted of violating any of the criminal statutes enumerated in 22 C.F.R. 120.27; or
- ii. Is ineligible to contract with, or to receive an export license or other approval to import defense articles or defense services from, or to receive an export license or other approval from, any agency of the U.S. Government.

If the answer is yes to either statement, all details must be provided.

☐ Yes ☐ No

Specify and attach appropriate documentation:

In accordance with 22 C.F.R. 122.2(b)(2), I further declare whether the intended registrant is owned or controlled by foreign (i.e., Non-U.S.) persons as defined in 22 C.F.R. 120.16. If the answer is yes to the statement, all details must be provided including a detailed explanation of foreign ownership and control and information on the percentage of foreign ownership.

By Foreign Persons (i.e., Non-U.S.)(See 22 C.F.R. 120.16)

☐ Yes ☐ No

If yes, see 22 C.F.R. 122.2(c) and specify and attach appropriate documentation:

Senior Officer Signature: _____

Senior Officer Name: _____

Title: _____

Date: _____

Email: _____

Part 5. Basic Information About the Proposed Employment and Employer *(Attach the supplement relating to the classification you are requesting.) (Continued)*

6. Will the beneficiary(ies) work exclusively in the CNMI? ☐ No ☐ Yes

7. Is this a full-time position?

☐ No

☐ Yes

If "No," Hours per week:

8. Wages per week or per year:

9. Other Compensation *(Explain)*

10. Dates of intended employment (mm/dd/yyyy):

From:

To:

11. Type of Business

12. Year Established

13. Current Number of
Employees in the U.S.

14. Gross Annual Income

15. Net Annual Income

Part 6. Certification Regarding the Release of Controlled Technology or Technical Data to Foreign Persons in the United States

(For H-1B, H-1B1 Chile/Singapore, L-1, and O-1A petitions only. This section of the form is not required for all other classifications. See Page 3 of the Instructions before completing this section.)

Check Box 1 or Box 2 as appropriate:

With respect to the technology or technical data the petitioner will release or otherwise provide access to the beneficiary, the petitioner certifies that it has reviewed the Export Administration Regulations (EAR) and the International Traffic in Arms Regulations (ITAR) and has determined that:

- ☐ 1. A license is not required from either U.S. Department of Commerce or the U.S. Department of State to release such technology or technical data to the foreign person; or
- ☐ 2. A license is required from the U.S. Department of Commerce and/or the U.S. Department of State to release such technology or technical data to the beneficiary and the petitioner will prevent access to the controlled technology or technical data by the beneficiary until and unless the petitioner has received the required license or other authorization to release it to the beneficiary.



- (2) Is to begin employment for new U.S. employer in a different nonimmigrant classification than the alien currently holds; or
- (3) Will work for the same employer but in a different nonimmigrant classification.
- b. **Continuation of previously approved employment without change with the same employer.** Check this box if applying to continue employment of the beneficiary in the same nonimmigrant classification the beneficiary currently holds and there has been no change to the employment.
- c. **Change in previously approved employment.** Check this box if applying to notify USCIS of a non-material change to the previously approved employment such as a change in job title without a material change in job duties.
- d. **New concurrent employment.** Check this box if applying for a beneficiary to begin new employment with an additional employer in the same nonimmigrant classification the beneficiary currently holds while the beneficiary will continue working for his or her current employer in the same classification.
- e. **Change of employer.** Check this box if applying for a beneficiary to begin employment working for a new employer in the same nonimmigrant classification that the beneficiary currently holds.
- f. **Amended Petition.** Check this box if applying to notify USCIS of a material change in the terms or conditions of employment or training or the beneficiary's eligibility as specified in the original approved petition. Additionally, petitioners requesting H-2A or H-2B substitutions should check this box.
- c. **Extend the stay of the person(s) since they now hold this status.** Check this box if the beneficiary is currently in the United States in a nonimmigrant classification and is requesting an extension of his or her stay in the same nonimmigrant classification.
- d. **Amend the stay of the person(s) since they now hold this status.** Check this box if the beneficiary is currently in the United States in the same nonimmigrant classification and filing the petition to notify USCIS of any material changes in the terms and conditions of employment, training or the beneficiary's eligibility as specified in the original approved petition.
- e. **Extend the status of a nonimmigrant classification based on a Free Trade Agreement.** Check this box if the beneficiary is currently in the United States based on a Free Trade Agreement (H-1B1 Chile/Singapore or TN classification) and is requesting an extension of his or her stay in that same classification.
- f. **Change status to a nonimmigrant classification based on a Free Trade Agreement.** Check this box if the beneficiary is currently in the United States in a different nonimmigrant classification based on a Free Trade Agreement (H-1B1 Chile/Singapore or TN classification).

Requested Action

The following is an explanation of the types of action a petitioner/employer may choose for **Page 2, Part 2, Item 4** of Form I-129. Choose only one action.

- a. **Notify the office in Part 4 so the person(s) can obtain a visa or be admitted.** Check this box if the beneficiary is currently outside of the United States, or, if the beneficiary is in the United States, he or she will leave the United States to obtain a visa/admission abroad.
- b. **Change the person(s) status and extend their stay since the person(s) are all now in the United States in another status.** Check this box if the beneficiary is currently in the United States in a different nonimmigrant classification and is applying to change to a new, nonimmigrant status.

Certification Pertaining to the Release of Controlled Technology or Technical Data to Foreign Persons in the United States

U.S. Export Controls on Release of Controlled Technology or Technical Data to Foreign Persons. The Export Administration Regulations (EAR) (15 CFR Parts 770-774) and the International Traffic in Arms Regulations (ITAR) (22 CFR Parts 120-130) require U.S. persons to seek and receive authorization from the U.S. Government before releasing to foreign persons in the United States controlled technology or technical data. Under both the EAR and the ITAR, release of controlled technology or technical data to foreign persons in the United States--even by an employer--is deemed to be an export to that person's country or countries of nationality. One implication of this rule is that a U.S. company must seek and receive a license from the U.S. Government before it releases controlled technology or technical data to its nonimmigrant workers employed as H-1B, L-1 or O-1A beneficiaries.

Requirement to Certify Compliance with U.S. Export Control Regulations. The U.S. Government requires each company or other entity to certify that it has reviewed the EAR and ITAR and determined whether it will require a U.S. Government export license to release controlled technology or

technical data to the beneficiary. If an export license is required, then the company or other entity must further certify that it will not release or otherwise provide access to controlled technology or technical data to the beneficiary until it has received from the U.S. Government the required authorization to do so. The petitioner must indicate whether or not a license is required on **Page 5, Part 6** of Form I-129.

Controlled Technology and Technical Data. The licensing requirements described above will affect only a small percentage of petitioners because most types of technology are not controlled for export or release to foreign persons. The technology and technical data that are, however, controlled for release to foreign persons are identified on the EAR's Commerce Control List (CCL) and the ITAR's U.S. Munitions List (USML). The CCL is found at 15 CFF Part 774, Supp. 1. See http://www.access.gpo.gov/bis/ear/ear_data.html#ccl. The USML is at 22 CFR 121.1. See http://www.pmddtc.state.gov/regulations_laws/itar.html. The EAR-controlled technology on the CCL generally pertains to that which is for the production, development, or use of what are generally known as "dual-use" items. The ITAR-controlled technical data on the USML generally pertains to that which is directly related to defense articles.

The U.S. Department of Commerce's Bureau of Industry and Security administers the CCL and is responsible for issuing licenses for the release to foreign persons of technology controlled under the EAR. The U.S. Department of State's Directorate of Defense Trade Controls (DDTC) administers the USML and is responsible for issuing licenses for the release to foreign persons of technical data controlled under the ITAR. Information about the EAR and how to apply for a license from BIS are at www.bis.doc.gov. Specific information about EAR's requirements pertaining to the release of controlled technology to foreign persons is at www.bis.doc.gov/deemedexports. Information about the ITAR and how to apply for a license from DDTC are at www.pmddtc.gov. Specific information about the ITAR's requirements pertaining to the release of controlled technical data is at http://www.pmddtc.state.gov/faqs/license_foreignpersons.html.

Classification - Initial Evidence

For all classifications, if a beneficiary is seeking a **change of status** or **extension of stay**, evidence of maintenance of status must be included with the new petition. If the beneficiary is employed in the United States, the petitioner may submit copies of the last 2 pay stubs and, when available, Form W-2, as well as a copy of the Form I-94 or I-797, Approval Notice.

The beneficiary's dependent family members (generally, spouses and children under 21) should use Form I-539, Application to Change/Extend Nonimmigrant Status, to apply for a change of status or extension of stay.

A nonimmigrant, who must have a passport to be admitted, must keep that passport valid during his or her entire stay. If a required passport is not valid, include a full explanation with the petition.

The following nonimmigrants are not eligible to change status:

1. An alien admitted under a visa waiver program;
2. An alien in transit (C) or in transit without a visa (TWOV);
3. A crewman (D);
4. A fiancé(e) (K-1) or his or her dependent (K-2);
5. A spouse of a U.S. citizen (K-3) or his or her dependent (K-4);
6. A J-1 exchange visitor whose status was for the purpose of receiving graduate medical training (unless a waiver has been granted under section 214(l) of the Immigration and Nationality Act);
7. A J-1 exchange visitor subject to the foreign residence requirement who has not received a waiver of that requirement; and
8. An M-1 student to an H classification, if training received as an M-1 helped him or her qualify for H classification.

Part 1: Petition Always Required

The following classifications always require a petition.

The initial evidence listed below and the initial evidence listed under the instructions for a change of status or extension of stay must be included with a petition for a new or concurrent employment or for an extension where there is a change in previously approved employment.

However, a petition for extension based on unchanged, previously approved employment should only be filed with the initial evidence required in the extension of stay instructions.

E-2 CNMI

An E-2 CNMI investor is an alien seeking to enter or remain in the Commonwealth of Northern Mariana Islands (CNMI) in order to maintain an investment in the CNMI that was approved by the CNMI government prior to November 28, 2009. An E-2 CNMI investor classification is specifically limited to an alien investor who has previously been granted a qualifying long term investor status under the laws of the CNMI. This



U.S. Citizenship and Immigration Services

Frequently Asked Questions about Part 6 of Form I-129, Petition for a Nonimmigrant Worker

Introduction

On Nov. 23, 2010, U.S. Citizenship and Immigration Services (USCIS) revised Form I-129, Petition for a Nonimmigrant Worker. The revised Form I-129 and subsequent editions contain Part 6, Certification Regarding the Release of Controlled Technology or Technical Data to Foreign Persons in the United States. Part 6 must be completed for certain Form I-129 petitions postmarked on or after Feb. 20, 2011.

Questions & Answers about Part 6 of Form I-129

Q1. What is Part 6 of Form I-129?

A1. Part 6 of Form I-129 is an attestation regarding the release of controlled technology or technical data to foreign persons in the United States. Part 6 requires petitioners to affirm that they have reviewed the export control regulations. It further requests petitioners to indicate whether a license is required from either the Department of Commerce (DOC) or the Department of State (DOS) to release technology or technical data to the beneficiary of the petition. If a license is required, the petitioner must certify that the beneficiary will not access such technology or data until the license has been obtained.

Q2. What is the purpose of Part 6?

A2. In 2002, the U.S. Government Accountability Office (GAO) reported that vulnerabilities in the deemed export licensing system could allow technology transfers to countries of concern (GAO-02-972). The GAO reported that DOC was not sufficiently coordinating its efforts with those of INS (now USCIS) to identify and follow up on foreign nationals who change their immigration status to obtain jobs that could involve dual-use technology controlled under the Export Administration Act.

In addition, an April 2004 report (OIG-04-23) issued by the Inspectors General of several departments -- including DOS, DOC and Homeland Security found that USCIS did not include the protection of controlled technology as part of its process of adjudicating change-of-status applications submitted by foreign nationals in the United States.

Part 6 of Form I-129 was a solution for addressing the issues raised in these two reports.

Q3. What are the export control requirements?

A3. The Export Administration Regulations (EAR) and the International Traffic in Arms Regulations (ITAR) require U.S. persons, including companies, to seek and receive authorization from the U.S. government before releasing controlled technology or technical data to foreign persons in the United States (15 CFR Parts 770-774 and 22 CFR Parts 120-130). U.S. companies must seek and receive a license from DOC and/or DOS before releasing controlled technology or technical data to nonimmigrant workers.

Q4. Are these export control regulations new?

A4. No. These export control regulations are not new. However, Form I-129 was revised on Nov. 23, 2010, to include Part 6, Certification Regarding the Release of Controlled Technology or Technical Data to Foreign Persons in the United States. Part 6 must be completed for certain Form I-129 petitions postmarked on or after Feb. 20, 2011.

Q5. Is Part 6 required for all Form I-129 petitions?

A5. No. Part 6 must be completed only for petitions seeking H-1B, H-1B1, L-1, or O-1A nonimmigrant status for the beneficiary.

Q6. Will a petition be rejected if Part 6 is required but has not been completed after Feb. 20, 2011?

A6. No. USCIS will not reject Form I-129 if Part 6 is not completed. USCIS will issue a Request for Evidence (RFE) to provide the petitioner with the opportunity to complete Part 6.

Q7. What will happen to a petition if Part 6 is required but the petitioner declines to respond to the RFE?

A7. The petition will be denied should the petitioner decline to respond to Part 6 in response to an RFE.

Q8. Will USCIS require a copy of the export control license if one is necessary?

A8. No. At this time, USCIS does not require a copy of the export control license as part of the nonimmigrant visa petition process.

Q9. Will a petition be denied if an export control license is required but has not been obtained prior to filing the petition?

A9. No. USCIS will not deny the petition on the basis that a license is required but has not been obtained prior to the filing of the petition. However, the certification on Form I-129 includes a statement that the petitioner will prevent access to the controlled technology or technical data until and unless the petitioner has received the required license or other authorization to release it to the beneficiary. Failure to do so, where required under applicable law, may constitute a basis for revocation of the Form I-129 petition.

Q10. Where can I obtain additional information about the export control regulations?

A10. DOC's Bureau of Industry and Security (BIS) administers the Commerce Control List (CCL) and is responsible for issuing licenses under the EAR. Information about EAR and how to apply for a license from BIS can be found at

www.bis.doc.gov. Specific information about EAR's requirements pertaining to the release of controlled technology can be found at www.bis.doc.gov/deemedexports.

DOS's Directorate of Defense Trade Controls (DDTC) administers the U.S. Munitions List (USML) and is responsible for issuing licenses under the ITAR. Information about the ITAR and how to apply for a license from DDTC can be found at www.pmddtc.state.gov. Specific information about the ITAR's requirements pertaining to the release of controlled technical data can be found at www.pmddtc.state.gov/faqs/license_foreignpersons.html.

Last updated:04/28/2011

Plug-ins



ARCHIVED

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DCL ID: GEN-04-11

Reporting of Foreign Gifts, Contracts, and Relationships by Institutions

Posted on 10-04-2004

October 2004

GEN-04-11

Subject: Reporting of Foreign Gifts, Contracts, and Relationships by Institutions

Summary: This letter reminds institutions of the statutory requirement that they report gifts received from or contracts entered into with foreign sources, and ownership or control of institutions by foreign entities.

Dear Partner:

Section 117 of the Higher Education Act of 1965 (HEA), as amended, requires most institutions that participate in the Title IV student assistance programs to submit to the Secretary disclosure reports containing information about gifts received from any foreign source, contracts with a foreign entity, and any ownership interests in or control over the institution by a foreign entity. We want to remind institutions of the importance of complying with this provision of the HEA.

The remainder of this letter, presented in a Question & Answer (Q&A) format, provides details about the reporting requirement and the processes we have developed to collect the required information from institutions. Please note that definitions of many of the terms used in the Q&A section appear at the end of the letter. Also please note that the information in this letter is presented in summary form. Institutions are encouraged to carefully review the full text of section 117 of the HEA (see attachment to this letter) in order to ensure their compliance with the provision.

General -

Q1 How do I know if my institution is required to submit a report of foreign gifts, contracts, or ownership and control?

A1 All domestic institutions that receive any Federal financial assistance (directly or indirectly) and that offer a bachelor's degree or higher, or that offer a transfer program of not less than two years that is acceptable for credit toward a bachelor's degree, are required to report. [See HEA section 117(h)(4)]

Q2 What are the conditions that require reporting?

A2 An institution must submit a report if the total of all gifts from and contracts with a foreign source exceeds \$250,000 in any calendar year or it is owned or controlled by a foreign source. [See HEA section 117(a)]

Q3 Is the foreign gift, contract, and ownership information my institution reports made public?

A3 Yes, consistent with the law, all disclosure reports are public records and are available for inspection and copying. [See HEA section 117(e)]

Q4 What happens if my institution does not comply with the foreign gift, contract, or ownership reporting requirements?

A4 If an institution fails to comply with the reporting requirement in a timely manner the Secretary may recommend that the Department of Justice undertake a civil action in Federal District Court to ensure compliance. In addition, the institution must reimburse the government for the full costs of obtaining compliance following a knowing or willful failure to comply. [See HEA section 117(f)]

When and How to Report -

Q5 When must my institution submit its foreign gift, contract, and ownership or control report?

A5 An institution must report no later than the January 31 or July 31, whichever is sooner, that immediately follows the activity that triggers the need for a report as discussed in Q&A #2. [See HEA section 117(a)]

Q6 What if I have missed filing a required report?

A6 You should immediately file all of the missed reports.

Q7 If my institution meets the "ownership or control" criteria noted in Q&A #2, must we continue to report that condition every six months?

A7 No, an institution must only report when there is a substantive change to a previously reported ownership or control status, or in the institution's program or structure, as it relates to a foreign source.

Q8 How does my institution report foreign gift, contract, or ownership and control information to the Secretary?

A8. Foreign gift, contract, and ownership or control reports must be submitted to the Department's Federal Student Aid (FSA) Case Management Teams using FSA's electronic application process (eAPP) (www.eligcert.ed.gov). Go to Section K, Question 69, and enter the appropriate information about the foreign gift, contract, or ownership and control, then go to Section L, to complete the signature page. Submit the report electronically and mail in the signature page to the address provided.

Contents of Reports -

Q9 In the case of an institution that meets the "contract or gift " criteria noted in Q&A #2, what information is required to be included in the report?

A9 For gifts received from or contracts entered into with a foreign government the report must include the identity of the foreign country and the aggregate amount of such gifts and contracts received from each foreign government. [See HEA section 117(b)(2)]

For gifts received from or contracts entered into with a foreign source other than a foreign government the report must include the name of the foreign state to which the contract(s) or gift(s) is attributable and the aggregate dollar amount of such gifts and contracts attributable to a particular country. [See HEA section 117(b)(1)]

Q10 In the case of an institution that meets the "ownership or control" criteria noted in Q&A #2, what information is required to be included in the report?

A10 For such an institution each disclosure report must contain the identity of the foreign entity, the date on which the foreign entity assumed ownership or control, and a description of any substantive changes to previously reported ownership or control, or in institutional program or structure resulting from the change in ownership or control. [See HEA section 117(b)(3)]

Q11 What additional information must be included in the report about restricted or conditional gifts or contracts?

A11 Whenever an institution receives a restricted or conditional gift or contract from a foreign government it must disclose the name of the country, the amount of the gift or contract, the date of the gift or contract, and a description of all conditions or restrictions as defined below. [See HEA section 117(c)(2)]

Whenever an institution receives a restricted or conditional gift or contract from a person it must disclose the citizenship, or if unknown, the principal residence for that person, the amount of the gift or contract, the date of the gift or contract, and a description of all conditions or restrictions as defined below. [See HEA section 117(c)(1)]

Whenever an institution receives a restricted or conditional gift or contract from a legal entity other than a foreign state or an individual it must disclose the country of incorporation, or if unknown, the principal place of business for that foreign source, the amount of the gift or contract, the date of the gift or contract, and a description of all conditions or restrictions as defined below. [See HEA section 117(c)(1)]

Alternative Reporting -

Q12 What if my state requires similar reporting of foreign gifts, contracts, and ownership?

A12 If the state has provided the Secretary assurances that the institution has met the requirements for public disclosure under State law the institution may submit a copy of the disclosure report filed with the State in lieu of the report required by the Secretary. [See HEA section 117(d)(1)]

Q13 What if another Federal agency requires similar reporting of foreign gifts, contracts, and ownership?

A13 If an institution has filed a report substantially similar to the report required under section 117 of the HEA with any other agency of the Federal Government it may submit a copy of that report in lieu of the report required by the Secretary. [See HEA section 117(d)(2)]

Q14 Whom can I contact for additional information on the foreign gifts, contracts, and ownership and control reporting?

A14 For additional information you may contact the Case Management Team for your State. The telephone numbers for the Case Teams can be found at www.eligcert.ed.gov.

Definitions -

Q15 What is the definition of a "foreign source"?

A15 The HEA defines the term "foreign source" as -

- § A foreign government, including an agency of a foreign government;
- § A legal entity created solely under the laws of a foreign state or states;
- § An individual who is not a citizen or national of the United States; and
- § An agent acting on behalf of a foreign source.

[See HEA section 117(h)(2)]

Q16 What is the definition of a "contract"?

A16 The HEA defines the term "contract" as any agreement for the purchase, lease, or barter of property or services. [See HEA section 117(h)(1)]

Q17 What is the definition of a "gift"?

A17 The HEA defines the term "gift" as any gift of money or property. [See HEA section 117(h)(3)]

Q18 What is the definition of the term "restricted or conditional gift or contract" used in Q&A #11?

A18 For purposes of the reporting required by section 117 of the HEA, "restricted or conditional gift or contract" means any endowment, gift, grant, contract, award, present, or property of any kind which includes provisions regarding -

- § The employment, assignment, or termination of faculty;
- § The establishment of departments, centers, research or lecture programs, or new faculty positions;
- § The selection or admission of students; or
- § The award of grants, loans, scholarships, fellowships, or financial aid restricted to students of a specified country, religion, sex, ethnic origin, or political opinion.

[See HEA section 117(h)(5)]

We thank you in advance for your cooperation in meeting the statutorily required reporting requirements discussed in this letter. As noted above, if you have any questions please contact the FSA Case Team that is responsible for your institution. Contact information for Case Teams is available at www.eligcert.ed.gov.

Sincerely,

Theresa S. Shaw
Chief Operating Officer

Attachment: HEA Section 117

Attachments/Enclosures:

Attachment: Section 117 of the Higher Education Act in MS Word Format, Size 28KB, 5 pages

Writing It All Down: The Daily Crime Log

CHAPTER 6



Does your institution have a police department or security office (of any size) as described in Chapter 2 of this handbook? If you can answer “no” to this question, you may skip this chapter. Otherwise, read on.

Any institution that has a campus police department or security office, regardless of size, must create, maintain and make available a daily crime log. This means that even if your institution has one police officer, the institution must comply with this regulation. The crime log differs from other *Clery Act* disclosure requirements in some important ways:

- A crime is entered into the log when it is reported to the campus police or security department. That is, if a crime is initially reported to a campus security authority other than the campus police or security department, it is not recorded in the crime log unless it is subsequently brought to the attention of the campus police or security department.
- Crime log entries include *all* crimes reported to the campus police or security department, not just *Clery Act* crimes.
- There is an additional geographic location that applies exclusively to the crime log. In addition to recording reported crimes that occurred on campus, in or on noncampus buildings or property, or on public property within the campus or immediately adjacent to and accessible from the campus, reports of *crimes that occurred within the patrol jurisdiction of the campus police or security department are also entered into the crime log.*

Many institutions are also required by state law to maintain a log. If your institution maintains such a log, you may use that same log providing it meets all *Clery Act* requirements.

Crime Log cite
34 CFR 668.46(f)

The daily crime log is not a general, catch-all incident log. Its purpose is for recording **alleged criminal** incidents that are reported to the campus police or security department. For example, if a student reports losing his or her wallet in the parking lot behind a dorm, it is not a criminal incident, and there is no requirement to record it in the log. However, if a student reports that his or her wallet was stolen from the student's dorm room, this is a criminal incident and your institution is required to record it in the log. Specific traffic violations to include, should they be reported, are driving under the influence (DUI), driving while intoxicated (DWI), hit-and-run (of a person), and vehicular manslaughter. Violations not considered to be "crimes" (i.e., citations for moving violations) are not required to be recorded.

Creating Your Log

As with all aspects of *Clery Act* compliance, documentation is vital. Begin by clearly identifying your log as a Daily Crime Log. One method of formatting a crime log is shown in the following example.

Sample Daily Crime Log

Daily Crime Log Calendar Year 2003

Nature (classification)	Case Number	Date/Time Reported	Date/Time Occurred	General Location	Disposition
Larceny	2003-0003	01/20/03 1505hrs	01/10/03 0800hrs	Main Building	Closed 05/24/03
Vandalism	2003-00010	01/27/03 1231hrs	01/17 - 01/22/03	Cromer Bergman	Closed 05/24/03
Phone Calls/Profane	2003-00035	04/12/03 1937hrs	04/12/03 1930hrs	Tinker Dorm	Open
Liquor Law Violation	2003-0040	04/23/03 0300hrs	04/23/03 0300hrs	Dana/Moody Lot	Judicial Referral

Maintaining Your Log

The sample log above is meant to be illustrative, not prescriptive. The law requires that logs be easily understandable and include specific categories of information. The example includes a column for case numbers, which is not required by law, but which aids in recording and tracking a crime report. You may include other data elements or columns in your crime log in keeping with state crime log requirements or internal campus security record-keeping procedures, but such additional information is not required by the *Clery Act*.

Required Information

The Nature of the Crime

The nature of the crime refers to a description of the reported criminal incident. This can be a brief description such as “simple assault,” or a more detailed description such as “simple assault—non-student victim involved in domestic encounter with student offender.”

Use an easy-to-understand text definition as opposed to using a code, “agency assist,” or initials for the crime. It is acceptable to use state crime classifications (i.e., non-*UCR* classifications) for the crime log.

The Date the Crime was Reported and The Date and Time It Occurred

Remember, a crime is entered into the log by the date it was reported to the campus police or security department, regardless of how much time has passed since the crime was committed. However, you must include the date and time the crime occurred in the log. If the exact date and time of the crime are not known, a range can be used.

The General Location of the Crime

You must provide the general location of the crime. Use a description that will mean something to the campus community, such as a dorm name. Do not enter the location as “in a dormitory.” You may also use landmarks in describing a location.

The Disposition of the Complaint, If Known

Include the current status of each complaint in the log, if known. For example, “pending,” “judicial referral,” “judicial affairs,” or “criminal arrest.”

An entry, an addition to an entry, or a change in the disposition of a complaint, must be recorded within two business days of the reporting of the information to the campus police or the campus security department. A business day is Monday through Friday, except for days when the institution is closed. The only exceptions to this rule are:

1. If the disclosure is prohibited by law; or

2. If the disclosure would jeopardize the confidentiality of the victim.
 - a. If your institution is required to maintain a state crime log that requires the victims' names to be listed, and that same log serves as your *Clery Act* crime log, names of crime victims must be redacted for public inspection. That is, the federal *Clery Act* regulations requiring that a disclosure may not jeopardize the confidentiality of the victim takes precedence over state crime log laws.

Note that your institution is not required to update the disposition of a crime log entry after 60 days have passed. This means 60 days after the entry was made in the log—not 60 days after the crime occurred.

An institution may temporarily withhold information in some cases. There must be clear and convincing evidence that the release of information would:

- Jeopardize an ongoing investigation;
- Jeopardize the safety of an individual;
- Cause a suspect to flee or evade detection; or
- Result in the destruction of evidence.

Your institution may withhold only that information that could cause an adverse effect, but you must disclose such information once the adverse effect is no longer likely to occur. This means that if it is determined that information you would normally include in the crime log would cause a harmful effect, you may withhold that information temporarily until the information is no longer likely to prove harmful. The individual making the judgment to withhold information should document the reason for doing so.

If a reported crime is investigated by law enforcement personnel, and they determine that a crime did not occur, the log should indicate that the disposition of the crime is “unfounded.” The report of the crime would not be included in your institution’s *Clery Act* statistical disclosures.

Only sworn or commissioned law enforcement authorities that investigate the crime can make a determination that it is unfounded. A crime cannot be determined to be unfounded by a campus security authority other than a law enforcement authority. (See Chapter 7 for a more detailed discussion of unfounded crimes.)

Making Your Log Available

Your institution may use either a hard copy log or an electronic format. Either format must be accessible on-site. That means, if you have separate campuses, the log must be available at each campus. The crime log for the most recent 60-day period must be open to public inspection, upon request, during normal business hours. Anyone may ask to see the log, whether or not they are associated with your institution. This includes the media. Any portion of the log that is older than 60 days must be made available within two business days of a request for public inspection. Your institution should provide students and employees with a description of the log, noting its location and availability. Crime logs must be kept for three years following the publication of the last annual security report to which they apply (in effect, seven years). See Chapter 10 for more information regarding records retention.

The crime log itself is not submitted to ED, although you may be required to produce it during an audit or review. However, information from the crime log should be used, along with additional information, to gather the statistics that are required for inclusion in the annual security report and the annual report to ED (i.e., *Clery Act* crimes occurring in the geographic locations described in Chapter 2 of the handbook).



Remember that criminal incidents reported to the campus police or security department must be entered into the log even if they are reported well past the time they occurred.

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Section 4:

Annual Disclosure Requirements

There are two major *Clery Act* requirements with which all institutions must comply on an annual basis—the annual security report and the Web-based data collection. We'll begin with the annual security report, and finish with a walk-through of Web-based data collection.

As stated in Chapter 2, the *Clery Act* mandates that all Title IV institutions, *without* exception, prepare, publish and distribute an annual security report. This report consists of two basic parts: 1) disclosure of your institution's crime statistics for the past three years; and 2) disclosures regarding your institution's current campus security policies. Because of the complexity of the task, we've divided the information you need into several chapters. Chapter 7 provides guidelines for how to count crimes for the statistical portion of the report. Chapters 8 and 9 address the required policy statements, and Chapter 10 explains how to disseminate the report.

In addition, all Title IV institutions must complete a Web-based data collection each year. The data for this collection are taken from the statistical portion of your institution's annual security report. Chapter 11 guides you through the Web survey step-by-step and also provides you with help desk contact information.

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Adding It All Up: How to Count *Clery Act Crimes*

CHAPTER 7



It's important to understand how and when to count crimes, both to avoid double counting and to disclose data comparable to all other reporting institutions. All crimes are disclosed **by the calendar year (Jan. 1 – Dec. 31) in which they were reported, regardless of the year in which they occurred.** For example, if a crime that occurred in 2003 was not reported until 2004, you must include it with your 2004 disclosures.

Recording crimes cite
34 CFR 668.46(c)(2)

How Do You Count Crimes?

Counting Offenses

- Criminal Homicide—count one offense per victim.
 - Disclose the number of murders and non-negligent manslaughters and the number of negligent manslaughters separately.
- Sex Offenses—count one offense per victim.
 - Disclose the number of forcible sex offenses and the number of non-forcible sex offenses separately. You have the option of providing a breakdown of offenses for each of these categories; however, this is not required. For example, you may separate forcible sex offenses as follows: Forcible Rape, Forcible Sodomy, Sexual Assault With an Object and Forcible Fondling.
- Robbery—count one offense per each distinct operation (i.e., incident).
- Aggravated Assault—count one offense per victim.
- Burglary—count one offense per each distinct operation.

- Motor Vehicle Theft—count one offense per each stolen vehicle.
- Arson—count one offense per each distinct operation.
- Any of the above offenses that are classified as Hate Crimes are counted in a similar manner. For Hate Crimes involving bodily injury, count one offense per victim.

Arrests include persons processed by arrest, citation or summons. (See Chapter 3 for a detailed discussion of arrests.)

Counting Arrests for Illegal Weapons Possession, Drug Law Violations or Liquor Law Violations

- Count the number of arrests for illegal weapons possession, the number of arrests for drug law violations and the number of arrests for liquor law violations. Disclose these numbers separately.
- If the same person is arrested for multiple incidents in the same calendar year (e.g., one arrest in February and one arrest in March), count this as two arrests. It is counted as two arrests even when both arrests are for the same violation (e.g., both were drug law violations).
- If an individual is arrested for one type of law violation and referred for disciplinary action for a different type of law violation during a single incident (e.g., arrested for a drug law violation and referred for a liquor law violation) count only the arrest.
- If a person is both arrested and referred for disciplinary action for a single incident involving a law violation (e.g., a drug law violation), count only the arrest.
- If a person is arrested for multiple violations during a single incident (e.g., violations of both drug and liquor laws), law enforcement discretion should determine which violation should be counted. We recommend that you document the justification for this determination.
 - Officer discretion is allowed only for illegal weapons possession and drug and liquor law violation arrests and referrals that occur during the same incident.
- Do not combine statistics for arrests and persons referred for disciplinary action. They are disclosed separately.

Counting Referrals for Disciplinary Action for Illegal Weapons Possession, Drug Law Violations and Liquor Law Violations

Referrals include any persons referred to any official who initiates a disciplinary action of which a record is kept and which may result in the imposition of a sanction. (See Chapter 3 for a discussion of referrals for disciplinary action.)

- Count the number of persons who were referred for illegal weapons possession, the number referred for violations of drug laws, and the number referred for violations of liquor laws. Disclose these numbers separately.
- Do not count the number of persons who were referred for disciplinary action solely for violation of institutional policy. Only count the number of persons referred for violations of the law.
- If a person is referred for disciplinary action for multiple incidents in the same calendar year (e.g., one referral in February and one referral in March), count this as two persons referred for disciplinary action. It is counted as two persons even if both referrals are for the same type of violation (e.g., both were drug law violations).
- If an individual is arrested for one type of law violation and referred for disciplinary action for a different type of law violation during a single incident (e.g., arrested for a drug law violation and referred for a liquor law violation) count only the arrest.
- If a person is referred for disciplinary action for multiple violations during a single incident (e.g., violations of drug and liquor laws), law enforcement should use discretion to determine which violation referral should be counted. We recommend that you document justification for this determination.
 - Officer discretion is allowed only for illegal weapons possession and drug and liquor law violation arrests and referrals resulting from a single incident.
- Do not combine statistics for arrests and persons referred for disciplinary action. They are disclosed separately.

FBI hierarchy rule cite
34 CFR 668.46(c)(7)

Beyond the Basics—Additional Rules and Information

The Hierarchy Rule

When counting multiple offenses, you must use the FBI's *UCR* Hierarchy Rule. This requires you to count only the most serious offense when more than one offense was committed during a single incident. A single incident means that the offenses must be committed at the same time and place. That is, the time interval between the offenses and the distance between the locations where they occurred were insignificant. Beginning with the most serious offense, the following list shows the hierarchy you must use for *Clery Act* reporting:

- Murder and Non-Negligent Manslaughter
- Negligent Manslaughter
- Forcible Sex Offenses
- Non-Forcible Sex Offenses
- Robbery
- Aggravated Assault
- Burglary
- Motor Vehicle Theft
- Arrests
- Referrals for Disciplinary Action

Although arrests and referrals are technically not part of the hierarchy, they are shown here to illustrate their place in counting crimes. For example, if a student is arrested for Aggravated Assault and Illegal Weapons Possession, disclose only the Aggravated Assault.

Also, based on the hierarchy rule, if a student is both forcibly raped and robbed during a single incident, disclose only the Forcible Sex Offense, because it is classified as the more serious crime in the hierarchy.

There are exceptions to applying the hierarchy rule when counting offenses. These apply to Arson and Hate Crimes.

Arson

- Arson is always counted as an offense regardless of the nature of any other offenses that were committed during the same incident.
- When multiple offenses are committed during the same distinct operation as the Arson offense, the most serious is reported along with the Arson.
- Incidents in which persons are killed as a direct result of arson are classified as both Murder and Non-Negligent Manslaughter or Negligent Manslaughter, and Arson.

Hate crimes

- All of the offenses committed in a multiple offense incident that are bias-motivated should be disclosed.
- In a multiple-offense incident, only the crimes that are bias-motivated should be classified as hate crimes.

Attempted crimes

Do not differentiate between attempted and completed crimes. For example, an incident involving an attempted forcible rape is counted as a forcible sex offense. The only exception to this rule applies to attempts or assaults to murder wherein the victim does not die. These incidents should be classified as aggravated assaults rather than murders.

Status of the Victim and Perpetrator

The status of the victim and the perpetrator is irrelevant. All *Clery Act* crimes are counted, even if they involve individuals not associated with the institution.

No Personal Identification

Disclosure of the number of reported crimes may not include the identification of the victim or the person accused of committing the crime. The *Clery Act* does not require crimes to be *reported* anonymously. It prohibits personally identifiable information from being *included* in the institution's disclosure of crime statistics. Crime reports made to campus security authorities may include personally identifiable information to aid in crime investigation. However, this information is omitted from the annual security report and the Web-based data collection.

Personally identifiable
information prohibition cite
34 CFR 668.46(c)(5)

Note that, while unlikely, it is possible that a statistic may potentially identify an individual. This could occur, for example, if your institution has only one disabled individual in its campus community and you report an on-campus hate crime categorized by a disability bias. For this reason, we recommend that schools add a caveat to the entire statistical disclosure section stating that reported crimes may involve individuals not associated with the institution.

Excluded Crimes

There are some crimes that are not included in your institution's statistical disclosures. They are:

- **Any crime not required to be included by the *Clery Act*.** Required crimes are discussed in Chapter 3.
- **Unfounded crimes.** If a reported crime is investigated by law enforcement authorities and found to be false or baseless, the crime is considered "unfounded" and is not included in your institution's statistics. Only sworn or commissioned law enforcement personnel may "unfound" a crime. Note that the recovery of stolen property, the low value of stolen property, the refusal of the victim to cooperate with the prosecution or the failure to make an arrest does not "unfound" a legitimate offense. Also, the findings of a coroner, court, jury or prosecutor do not "unfound" offenses or attempts that law enforcement investigations establish to be legitimate. If a crime is reported and is later "unfounded" in a subsequent year, your statistics should reflect this change. Use a caveat to note that the change in a prior year's statistics reflects the "unfounding" of a crime.
- **Crimes not committed in geographic locations specified by the *Clery Act*.** For example, while forcible rape is a *Clery Act* crime, where it was committed is important in determining if the crime must be disclosed in the annual security report and the Web-based report to ED. If a student reports being raped over spring break, the rape must be disclosed if it occurred on campus, in or on a noncampus building or property, or on public property as defined by *Clery Act* regulations. If the rape did not occur in one of these locations, it is not included in your *Clery Act* statistics.



Now that you know more about defining, classifying and counting crimes, you may be concerned that, due to more accurate reporting, your current crime statistics will show a significant increase or decrease from the prior year's numbers.

If this is the case, you may provide an explanation to readers that the increase or decrease from the last year may be due to your institution's better understanding of the regulations regarding how crimes should be classified and counted, and is not due to an actual increase or decrease in reported crimes.

This explanation is optional and should only be provided if your institution can support it with documentation. You should not merely speculate or assume the reason for a significant increase or decrease in crime numbers.

After the Count—Presenting the Statistics

Clery Act regulations require you to include statistics for reported crimes in your annual security report as follows:

- By the calendar year in which the crime was reported for each of the three most recent years;
- By the type of crime, arrest or disciplinary referral; and
- By the geographic location in which the crime occurred.

General Crime Statistics

Present general (non-hate) crime statistics in a tabular format. You may use a single table or multiple tables. Clear and consistent labeling will make the information presented easier to read. You may include caveats as necessary. For example, if your institution housed students in an on-campus dormitory for the first time last

year, it would be helpful to provide a caveat explaining why crime statistics for the “dormitories or other residential facilities for students on campus” category were included for only the most recent year.

A sample template is shown below, and other formats are included in Appendix F; however, there is no prescribed format for how your table or tables should look.

Sample Crime Statistics Table

OFFENSE	YEAR	ON-CAMPUS PROPERTY	**RESIDENTIAL FACILITIES	NON-CAMPUS PROPERTY	PUBLIC PROPERTY	OPTIONAL TOTAL
MURDER / NON-NEGLIGENT MANSLAUGHTER						
NEGLIGENT MANSLAUGHTER						
SEX OFFENSES, FORCIBLE						
SEX OFFENSES, NON-FORCIBLE						
ROBBERY						

The following is a checklist to help you prepare your annual security report:

- Include statistics for the three most recent calendar years. Enter statistics for each year separately. For example, for your 2005 report, enter statistics separately for 2002, 2003 and 2004.
- Include categories for all required geographic locations that pertain to your institution. All institutions must include on-campus and public property locations. If your institution has dormitories or other residential facilities for students on campus or noncampus buildings or property, you are required to include these locations as well. If your institution does not have dormitories or other residential facilities for students on campus or any noncampus buildings or property, remember to include a caveat stating this.

- Include all crime categories and list them separately. Remember to separate statistics for Murder and Non-Negligent Manslaughter and statistics for Negligent Manslaughter. Also separate statistics for Forcible Sex Offenses and statistics for Non-Forcible Sex Offenses.
- Although it is not required, you may provide a more detailed breakout of sex offenses. For example, Forcible Sex Offenses may be subcategorized as Forcible Rape, Forcible Sodomy, Sexual Assault With an Object and Forcible Fondling.
- Including totals for crime categories (e.g., the total robberies reported for all geographic locations for the year) is optional.
- Enter statistics separately for arrests for illegal weapons possession, arrests for drug law violations and arrests for liquor law violations. Also enter statistics separately for the number of persons referred for disciplinary action for illegal weapons possession, the number referred for drug law violations and the number referred for liquor law violations.
- Remember to enter statistics for arrests and the number of persons referred for disciplinary action by year and by geographic location.
- Zero (0) is a statistic. Do not leave any cells blank even if you have no crimes to disclose for a particular category. Instead, enter a zero whenever you have no crime to disclose in a particular cell.
- Include all crimes reported to campus police or security (if applicable), other campus security authorities, and from local police (if the local police have complied with your request for statistics). You may enter these statistics separately or in a combined manner. For example, one option is to combine statistics for crimes reported to campus police/security and other campus security authorities in one column and enter the statistics from local police in another column.
- There is no prescribed order for presenting your statistical disclosures and your policy statement disclosures in the annual security report.

Hate Crime Statistics

Because institutions typically do not have many hate crimes to report, or none at all, we recommend that you present hate crime data in a narrative or descriptive format. Remember the following when preparing your presentation:

- Report statistics for the three most recent calendar years.
- Report statistics by geographic location and by category of prejudice.
- Hate crime categories include all *Clery Act* offenses as well as any crime involving bodily injury.
- Arrests and referrals for disciplinary action for weapons, drug or liquor law violations are not categorized as Hate Crimes for *Clery Act* reporting purposes.

Examples of Hate Crime Reporting

1) Hate Crimes

2004: One on-campus robbery characterized by religious bias.

2003: One noncampus robbery characterized by ethnicity/national origin bias, and one public property aggravated assault characterized by sexual orientation bias.

2002: No hate crimes reported.

2) Hate Crimes

There were no reported hate crimes for the years 2002, 2003 or 2004.

Not Just a Numbers Game: Disclosing Information About Policies, Procedures and Programs

CHAPTER 8



A major requirement of your *Clery Act* compliance is disclosing policy statements in your annual security report. We have divided the policy statement requirements into two chapters. This chapter will focus on policies and practices regarding:

- How students and others should report criminal actions or other emergencies occurring on campus;
- Security of and access to campus facilities; and
- Campus law enforcement/security.

Chapter 9 will discuss policies regarding sex offenses and sex offender registration information. Here are some general guide-lines to keep in mind for all policy statements:

- Use language that will be understood by the general public (i.e., avoid heavily legal language).
- If your institution does not have a policy or program responding to one or more of the categories listed in the regulations, you must disclose this fact. Remember that your statements or descriptions of policies must accurately reflect your institution's current procedures and practices.
- Pay close attention to the requirements of each policy statement. In general, the *Clery Act* does not prescribe policies and procedures for schools to follow; however, both the law and the regulations set minimum requirements for specific information that must be addressed in an institution's annual security report.

Policy statement cite
34 CFR 668.46(b)(2)(i)–
(b)(11)(vii)

- If you are compiling security reports for more than one campus, make sure your policy statements accurately reflect the current policies and practices of each specific campus.

The following section presents policy statements required by the *Clery Act*. In many cases the statement is broken down into its various components to emphasize the content that must be included. Explanations of statements and components of statements are introduced by “What does this mean?”. Each statement includes an example provided by a postsecondary institution.

Note that these are samples, as opposed to templates. Your institution’s policy statements must reflect your institution’s unique security policies, procedures and practices.

There is no prescribed order in which your policy statements should appear. You may also combine statements. For example, if your institution has a combined alcohol and drug policy, you may present it that way.

Categories of Campus Security Policies That Must Be Addressed in the Annual Security Report

1. Provide a statement of **current campus policies regarding procedures for students and others to report criminal actions or other emergencies occurring on campus**. This statement *must include* the institution's policies concerning its response to these reports, and must specifically address the following areas:

- a. Policies for making timely warning reports to members of the campus community regarding the occurrence of *Clery Act* crimes.

What does this mean?

As discussed in Chapter 5, your institution must have a policy regarding its timely warning report system. We suggest that your policy include: 1) the circumstances for which a warning will be issued; 2) the individual or office responsible for issuing the warning; and 3) the manner in which the warning will be disseminated.

34 CFR 668.46(b)(2)

34 CFR 668.46(b)(2)(i)

Sample Policy Statement Addressing Timely Warnings

Timely Warnings

In the event that a situation arises, either on or off campus, that, in the judgment of the Chief of University Police, constitutes an ongoing or continuing threat, a campus wide "timely warning" will be issued. The warning will be issued through the college e-mail system to students, faculty, staff and the campus' student newspaper, *The Breeze*.

Depending on the particular circumstances of the crime, especially in all situations that could pose an immediate threat to the community and individuals, the Office of Public Safety may also post a notice on the campus-wide electronic bulletin board on the University Police web site at: <http://www.jmu.edu/pubsafety/IncidentListings.shtml>, providing the university community with more immediate notification. In such instances, a copy of the notice is posted in each residence hall, at the front door of each on-campus fraternity and sorority house, and in the Center for Off-Campus Living. The electronic bulletin board is immediately accessible via computer by all faculty, staff and students. Anyone with information warranting a timely warning should report the circumstances to the University Police office, by phone (568-6911) or in person at the dispatch center within Public Safety, Shenandoah Hall, the southwest corner of Patterson and South Main Streets.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.

► Attach to Form 990. ► See separate instructions.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

Employer identification number

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total					
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000. ☐ **Part II** can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **▲**

3 Enter total number of other organizations or entities **▲**

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* ☐ Yes ☐ No
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* ☐ Yes ☐ No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see Instructions for Form 5471)* ☐ Yes ☐ No
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* ☐ Yes ☐ No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see Instructions for Form 8865)* ☐ Yes ☐ No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713)* ☐ Yes ☐ No

Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

[illegible]

Form **5713**

(Rev. December 2010)

Department of the Treasury
Internal Revenue Service**International Boycott Report**

OMB No. 1545-0216

**Attachment
Sequence No. 123**Paper filers must file in
duplicate (see When and Where
to File in the instructions)For tax year beginning _____, 20_____,
and ending _____, 20_____.
▶ **Controlled groups, see instructions.**

Name

Identifying number

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code

Address of service center where your tax return is filed

Type of filer (check one):

☐ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Estate ☐ Other**1 Individuals**—Enter adjusted gross income from your tax return (see instructions)**2 Partnerships and corporations:****a Partnerships**—Enter each partner's name and identifying number.**b Corporations**—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.**If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.**

Name

Identifying number

If more space is needed, attach additional sheets and check this box ☐**c** Enter principal business activity code and description (see instructions)**d IC-DISCs**—Enter principal product or service code and description (see instructions)

Code

Description

3 Partnerships—Each partnership filing Form 5713 must give the following information:**a** Partnership's total assets (see instructions)**b** Partnership's ordinary income (see instructions)**4 Corporations**—Each corporation filing Form 5713 must give the following information:**a** Type of form filed (Form 1120, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.)**b** Common tax year election (see instructions)

(1) Name of corporation ▶

(2) Employer identification number

(3) Common tax year beginning _____, 20_____, and ending _____, 20_____.

c Corporations filing this form enter:

(1) Total assets (see instructions)

(2) Taxable income before net operating loss and special deductions (see instructions)

5 Estates or trusts—Enter total income (Form 1041, page 1)**6** Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):**a** Foreign tax credit**b** Deferral of earnings of controlled foreign corporations**c** Deferral of IC-DISC income**d** FSC exempt foreign trade income**e** Foreign trade income qualifying for the extraterritorial income exclusion**Please
Sign
Here**

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature

Date

Title

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12030E

Form **5713** (Rev. 12-2010)

- 7a** Are you a U.S. shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)?
- b** If the answer to question 7a is "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))?
- c** Do you own any stock of an IC-DISC?
- d** Do you claim any foreign tax credit?
- e** Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)?
If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?
- f** Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)?
If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?
- g** Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)?
- h** Are you a partner in a partnership that has reportable operations under section 999(a)?
- i** Are you a foreign sales corporation (FSC) (as defined in section 922(a), as in effect before its repeal)?
- j** Are you excluding extraterritorial income (defined in section 114(e), as in effect before its repeal) from gross income?

Yes	No

Part I Operations in or Related to a Boycotting Country (see instructions)

- 8** **Boycott of Israel**—Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See **Boycotting Countries** in the instructions.)
If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ☐

Yes	No

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				
i				
j				
k				
l				
m				
n				
o				

Yes	No

9 Nonlisted countries boycotting Israel— Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel?

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ☐

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only— Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

Yes	No

10 Boycotts other than the boycott of Israel—Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel?

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ☐

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only— Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

Yes	No

11 Were you requested to participate in or cooperate with an international boycott?
If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See instructions.)

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12 Did you participate in or cooperate with an international boycott?
If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See instructions.)

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Note: If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).

Part II Requests for and Acts of Participation in or Cooperation With an International Boycott		Requests		Agreements	
		Yes	No	Yes	No
13a Did you receive requests to enter into, or did you enter into, any agreement (see instructions):					
(1) As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to—					
(a) Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country?					
(b) Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country?					
(c) Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion?					
(d) Refrain from employing individuals of a particular nationality, race, or religion?					
(2) As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott?					

b Requests and agreements—if the answer to any part of 13a is “Yes,” complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ☐

Name of country (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity		IC-DISCs only—Enter product code (5)	Type of cooperation or participation			
		Code (3)	Description (4)		Number of requests		Number of agreements	
					Total (6)	Code (7)	Total (8)	Code (9)
a								
b								
c								
d								
e								
f								
g								
h								
i								
j								
k								
l								
m								
n								
o								
p								

Instructions for Form 5713

(Rev. December 2010)

International Boycott Report



Department of the Treasury
Internal Revenue Service

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Purpose of Form

Use Form 5713 to report:

- Operations in or related to boycotting countries (see list on page 2) and
- The receipt of boycott requests and boycott agreements made.

Who Must File

You must file Form 5713 if you are a U.S. person (defined in section 7701(a)(30)) that has operations (defined on page 2) in or related to a boycotting country, or with the government, a company, or a national of a boycotting country.

The following U.S. persons also must file Form 5713:

- A member of a controlled group (as defined in section 993(a)(3)), a member of which has operations;
- A U.S. shareholder (within the meaning of section 951(b)) of a foreign corporation that has operations (but only if you own (within the meaning of section 958(a)) stock of that foreign corporation);
- A partner in a partnership that has operations; or
- A person treated (under section 671) as the owner of a trust that has operations.

Ban on importing or exporting.

Although you can comply with a ban on importing or exporting of products described in sections 999(b)(4)(B) and (C) without incurring the loss of tax benefits, you must report the boycott operations from such agreements on Form 5713.

Exceptions From Filing

Foreign person. A foreign person is not required to file Form 5713 unless that person:

1. Claims the benefits of the foreign tax credit,
2. Owns stock in an interest charge domestic international sales corporation (IC-DISC),
3. Is a foreign sales corporation (FSC) that has exempt foreign trade income, or
4. Has extraterritorial income (defined in section 114(e), as in effect before its repeal) excluded from gross income.

Members of a controlled group. A corporation that is a member of a controlled group (as defined in section 1563) is not required to file Form 5713 if all members of the controlled group joined

in the filing of a consolidated income tax return and the common parent files Form 5713 on behalf of all members of the controlled group.

If all members of a controlled group did not join in the filing of a consolidated income tax return, each member of the controlled group must file Form 5713 separately.

A member of a controlled group (as defined in section 993(a)(3)) is not required to file Form 5713 if all of the following conditions apply:

- The member has no operations in or related to a boycotting country (or with the government, a company, or a national of a boycotting country);
- The member did not own stock, directly or indirectly, in any corporation having such operations;
- The member did not receive any boycott requests;
- The member did not own stock, directly or indirectly, of any corporation receiving a request;
- The member is not entitled to (or forfeits) the benefits of the foreign tax credit, the deferral of earnings of a controlled foreign corporation (CFC), IC-DISC benefits, FSC benefits, or the extraterritorial income exclusion; and
- The member attaches to its tax return a certificate stating that Form 5713 was filed on the member's behalf. This certificate must be signed by a person authorized to sign the income tax return of the common parent of the group.

Partners. A partner is not required to file Form 5713 if:

- That partner has no boycott operations that are independent of the partnership,
- The partnership files Form 5713 with Form 1065, and
- The partnership did not cooperate with or participate in an international boycott.

U.S. approved boycotts. You can comply with an international boycott imposed by a foreign country if the boycott is approved by United States law, regulations, or an Executive order. Do not report U.S. approved boycotts on Form 5713.

Unsolicited invitation to bid. If you receive an unsolicited invitation to bid for a contract that contains a request to participate in or cooperate with an international boycott, you are required to file Form 5713 only if you accept the invitation.

Foreign corporation with U.S. subsidiary or sister corporation. A U.S. corporation that is a subsidiary or sister corporation of a foreign corporation can waive the requirement to report

boycott operations of its foreign parent or sister corporation if the following conditions are met:

- The foreign corporation is not required to file Form 5713 independent of its relationship with the U.S. subsidiary or sister corporation.
- The U.S. subsidiary or sister corporation agrees to forfeit the benefits of the foreign tax credit, deferral of taxation of earnings of a CFC, IC-DISC benefits, FSC benefits, and the extraterritorial income exclusion.

Foreign corporation with U.S. branch.

A foreign corporation engaged in a U.S. trade or business through a U.S. branch generally is required to file Form 5713 to report the boycott activities of its controlled group, including the U.S. branch. When reporting for the U.S. branch, report all information related to the U.S. branch's boycott activities, including the boycott activities that do not relate to the U.S. trade or business.

The foreign corporation can, however, waive the requirements to report information about its U.S. branch if it does not claim or forfeits the benefits of the foreign tax credit, deferral of taxation of earnings of a CFC, IC-DISC benefits, and FSC benefits. This waiver does not relieve the foreign corporation of reporting boycott activities of all U.S. corporations that are members of the same controlled group of which the foreign corporation is a member.

When and Where To File

Form 5713 is due when your income tax return is due, including extensions. Attach the original copy of the Form 5713 (and Schedules A, B, and C, if applicable) to your income tax return. Do not sign the copy that is attached to your income tax return. Paper filers must file a duplicate copy of the form and required schedules with the Internal Revenue Service Center, P. O. Box 409101, Ogden, UT 84409. However, see *Electronic Filing of Form 5713* next.

Electronic Filing of Form 5713. If you file your original Form 5713 electronically (as an attachment to your electronically filed income tax return), you are not required to file a duplicate Form 5713. See the instructions for your income tax return for general information about electronic filing.

Penalties

Willful failure to file Form 5713 may result in:

- A \$25,000 fine,

- Imprisonment for no more than 1 year, or
- Both.

Tax Benefits That May Be Lost

If you cooperate with or participate in an international boycott, you may lose a portion of the following:

- The foreign tax credit (section 908(a)),
- Deferral of taxation of earnings of a CFC (section 952(a)(3)),
- Deferral of taxation of IC-DISC income (section 995(b)(1)(F)(ii)),
- Exemption of foreign trade income of a FSC (section 927(e)(2), as in effect before its repeal), and
- Exclusion of extraterritorial income from gross income (section 941(a)(5), as in effect before its repeal).

Schedules A, B, and C

Figure the loss of tax benefits on Schedules A and C or Schedules B and C (Form 5713). You must use the international boycott factor (Schedule A) to figure the reduction to foreign trade income qualifying for the extraterritorial income exclusion. To figure the loss of all other tax benefits, you can use either the international boycott factor (Schedule A) or determine taxes and income specifically attributable to boycott operations (Schedule B).

Compute the loss of tax benefits on Schedule C. See the instructions for these separate schedules for more details.

Complete Schedule C if you are a partner. Partnerships do not complete Schedule C. But partnerships must complete parts of both Schedules A and B. However, if all partners figure the loss of their tax benefits using the boycott factor exclusively, or specifically identifiable taxes and income attributable to boycott operations exclusively, then the partnership is only required to complete parts of Schedule A or parts of Schedule B.

Report the appropriate amounts from Schedule C on the following forms.

Form 1116, Foreign Tax Credit (Individual, Estate, or Trust).

Form 1118, Foreign Tax Credit—Corporations.

Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations.

Form 1120-IC-DISC, Interest Charge Domestic International Sales Corporation Return.

Form 1120-FSC, U.S. Income Tax Return of a Foreign Sales Corporation.

Form 8873, Extraterritorial Income Exclusion.

Definitions

Boycotting Countries

A boycotting country is:

- Any country that is on the list maintained by the Secretary of the Treasury under section 999(a)(3). As of the date these instructions were revised, the most recent list (dated November 2010) included Kuwait, Lebanon, Libya, Qatar, Saudi Arabia, Syria, United Arab Emirates; and the Republic of Yemen.
- Any other country in which you (or a member of the controlled group of which you are a member) have operations and of which you know (or have reason to know) requires any person to cooperate with or participate in an international boycott. However, see *Exceptions From Filing* on page 1.

Boycott Request

A boycott request is any request to enter into an agreement that would constitute cooperation with or participation in an international boycott.

Operations

The term "operations" means all forms of business or commercial activities and transactions (or parts of transactions), whether or not productive of income, including, but not limited to: selling; purchasing; leasing; licensing; banking, financing, and similar activities; extracting; processing; manufacturing; producing; constructing; transporting; performing activities related to the activities above (for example, contract negotiating, advertising, site selecting, etc.); and performing services, whether or not related to the activities above.

Operations in a boycotting country.

You are considered to have operations "in a boycotting country" if you have an operation that is carried out, in whole or in part, in a boycotting country, either for or with the government, a company, or a national of a boycotting country.

Operations with the government, a company, or a national of a boycotting country. You are considered to have operations "with the government, a company, or a national of a boycotting country" if you have an operation that is carried on outside a boycotting country either for or with the government, a company, or a national of a boycotting country.

Operations related to a boycotting country. You are considered to have operations "related to a boycotting country" if you have an operation that is carried on outside a boycotting country for the government, a company, or a national of a nonboycotting country if you know or have reason to know that specific goods or services produced by the operation are intended for use in a boycotting country, or for use by or for the benefit of the government, a company, or a national of a boycotting country, or for use in forwarding or transporting to a boycotting country.

Specific Instructions

Address

Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the filer has a P.O. box, show the box number instead.

If you receive your mail in care of a third party (such as an accountant or an attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box.

Address of Service Center

Enter the address of the service center where your tax return was filed. If the return was e-filed, enter "e-file".

Lines 1 Through 6

Note. All line references are to 2010 forms unless otherwise noted.

Line 1. Individuals

Enter your adjusted gross income (from Form 1040, line 37).

Line 2c. Partnerships and Corporations

Enter your principal business activity code number and description from the list beginning on page 6. Enter the code number for the specific industry group from which the largest percentage of total receipts was derived. Total receipts are defined in the instructions for the Codes for Principal Business Activity located at the end of the instructions for partnership and corporate returns.

Line 2d. IC-DISCs

Enter on line 2d the major product code number for the major product or service (as measured by export gross receipts) sold or provided by the IC-DISC (Form 1120-IC-DISC, Schedule N, line 1a).

Line 3a. Partnership's Total Assets

Enter the total assets of the partnership (Form 1065 and Form 1065-B, line 14, column (d) of Schedule L).

Line 3b. Partnership's Ordinary Income

Enter the partnership's ordinary income (Form 1065, page 1, line 22). For electing large partnerships, enter the portion of taxable income (Form 1065-B, page 1, line 25) that is attributable to trade or business activities.

Line 4b. Common Tax Year Election

The common tax year of a controlled group is generally the tax year of the common parent. The members of the controlled group can, however, elect the tax year of any member of the group as the common tax year. This election is made by entering the name, tax year, and employer identification number (EIN) of the designated corporation on line 4b.

All members of a controlled group must consent, in writing, to the common tax year election. A common parent can consent to the common tax year election on behalf of all members of the controlled group that joined with the common parent in filing a consolidated return. Foreign corporations that are members of a controlled group should not sign the consent if they are not required to file Form 5713. However, if a foreign corporation subsequently becomes liable to file Form 5713, then it is bound by the common tax year election previously made by the group. A copy of the consent must be attached to each member's Form 5713 filed for the first tax year of such member to which the common tax year election applies. If no common parent exists or no agreement is reached by the members of the controlled group, the common tax year of the group will be the tax year of the member of the controlled group whose tax year ends in the latest month of the calendar year. The common tax year election is a binding election and can be changed only with the approval of the Secretary.

Line 4c(1). Corporation's Total Assets

Enter the amount of total assets as follows.

Form 1120. Schedule L, line 15, column (d).

Form 1120-F. Schedule L, line 17, column (d).

Form 1120-FSC. Schedule L, line 15, column (d).

Form 1120-IC-DISC. Schedule L, line 3, column (b).

Form 1120-L. Schedule L, Part I, line 6, column (b).

Form 1120-PC. Schedule L, line 15, column (d).

Form 1120S. Schedule L, line 15, column (d).

Line 4c(2). Corporation's Taxable Income

Enter the amount of taxable income before net operating loss (NOL) and special deductions as follows.

Form 1120. Page 1, line 28.

Form 1120-F. Page 3, line 29.

Form 1120-FSC. Page 3, Schedule B, line 18.

Form 1120-IC-DISC. Page 1, line 5.

Form 1120-L. Page 1, line 24, plus line 21c.

Form 1120-PC. Page 2, Schedule A, line 35.

Form 1120S. Page 1, line 21 (ordinary business income).

Line 6. Totals

Line 6a. Foreign tax credit. Enter on line 6a the foreign tax credit before adjustment from Form 1116, line 27, or Form 1118, Schedule B, Part III, line 4.

Line 6b. Deferral of earnings of CFCs. Enter on line 6b your pro rata share of

total earnings from controlled foreign corporations (as defined in section 952(a)(3)(A)).

Line 6c. Deferral of IC-DISC income. Shareholders of an IC-DISC should compute the deferral as follows:

Shareholder that is not a C corporation. Enter on line 6c your pro rata share of the section 995(b)(1)(F)(i) amount (pro rata share of Form 1120-IC-DISC, Schedule J, Part I, line 8).

Shareholder that is a C corporation. Enter on line 6c your pro rata share of the section 995(b)(1)(F)(i) amount multiplied by 16/17 (16/17 times your pro rata share of Form 1120-IC-DISC, Schedule J, Part I, line 8).

Line 6d. FSC exempt foreign trade income. Enter on line 6d the total exempt foreign trade income (the total of columns (a) and (b) of Form 1120-FSC, Schedule B, line 10).

Line 6e. Foreign trade income qualifying for extraterritorial income exclusion. Enter on line 6e your foreign trade income that otherwise qualifies for the extraterritorial income exclusion (Form 8873, line 49).

Lines 8 Through 13

Filers that are not members of a controlled group. If you are not a member of a controlled group, report on lines 8 through 13 your own boycott information and the boycott information with respect to:

- Any foreign corporation in which you are a U.S. shareholder,
- Any partnership in which you are a partner, or
- Any trust of which you are treated as the owner under section 671.

When reporting on behalf of a foreign corporation, partnership, or trust, report the boycott activities for the tax year of the foreign corporation, partnership, or trust that ends with or within your tax year.

Members of a controlled group of corporations. If you are a member of a controlled group of corporations, the answers to the questions on lines 8 through 13 for your tax year must reflect:

- Your boycott information (and the boycott information of any trust of which you are treated as the owner under section 671) for your tax year that ends with or within the common tax year that ends with or within your tax year (see instructions for line 4b).
- The boycott information of each other member of the controlled group (and that of any trust of which a member of the controlled group is treated as the owner under section 671) for each member's tax year that ends with or within the common tax year that ends with or within your tax year.
- The boycott information of each foreign corporation or partnership on whose

behalf you are reporting as a U.S. shareholder or as a partner, for the tax year of the foreign corporation or the partnership that ends with or within your tax year that ends with or within the common tax year that ends with or within your tax year.

- The boycott information of each foreign corporation or partnership on whose behalf a member (other than you) of the controlled group is reporting as a U.S. shareholder or as a partner, for the tax year of the foreign corporation or the partnership that ends with or within such member's tax year that ends with or within the common tax year that ends with or within your tax year.

The effect of these reporting requirements is that the answers to the questions on lines 8 through 13 generally are identical for each member of the controlled group and should only be updated on a group basis once a year. The information is updated at the close of the common tax year, and is reported by each member of the group for its tax year that ends with or after the common tax year. If the tax years of all members, foreign corporations, and partnerships are the same as the common tax year, then all information is reported on a current basis.

If all tax years are different, then all or some of the information reported will reflect a time period that is different from the reporter's tax year.

Example. Assume that Corporations A, B, C, and D are all members of a controlled group. Corporation A is the common parent and no common tax year election is made. Corporations A, B, and C report on the basis of a calendar year. Corporation D reports on the basis of a July 1–June 30 tax year. Corporation C owns 15% of Foreign Corporation X. Corporation X reports on the basis of an April 1–March 31 tax year. Corporations A, B, C, D, and X have operations in boycotting countries. The answers to the questions on lines 8 through 13 on the Forms 5713 filed by Corporations A, B, and C for their 2009 tax years will reflect the operations of Corporations A, B, and C for the 2009 tax year, the operations of Corporation D for the period July 1, 2008–June 30, 2009, and the operations of Corporation X for the period April 1, 2008–March 31, 2009. The answers to the questions on lines 8 through 13 on the Form 5713 filed by Corporation D for its tax year ending June 30, 2010, will be identical to those on Forms 5713 filed by Corporations A, B, and C for their tax years ending December 31, 2009. The answers on lines 8 through 13 on the Form 5713 filed by Corporation D for its tax year ending June 30, 2010, will not reflect any of Corporation D's operations for its July 1, 2009–June 30, 2010, tax year.

Part I. Operations in or Related to a Boycotting Country

Line 8. Boycott of Israel

The question on line 8 concerns operations in or related to countries on the Secretary's list of countries associated in the boycott of Israel. Use a separate line for each country or each person having operations in that country. Do not use separate lines for separate operations by the same person in the same country.

Column (2). Enter the identifying number of each person having operations in or related to any of the listed countries. If you are a member of a controlled group of corporations, include the EIN of all members of your controlled group that have operations in or related to the listed countries. If you or a member of your controlled group is the U.S. shareholder of a foreign corporation which has operations in or related to the listed countries (or with the governments, companies, or nationals of those countries), enter your EIN or the EIN of the member of your group who is the U.S. shareholder. Then, in parentheses, enter the name and EIN, if available, of the foreign corporation having the operation in or related to the listed countries.

Columns (3) and (4). Enter in column (3) the principal business activity code number (see the list beginning on page 6) of the person that has the boycott operation. Enter a brief description of the principal business activity in column (4).

Column (5). IC-DISCs, enter the product code from Form 1120-IC-DISC, Schedule N, line 1a.

Line 9. Nonlisted Countries Boycotting Israel

If the answer to the question on line 9 is "Yes," use the same procedure outlined in the instructions for line 8 for any nonlisted countries which you know or have reason to know require participation in or cooperation with the international boycott of Israel.

Line 10. Boycotts of Countries Other Than Israel

If the answer to the question on line 10 is "Yes," use the same procedure outlined in the instructions for line 8 for an

international boycott other than the boycott of Israel.

Line 11. Boycott Requests

If you receive a substantial number of similar requests, you can attach a copy of one of these requests and a statement showing the number and nature of all other similar requests received.

Line 12. Boycott Agreements

If a substantial number of boycott agreements were entered into or were effective for the period covered by the report, and the boycott clauses are similar, you can attach a sample boycott clause and a statement showing the number and general nature of all other boycott clauses and agreements entered into. An agreement to participate in or cooperate with an international boycott continues for the entire period that it is in effect and must be reported each year that it is in effect.

Part II. Requests for and Acts of Participation in or Cooperation With an International Boycott

Line 13a(1) and 13a(2)

Check "Yes" for any requests received or agreements entered into or continuing in effect during the period covered by the report for any international boycott not excluded under *U.S. approved boycotts* on page 1. Also see *Unsolicited invitation to bid* on page 1. If no requests were received and no agreements were entered into or in effect, enter "No."

Line 13b

Use a separate line for each country, person, and type of participation or cooperation. Do not use separate lines for similar types of participation or cooperation by the same person in the same country.

Column (2). Enter the identifying number of the person receiving the request or having the agreement.

Columns (3) and (4). Enter in column (3) the principal business activity code number (see the list beginning on page 6) of the person receiving the request or the person who has the agreement. Enter in column (4) a brief description of the principal business activity of that person.

Column (5). IC-DISCs are required to enter the product code from Form 1120-IC-DISC, Schedule N, line 1a.

Columns (6) and (8). Enter in column (6) the total number of requests of the same type that were received by the same person in the same country. Enter in column (8) the total number of agreements of the same type that were entered into by the same person in the same country.

Columns (7) and (9). Enter in column (7) the code number listed in the following chart that indicates the type of participation or cooperation requested. Enter in column (9) the code number listed in the following chart that indicates the type of participation or cooperation agreed to.

Code Number	Type of Cooperation or Participation Requested or Agreed to
01	Refrain from doing business with or in a country that is the object of the boycott or with the government, companies, or nationals of that country.
02	Refrain from doing business with any U.S. person engaged in trade in a country that is the object of the boycott or with the government, companies, or nationals of that country.
03	Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion.
04	Refrain from employing individuals of a particular nationality, race, or religion.
05	As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
5713	22 hr., 0 min.	2 hr., 21 min.	4 hr., 1 min.
Sch. A (5713)	3 hr., 6 min.	12 min.	15 min.
Sch. B (5713)	3 hr., 21 min.	1 hr., 59 min.	2 hr., 7 min.
Sch. C (5713)	5 hr., 15 min.	1 hr., 47 min.	1 hr., 57 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form and related schedules simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send the tax form to this office. Instead, see *When and Where To File* on page 1.

Form 5713 (continued)

<p>Code</p> <p>424300 Apparel, Piece Goods, & Notions</p> <p>424400 Grocery & Related Products</p> <p>424500 Farm Product Raw Materials</p> <p>424600 Chemical & Allied Products</p> <p>424700 Petroleum & Petroleum Products</p> <p>424800 Beer, Wine, & Distilled Alcoholic Beverages</p> <p>424910 Farm Supplies</p> <p>424920 Book, Periodical, & Newspapers</p> <p>424930 Flower, Nursery Stock, & Florists' Supplies</p> <p>424940 Tobacco & Tobacco Products</p> <p>424950 Paint, Varnish, & Supplies</p> <p>424990 Other Miscellaneous Nondurable Goods</p> <p>Wholesale Electronic Markets and Agents and Brokers</p> <p>425110 Business to Business Electronic Markets</p> <p>425120 Wholesale Trade Agents & Brokers</p>	<p>Code</p> <p>Clothing and Clothing Accessories Stores</p> <p>448110 Men's Clothing Stores</p> <p>448120 Women's Clothing Stores</p> <p>448130 Children's & Infants' Clothing Stores</p> <p>448140 Family Clothing Stores</p> <p>448150 Clothing Accessories Stores</p> <p>448190 Other Clothing Stores</p> <p>448210 Shoe Stores</p> <p>448310 Jewelry Stores</p> <p>448320 Luggage & Leather Goods Stores</p> <p>Sporting Goods, Hobby, Book, and Music Stores</p> <p>451110 Sporting Goods Stores</p> <p>451120 Hobby, Toy, & Game Stores</p> <p>451130 Sewing, Needlework, & Piece Goods Stores</p> <p>451140 Musical Instrument & Supplies Stores</p> <p>451211 Book Stores</p> <p>451212 News Dealers & Newsstands</p> <p>451220 Prerecorded Tape, Compact Disc, & Record Stores</p> <p>General Merchandise Stores</p> <p>452110 Department Stores</p> <p>452900 Other General Merchandise Stores</p> <p>Miscellaneous Store Retailers</p> <p>453110 Florists</p> <p>453210 Office Supplies & Stationery Stores</p> <p>453220 Gift, Novelty, & Souvenir Stores</p> <p>453310 Used Merchandise Stores</p> <p>453910 Pet & Pet Supplies Stores</p> <p>453920 Art Dealers</p> <p>453930 Manufactured (Mobile) Home Dealers</p> <p>453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)</p> <p>Nonstore Retailers</p> <p>454110 Electronic Shopping & Mail-Order Houses</p> <p>454210 Vending Machine Operators</p> <p>454311 Heating Oil Dealers</p> <p>454312 Liquefied Petroleum Gas (Bottled Gas) Dealers</p> <p>454319 Other Fuel Dealers</p> <p>454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)</p>	<p>Code</p> <p>Pipeline Transportation</p> <p>486000 Pipeline Transportation</p> <p>Scenic & Sightseeing Transportation</p> <p>487000 Scenic & Sightseeing Transportation</p> <p>Support Activities for Transportation</p> <p>488100 Support Activities for Air Transportation</p> <p>488210 Support Activities for Rail Transportation</p> <p>488300 Support Activities for Water Transportation</p> <p>488410 Motor Vehicle Towing</p> <p>488490 Other Support Activities for Road Transportation</p> <p>488510 Freight Transportation Arrangement</p> <p>488990 Other Support Activities for Transportation</p> <p>Couriers and Messengers</p> <p>492110 Couriers</p> <p>492210 Local Messengers & Local Delivery</p> <p>Warehousing and Storage</p> <p>493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)</p>	<p>Code</p> <p>Activities Related to Credit Intermediation</p> <p>522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)</p> <p>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</p> <p>523110 Investment Banking & Securities Dealing</p> <p>523120 Securities Brokerage</p> <p>523130 Commodity Contracts Dealing</p> <p>523140 Commodity Contracts Brokerage</p> <p>523210 Securities & Commodity Exchanges</p> <p>523900 Other Financial Investment Activities (including portfolio management & investment advice)</p> <p>Insurance Carriers and Related Activities</p> <p>524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers</p> <p>524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers</p> <p>524210 Insurance Agencies & Brokerages</p> <p>524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)</p> <p>Funds, Trusts, and Other Financial Vehicles</p> <p>525100 Insurance & Employee Benefit Funds</p> <p>525910 Open-End Investment Funds (Form 1120-RIC)</p> <p>525920 Trusts, Estates, & Agency Accounts</p> <p>525990 Other Financial Vehicles (including closed-end investment funds) including mortgage REITs</p> <p>"Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under Management of Companies (Holding Companies) on page 8.</p>
<p>Retail Trade</p> <p>Motor Vehicle and Parts Dealers</p> <p>441110 New Car Dealers</p> <p>441120 Used Car Dealers</p> <p>441210 Recreational Vehicle Dealers</p> <p>441221 Motorcycle Dealers</p> <p>441222 Boat Dealers</p> <p>441229 All Other Motor Vehicle Dealers</p> <p>441300 Automotive Parts, Accessories, & Tire Stores</p> <p>Furniture and Home Furnishings Stores</p> <p>442110 Furniture Stores</p> <p>442210 Floor Covering Stores</p> <p>442291 Window Treatment Stores</p> <p>442299 All Other Home Furnishings Stores</p> <p>Electronics and Appliance Stores</p> <p>443111 Household Appliance Stores</p> <p>443112 Radio, Television, & Other Electronics Stores</p> <p>443120 Computer & Software Stores</p> <p>443130 Camera & Photographic Supplies Stores</p> <p>Building Material and Garden Equipment and Supplies Dealers</p> <p>444110 Home Centers</p> <p>444120 Paint & Wallpaper Stores</p> <p>444130 Hardware Stores</p> <p>444190 Other Building Material Dealers</p> <p>444200 Lawn & Garden Equipment & Supplies Stores</p> <p>Food and Beverage Stores</p> <p>445110 Supermarkets and Other Grocery (except Convenience) Stores</p> <p>445120 Convenience Stores</p> <p>445210 Meat Markets</p> <p>445220 Fish & Seafood Markets</p> <p>445230 Fruit & Vegetable Markets</p> <p>445291 Baked Goods Stores</p> <p>445292 Confectionery & Nut Stores</p> <p>445299 All Other Specialty Food Stores</p> <p>445310 Beer, Wine, & Liquor Stores</p> <p>Health and Personal Care Stores</p> <p>446110 Pharmacies & Drug Stores</p> <p>446120 Cosmetics, Beauty Supplies, & Perfume Stores</p> <p>446130 Optical Goods Stores</p> <p>446190 Other Health & Personal Care Stores</p> <p>Gasoline Stations</p> <p>447100 Gasoline Stations (including convenience stores with gas)</p>	<p>Transportation and Warehousing</p> <p>Air, Rail, and Water Transportation</p> <p>481000 Air Transportation</p> <p>482110 Rail Transportation</p> <p>483000 Water Transportation</p> <p>Truck Transportation</p> <p>484110 General Freight Trucking, Local</p> <p>484120 General Freight Trucking, Long-distance</p> <p>484200 Specialized Freight Trucking</p> <p>Transit and Ground Passenger Transportation</p> <p>485110 Urban Transit Systems</p> <p>485210 Interurban & Rural Bus Transportation</p> <p>485310 Taxi Service</p> <p>485320 Limousine Service</p> <p>485410 School & Employee Bus Transportation</p> <p>485510 Charter Bus Industry</p> <p>485990 Other Transit & Ground Passenger Transportation</p>	<p>Information</p> <p>Publishing Industries (except Internet)</p> <p>511110 Newspaper Publishers</p> <p>511120 Periodical Publishers</p> <p>511130 Book Publishers</p> <p>511140 Directory & Mailing List Publishers</p> <p>511190 Other Publishers</p> <p>511210 Software Publishers</p> <p>Motion Picture and Sound Recording Industries</p> <p>512100 Motion Picture & Video Industries (except video rental)</p> <p>512200 Sound Recording Industries</p> <p>Broadcasting (except Internet)</p> <p>515100 Radio & Television Broadcasting</p> <p>515210 Cable & Other Subscription Programming</p> <p>Telecommunications</p> <p>517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, & other telecommunications) and internet service providers</p> <p>Data Processing Services</p> <p>518210 Data Processing, Hosting, & Related Services</p> <p>Other Information Services</p> <p>519100 Other Information Services (including news syndicates & libraries), internet publishing and broadcasting</p>	<p>Real Estate and Rental and Leasing</p> <p>Real Estate</p> <p>531110 Lessors of Residential Buildings & Dwellings (including equity REITs)</p> <p>531114 Cooperative Housing (including equity REITs)</p> <p>531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)</p> <p>531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)</p> <p>531190 Lessors of Other Real Estate Property (including equity REITs)</p> <p>531210 Offices of Real Estate Agents & Brokers</p> <p>531310 Real Estate Property Managers</p> <p>531320 Offices of Real Estate Appraisers</p> <p>531390 Other Activities Related to Real Estate</p> <p>Rental and Leasing Services</p> <p>532100 Automotive Equipment Rental & Leasing</p> <p>532210 Consumer Electronics & Appliances Rental</p> <p>532220 Formal Wear & Costume Rental</p> <p>532230 Video Tape & Disc Rental</p>

Form 5713 (continued)

<p>Code</p> <p>532290 Other Consumer Goods Rental</p> <p>532310 General Rental Centers</p> <p>532400 Commercial & Industrial Machinery & Equipment Rental & Leasing</p> <p>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p> <p>533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p>	<p>Code</p> <p>Administrative and Support and Waste Management and Remediation Services</p> <p>Administrative and Support Services</p> <p>561110 Office Administrative Services</p> <p>561210 Facilities Support Services</p> <p>561300 Employment Services</p> <p>561410 Document Preparation Services</p> <p>561420 Telephone Call Centers</p> <p>561430 Business Service Centers (including private mail centers & copy shops)</p> <p>561440 Collection Agencies</p> <p>561450 Credit Bureaus</p> <p>561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)</p> <p>561500 Travel Arrangement & Reservation Services</p> <p>561600 Investigation & Security Services</p> <p>561710 Exterminating & Pest Control Services</p> <p>561720 Janitorial Services</p> <p>561730 Landscaping Services</p> <p>561740 Carpet & Upholstery Cleaning Services</p> <p>561790 Other Services to Buildings & Dwellings</p> <p>561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)</p> <p>Waste Management and Remediation Services</p> <p>562000 Waste Management & Remediation Services</p>	<p>Code</p> <p>621491 HMO Medical Centers</p> <p>621492 Kidney Dialysis Centers</p> <p>621493 Freestanding Ambulatory Surgical & Emergency Centers</p> <p>621498 All Other Outpatient Care Centers</p> <p>Medical and Diagnostic Laboratories</p> <p>621510 Medical & Diagnostic Laboratories</p> <p>Home Health Care Services</p> <p>621610 Home Health Care Services</p> <p>Other Ambulatory Health Care Services</p> <p>621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)</p> <p>Hospitals</p> <p>622000 Hospitals</p> <p>Nursing and Residential Care Facilities</p> <p>623000 Nursing & Residential Care Facilities</p> <p>Social Assistance</p> <p>624100 Individual & Family Services</p> <p>624200 Community Food & Housing, & Emergency & Other Relief Services</p> <p>624310 Vocational Rehabilitation Services</p> <p>624410 Child Day Care Services</p>	<p>Code</p> <p>721210 RV (Recreational Vehicle) Parks & Recreational Camps</p> <p>721310 Rooming & Boarding Houses</p> <p>Food Services and Drinking Places</p> <p>722110 Full-Service Restaurants</p> <p>722210 Limited-Service Eating Places</p> <p>722300 Special Food Services (including food service contractors & caterers)</p> <p>722410 Drinking Places (Alcoholic Beverages)</p>
<p>Professional, Scientific, and Technical Services</p> <p>Legal Services</p> <p>541110 Offices of Lawyers</p> <p>541190 Other Legal Services</p> <p>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</p> <p>541211 Offices of Certified Public Accountants</p> <p>541213 Tax Preparation Services</p> <p>541214 Payroll Services</p> <p>541219 Other Accounting Services</p> <p>Architectural, Engineering, and Related Services</p> <p>541310 Architectural Services</p> <p>541320 Landscape Architecture Services</p> <p>541330 Engineering Services</p> <p>541340 Drafting Services</p> <p>541350 Building Inspection Services</p> <p>541360 Geophysical Surveying & Mapping Services</p> <p>541370 Surveying & Mapping (except Geophysical) Services</p> <p>541380 Testing Laboratories</p> <p>Specialized Design Services</p> <p>541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)</p> <p>Computer Systems Design and Related Services</p> <p>541511 Custom Computer Programming Services</p> <p>541512 Computer Systems Design Services</p> <p>541513 Computer Facilities Management Services</p> <p>541519 Other Computer Related Services</p> <p>Other Professional, Scientific, and Technical Services</p> <p>541600 Management, Scientific, & Technical Consulting Services</p> <p>541700 Scientific Research & Development Services</p> <p>541800 Advertising & Related Services</p> <p>541910 Marketing Research & Public Opinion Polling</p> <p>541920 Photographic Services</p> <p>541930 Translation & Interpretation Services</p> <p>541940 Veterinary Services</p> <p>541990 All Other Professional, Scientific, & Technical Services</p>	<p>Educational Services</p> <p>611000 Educational Services (including schools, colleges, & universities)</p> <p>Health Care and Social Assistance</p> <p>Offices of Physicians and Dentists</p> <p>621111 Offices of Physicians (except mental health specialists)</p> <p>621112 Offices of Physicians, Mental Health Specialists</p> <p>621210 Offices of Dentists</p> <p>Offices of Other Health Practitioners</p> <p>621310 Offices of Chiropractors</p> <p>621320 Offices of Optometrists</p> <p>621330 Offices of Mental Health Practitioners (except Physicians)</p> <p>621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists</p> <p>621391 Offices of Podiatrists</p> <p>621399 Offices of All Other Miscellaneous Health Practitioners</p> <p>Outpatient Care Centers</p> <p>621410 Family Planning Centers</p> <p>621420 Outpatient Mental Health & Substance Abuse Centers</p>	<p>Arts, Entertainment, and Recreation</p> <p>Performing Arts, Spectator Sports, and Related Industries</p> <p>711100 Performing Arts Companies</p> <p>711210 Spectator Sports (including sports clubs & racetracks)</p> <p>711300 Promoters of Performing Arts, Sports, & Similar Events</p> <p>711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures</p> <p>711510 Independent Artists, Writers, & Performers</p> <p>Museums, Historical Sites, and Similar Institutions</p> <p>712100 Museums, Historical Sites, & Similar Institutions</p> <p>Amusement, Gambling, and Recreation Industries</p> <p>713100 Amusement Parks & Arcades</p> <p>713200 Gambling Industries</p> <p>713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)</p> <p>Accommodation and Food Services</p> <p>Accommodation</p> <p>721110 Hotels (except Casino Hotels) & Motels</p> <p>721120 Casino Hotels</p> <p>721191 Bed & Breakfast Inns</p> <p>721199 All Other Traveler Accommodation</p>	<p>Other Services</p> <p>Repair and Maintenance</p> <p>811110 Automotive Mechanical & Electrical Repair & Maintenance</p> <p>811120 Automotive Body, Paint, Interior, & Glass Repair</p> <p>811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)</p> <p>811210 Electronic & Precision Equipment Repair & Maintenance</p> <p>811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance</p> <p>811410 Home & Garden Equipment & Appliance Repair & Maintenance</p> <p>811420 Reupholstery & Furniture Repair</p> <p>811430 Footwear & Leather Goods Repair</p> <p>811490 Other Personal & Household Goods Repair & Maintenance</p> <p>Personal and Laundry Services</p> <p>812111 Barber Shops</p> <p>812112 Beauty Salons</p> <p>812113 Nail Salons</p> <p>812190 Other Personal Care Services (including diet & weight reducing centers)</p> <p>812210 Funeral Homes & Funeral Services</p> <p>812220 Cemeteries & Crematories</p> <p>812310 Coin-Operated Laundries & Drycleaners</p> <p>812320 Drycleaning & Laundry Services (except Coin-Operated)</p> <p>812330 Linen & Uniform Supply</p> <p>812910 Pet Care (except Veterinary) Services</p> <p>812920 Photofinishing</p> <p>812930 Parking Lots & Garages</p> <p>812990 All Other Personal Services</p> <p>Religious, Grantmaking, Civic, Professional, and Similar Organizations</p> <p>813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)</p>
<p>Management of Companies (Holding Companies)</p> <p>551111 Offices of Bank Holding Companies</p> <p>551112 Offices of Other Holding Companies</p>			

TD F 90-22.1(Rev. March 2011)
Department of the TreasuryDo not use previous editions of
this form**REPORT OF FOREIGN BANK
AND FINANCIAL ACCOUNTS**

Do NOT file with your Federal Tax Return

OMB No. 1545-2038

1 This Report is for Calendar
Year Ended 12/31Amended ☐**Part I Filer Information****2 Type of Filer**a ☐ Individual b ☐ Partnership c ☐ Corporation d ☐ Consolidated e ☐ Fiduciary or Other—Enter type _____**3 U.S. Taxpayer Identification Number**If filer has no U.S. Identification
Number complete item 4.**4 Foreign identification (Complete only if item 3 is not applicable.)**a Type: ☐ Passport ☐ Other _____

b Number _____

c Country of Issue _____

**5 Individual's Date of Birth
MM/DD/YYYY****6 Last Name or Organization Name****7 First Name****8 Middle Initial****9 Address (Number, Street, and Apt. or Suite No.)****10 City****11 State****12 Zip/Postal Code****13 Country****14 Does the filer have a financial interest in 25 or more financial accounts?**☐ Yes If "Yes" enter total number of accounts _____

(If "Yes" is checked, do not complete Part II or Part III, but retain records of this information)

☐ No**Part II Information on Financial Account(s) Owned Separately****15 Maximum value of account during calendar year reported****16 Type of account** a ☐ Bank b ☐ Securities c ☐ Other—Enter type below _____**17 Name of Financial Institution in which account is held****18 Account number or other designation****19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held****20 City****21 State, if known****22 Zip/Postal Code, if known****23 Country****Signature****44 Filer Signature****45 Filer Title, if not reporting a personal account****46 Date (MM/DD/YYYY)**

File this form with: U.S. Department of the Treasury, P.O. Box 32621, Detroit, MI 48232-0621

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations 31 CFR 1010.350 (formerly 31 CFR 103.24). No report is required if the aggregate value of the accounts did not exceed \$10,000. See Instructions For Definitions.

PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on TD F 90-22.1 in accordance with 5 USC 552a (e) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 1010.350 (formerly 31 CFR 103.24).

The principal purpose for collecting the information is to assure maintenance of reports where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of any constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the United States upon the request of the head of such department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collected may also be provided to appropriate state, local, and foreign law enforcement and regulatory personnel in the performance of their official duties. Disclosure of this information is mandatory. Civil and criminal penalties, including in certain circumstances a fine of not more than \$500,000 and imprisonment of not more than five years, are provided for failure to file a report, supply information, and for filing a false or fraudulent report. Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 1010.350 (formerly 31 CFR 103.24). The Social Security number will be used as a means to identify the individual who files the report.

The estimated average burden associated with this collection of information is 20 minutes per respondent or record keeper, depending on individual circumstances. Comments regarding the accuracy of this burden estimate, and suggestions for reducing the burden should be directed to the Internal Revenue Service, Bank Secrecy Act Policy, 5000 Ellin Road C-3-242, Lanham MD 20706.

Part II Continued—Information on Financial Account(s) Owned Separately

Form TD F 90-22.1

Page Number

____ of ____

Complete a Separate Block for Each Account Owned Separately

This side can be copied as many times as necessary in order to provide information on all accounts.

1 Filing for calendar year ____	3-4 Check appropriate Identification Number <input type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter Identification number here:	6 Last Name or Organization Name	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			

Part III Information on Financial Account(s) Owned Jointly

Form TD F 90-22.1

Page Number

____ of ____

Complete a Separate Block for Each Account Owned Jointly

This side can be copied as many times as necessary in order to provide information on all accounts.

1 Filing for calendar year ____	3-4 Check appropriate Identification Number <input type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here:	6 Last Name or Organization Name	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
24 Number of joint owners for this account		25 Taxpayer Identification Number of principal joint owner, if known. See instructions.	
26 Last Name or Organization Name of principal joint owner		27 First Name of principal joint owner, if known	28 Middle initial, if known
29 Address (Number, Street, Suite or Apartment) of principal joint owner, if known			
30 City, if known	31 State, if known	32 Zip/Postal Code, if known	33 Country, if known
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
24 Number of joint owners for this account		25 Taxpayer Identification Number of principal joint owner, if known. See instructions.	
26 Last Name or Organization Name of principal joint owner		27 First Name of principal joint owner, if known	28 Middle initial, if known
29 Address (Number, Street, Suite or Apartment) of principal joint owner, if known			
30 City, if known	31 State, if known	32 Zip/Postal Code, if known	33 Country, if known
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
24 Number of joint owners for this account		25 Taxpayer Identification Number of principal joint owner, if known. See instructions.	
26 Last Name or Organization Name of principal joint owner		27 First Name of principal joint owner, if known	28 Middle initial, if known
29 Address (Number, Street, Suite or Apartment) of principal joint owner, if known			
30 City, if known	31 State, if known	32 Zip/Postal Code, if known	33 Country, if known
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
24 Number of joint owners for this account		25 Taxpayer Identification Number of principal joint owner, if known. See instructions.	
26 Last Name or Organization Name of principal joint owner		27 First Name of principal joint owner, if known	28 Middle initial, if known
29 Address (Number, Street, Suite or Apartment) of principal joint owner, if known			
30 City, if known	31 State, if known	32 Zip/Postal Code, if known	33 Country, if known

Part IV Information on Financial Account(s) Where Filer has Signature Authority but No Financial Interest in the Account(s)

Form TD F 90-22.1

Page Number

____ of ____

Complete a Separate Block for Each Account

This side can be copied as many times as necessary in order to provide information on all accounts.

1 Filing for calendar year ____	3-4 Check appropriate Identification Number <input type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here:	6 Last Name or Organization Name	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Last Name or Organization Name of Account Owner			35 Taxpayer Identification Number of Account Owner
36 First Name	37 Middle initial	38 Address (Number, Street, and Apt. or Suite No.)	
39 City	40 State	41 Zip/Postal Code	42 Country
43 Filer's Title with this Owner			
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Last Name or Organization Name of Account Owner			35 Taxpayer Identification Number of Account Owner
36 First Name	37 Middle initial	38 Address (Number, Street, and Apt. or Suite No.)	
39 City	40 State	41 Zip/Postal Code	42 Country
43 Filer's Title with this Owner			
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Last Name or Organization Name of Account Owner			35 Taxpayer Identification Number of Account Owner
36 First Name	37 Middle initial	38 Address (Number, Street, and Apt. or Suite No.)	
39 City	40 State	41 Zip/Postal Code	42 Country
43 Filer's Title with this Owner			
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Last Name or Organization Name of Account Owner			35 Taxpayer Identification Number of Account Owner
36 First Name	37 Middle initial	38 Address (Number, Street, and Apt. or Suite No.)	
39 City	40 State	41 Zip/Postal Code	42 Country
43 Filer's Title with this Owner			

Part V Information on Financial Account(s) Where the Filer is Filing a Consolidated Report

Form TD F 90-22.1

Page Number

____ of ____

Complete a Separate Block for Each Account

This side can be copied as many times as necessary in order to provide information on all accounts.

1 Filing for calendar year ____	3-4 Check appropriate Identification Number <input type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here:	6 Last Name or Organization Name	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Corporate Name of Account Owner			35 Taxpayer Identification Number of Account Owner
38 Address (Number, Street, and Apt. or Suite No.)			
39 City	40 State	41 Zip/Postal Code	42 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Corporate Name of Account Owner			35 Taxpayer Identification Number of Account Owner
38 Address (Number, Street, and Apt. or Suite No.)			
39 City	40 State	41 Zip/Postal Code	42 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Corporate Name of Account Owner			35 Taxpayer Identification Number of Account Owner
38 Address (Number, Street, and Apt. or Suite No.)			
39 City	40 State	41 Zip/Postal Code	42 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Corporate Name of Account Owner			35 Taxpayer Identification Number of Account Owner
38 Address (Number, Street, and Apt. or Suite No.)			
39 City	40 State	41 Zip/Postal Code	42 Country

General Instructions

Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts (the "FBAR"), is used to report a financial interest in or signature authority over a foreign financial account. The FBAR must be received by the Department of the Treasury on or before June 30th of the year immediately following the calendar year being reported. The June 30th filing date may not be extended.

Who Must File an FBAR. A United States person that has a financial interest in or signature authority over foreign financial accounts must file an FBAR if the aggregate value of the foreign financial accounts exceeds \$10,000 at any time during the calendar year. See General Definitions, to determine who is a United States person.

General Definitions

Financial Account. A financial account includes, but is not limited to, a securities, brokerage, savings, demand, checking, deposit, time deposit, or other account maintained with a financial institution (or other person performing the services of a financial institution). A financial account also includes a commodity futures or options account, an insurance policy with a cash value (such as a whole life insurance policy), an annuity policy with a cash value, and shares in a mutual fund or similar pooled fund (i.e., a fund that is available to the general public with a regular net asset value determination and regular redemptions).

Foreign Financial Account. A foreign financial account is a financial account located outside of the United States. For example, an account maintained with a branch of a United States bank that is physically located outside of the United States is a foreign financial account. An account maintained with a branch of a foreign bank that is physically located in the United States is not a foreign financial account.

Financial Interest. A United States person has a financial interest in a foreign financial account for which:

- (1) the United States person is the owner of record or holder of legal title, regardless of whether the account is maintained for the benefit of the United States person or for the benefit of another person; or
- (2) the owner of record or holder of legal title is one of the following:
 - (a) An agent, nominee, attorney, or a person acting in some other capacity on behalf of the United States person with respect to the account;
 - (b) A corporation in which the United States person owns directly or indirectly: (i) more than 50 percent of the total value of shares of stock or (ii) more than 50 percent of the voting power of all shares of stock;
 - (c) A partnership in which the United States person owns directly or indirectly: (i) an interest in more than 50 percent of the partnership's profits (e.g., distributive share of partnership income taking into account any special allocation agreement) or (ii) an interest in more than 50 percent of the partnership capital;
 - (d) A trust of which the United States person: (i) is the trust grantor and (ii) has an ownership interest in the trust for United States federal tax purposes. See 26 U.S.C. sections 671-679 to determine if a grantor has an ownership interest in a trust;
 - (e) A trust in which the United States person has a greater than 50 percent present beneficial interest in the assets or income of the trust for the calendar year; or
 - (f) Any other entity in which the United States person owns directly or indirectly more than 50 percent of the voting power, total value of equity interest or assets, or interest in profits.

Person. A person means an individual and legal entities including, but not limited to, a limited liability company, corporation, partnership, trust, and estate.

Signature Authority. Signature authority is the authority of an individual (alone or in conjunction with another individual) to control the disposition of assets held in a foreign financial account by direct communication (whether in writing or otherwise) to the bank or other financial institution that maintains the financial account. See Exceptions, Signature Authority.

United States. For FBAR purposes, the United States includes the States, the District of Columbia, all United States territories and possessions (e.g., American Samoa, the Commonwealth of the Northern Mariana Islands, the Commonwealth of Puerto Rico, Guam, and the United States Virgin Islands), and the Indian lands as defined in the Indian Gaming Regulatory Act. References to the laws of the United States include the laws of the United States federal government and the laws of all places listed in this definition.

United States Person. United States person means United States citizens; United States residents; entities, including but not limited to, corporations, partnerships, or limited liability companies created or organized in the United States or under the laws of the United States; and trusts or estates formed under the laws of the United States.

Note. The federal tax treatment of an entity does not determine whether the entity has an FBAR filing requirement. For example, an entity that is disregarded for purposes of Title 26 of the United States Code must file an FBAR, if otherwise required to do so. Similarly, a trust for which the trust income, deductions, or credits are taken into account by another person for purposes of Title 26 of the United States Code must file an FBAR, if otherwise required to do so.

United States Resident. A United States resident is an alien residing in the United States. To determine if the filer is a resident of the United States apply the residency tests in 26 U.S.C. section 7701(b). When applying the residency tests, use the definition of United States in these instructions.

Exceptions

Certain Accounts Jointly Owned by Spouses. The spouse of an individual who files an FBAR is not required to file a separate FBAR if the following conditions are met: (1) all the financial accounts that the non-filing spouse is required to report are jointly owned with the filing spouse; (2) the filing spouse reports the jointly owned accounts on a timely filed FBAR; and (3) both spouses sign the FBAR in Item 44. See Explanations for Specific Items, Part III, Items 25-33. Otherwise, both spouses are required to file separate FBARs, and each spouse must report the entire value of the jointly owned accounts.

Consolidated FBAR. If a United States person that is an entity is named in a consolidated FBAR filed by a greater than 50 percent owner, such entity is not required to file a separate FBAR. See Explanations for Specific Items, Part V.

Correspondent/Nostro Account. Correspondent or nostro accounts (which are maintained by banks and used solely for bank-to-bank settlements) are not required to be reported.

Governmental Entity. A foreign financial account of any governmental entity of the United States (as defined above) is not required to be reported by any person. For purposes of this form, governmental entity includes a college or university that is an agency of, an instrumentality of, owned by, or operated by a governmental entity. For purposes of this form, governmental entity also includes an employee retirement or welfare benefit plan of a governmental entity.

International Financial Institution. A foreign financial account of any international financial institution (if the United States government is a member) is not required to be reported by any person.

IRA Owners and Beneficiaries. An owner or beneficiary of an IRA is not required to report a foreign financial account held in the IRA.

Participants in and Beneficiaries of Tax-Qualified Retirement Plans. A participant in or beneficiary of a retirement plan described in Internal Revenue Code section 401(a), 403(a), or 403(b) is not required to report a foreign financial account held by or on behalf of the retirement plan.

Signature Authority. Individuals who have signature authority over, but no financial interest in, a foreign financial account are not required to report the account in the following situations:

(1) An officer or employee of a bank that is examined by the Office of the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, the Office of Thrift Supervision, or the National Credit Union Administration is not required to report signature authority over a foreign financial account owned or maintained by the bank.

(2) An officer or employee of a financial institution that is registered with and examined by the Securities and Exchange Commission or Commodity Futures Trading Commission is not required to report signature authority over a foreign financial account owned or maintained by the financial institution.

(3) An officer or employee of an Authorized Service Provider is not required to report signature authority over a foreign financial account that is owned or maintained by an investment company that is registered with the Securities and Exchange Commission. Authorized Service Provider means an entity that is registered with and examined by the Securities and Exchange Commission and provides services to an investment company registered under the Investment Company Act of 1940.

(4) An officer or employee of an entity that has a class of equity securities listed (or American depository receipts listed) on any United States national securities exchange is not required to report signature authority over a foreign financial account of such entity.

(5) An officer or employee of a United States subsidiary is not required to report signature authority over a foreign financial account of the subsidiary if its United States parent has a class of equity securities listed on any United States national securities exchange and the subsidiary is included in a consolidated FBAR report of the United States parent.

(6) An officer or employee of an entity that has a class of equity securities registered (or American depository receipts in respect of equity securities registered) under section 12(g) of the Securities Exchange Act is not required to report signature authority over a foreign financial account of such entity.

Trust Beneficiaries. A trust beneficiary with a financial interest described in section (2)(e) of the financial interest definition is not required to report the trust's foreign financial accounts on an FBAR if the trust, trustee of the trust, or agent of the trust: (1) is a United States person and (2) files an FBAR disclosing the trust's foreign financial accounts.

United States Military Banking Facility. A financial account maintained with a financial institution located on a United States military installation is not required to be reported, even if that military installation is outside of the United States.

Filing Information

When and Where to File. The FBAR is an annual report and must be received by the Department of the Treasury on or before June 30th of the year following the calendar year being reported. **Do Not file with federal income tax return.**

File by mailing to:

Department of the Treasury
Post Office Box 32621
Detroit, MI 48232-0621

If an express delivery service is used, file by mailing to:

IRS Enterprise Computing Center
ATTN: CTR Operations Mailroom, 4th Floor
985 Michigan Avenue
Detroit, MI 48226

The FBAR may be hand delivered to any local office of the Internal Revenue Service for forwarding to the Department of the Treasury, Detroit, MI. The FBAR may also be delivered to the Internal Revenue Service's tax attaches located in United States embassies and consulates for forwarding to the Department of the Treasury, Detroit, MI. The FBAR is not considered filed until it is received by the Department of the Treasury in Detroit, MI.

No Extension of Time to File. There is no extension of time available for filing an FBAR. Extensions of time to file federal tax returns do NOT extend the time for filing an FBAR. If a delinquent FBAR is filed, attach a statement explaining the reason for the late filing.

Amending a Previously Filed FBAR. To amend a filed FBAR, check the "Amended" box in the upper right hand corner of the first page of the FBAR, make the needed additions or corrections, attach a statement explaining the additions or corrections, and staple a copy of the original FBAR to the amendment. An amendment should not be made until at least 90 calendar days after the original FBAR is filed. Follow the instructions in "When and Where to File" to file an amendment.

Record Keeping Requirements. Persons required to file an FBAR must retain records that contain the name in which each account is maintained, the number or other designation of the account, the name and address of the foreign financial institution that maintains the account, the type of account, and the maximum account value of each account during the reporting period. The records must be retained for a

period of 5 years from June 30th of the year following the calendar year reported and must be available for inspection as provided by law. Retaining a copy of the filed FBAR can help to satisfy the record keeping requirements.

An officer or employee who files an FBAR to report signature authority over an employer's foreign financial account is not required to personally retain records regarding these accounts.

Questions. For questions regarding the FBAR, contact the Detroit Computing Center Hotline at 1-800-800-2877, option 2.

Explanations for Specific Items

Part I — Filer Information

Item 1. The FBAR is an annual report. Enter the calendar year being reported. If amending a previously filed FBAR, check the "Amended" box.

Item 2. Check the box that describes the filer. Check only one box. Individuals reporting only signature authority, check box "a". If filing a consolidated FBAR, check box "d". To determine if a consolidated FBAR can be filed, see Part V. If the type of filer is not listed in boxes "a" through "c", check box "e", and enter the type of filer. Persons that should check box "e" include, but are not limited to, trusts, estates, limited liability companies, and tax-exempt entities (even if the entity is organized as a corporation). A disregarded entity must check box "e", and enter the type of entity followed by "(D.E.)". For example, a limited liability company that is disregarded for United States federal tax purposes would enter "limited liability company (D.E.)".

Item 3. Provide the filer's United States taxpayer identification number. Generally, this is the filer's United States social security number (SSN), United States individual taxpayer identification number (ITIN), or employer identification number (EIN). Throughout the FBAR, numbers should be entered with no spaces, dashes, or other punctuation. If the filer does NOT have a United States taxpayer identification number, complete Item 4.

Item 4. Complete Item 4 only if the filer does NOT have a United States taxpayer identification number. Item 4 requires the filer to provide information from an official foreign government document to verify the filer's nationality or residence. Enter the document number followed by the country of issuance, check the appropriate type of document, and if "other" is checked, provide the type of document.

Item 5. If the filer is an individual, enter the filer's date of birth, using the month, day, and year convention.

Items 9, 10, 11, 12, and 13. Enter the filer's address. An individual residing in the United States must enter the street address of the individual's United States residence, not a post office box. An individual residing outside the United States must enter the individual's United States mailing address. If the individual does not have a United States mailing address, the individual must enter a foreign residence address. An entity must enter its United States mailing address. If the entity does not have a United States mailing address, the entity must enter its foreign mailing address.

Item 14. If the filer has a financial interest in 25 or more foreign financial accounts, check "Yes" and enter the number of accounts. Do not complete Part II or Part III of the FBAR. If filing a consolidated FBAR, only complete Part V, Items 34-42, for each United States entity included in the consolidated FBAR.

Note. If the filer has signature authority over 25 or more foreign financial accounts, only complete Part IV, Items 34-43, for each person for which the filer has signature authority, and check "No" in Part I, Item 14.

Filers must comply with applicable recording keeping requirements. See Record Keeping Requirements.

Part II — Information on Financial Account(s) Owned Separately

Enter information in the applicable parts of the form only. Number the pages used, and mail only those pages. If there is not enough space to provide all account information, copy and complete additional pages of the required Part as necessary. Do not use any attachments unless otherwise specified in the instructions.

Item 15. Determining Maximum Account Value.

Step 1. Determine the maximum value of each account (in the currency of that account) during the calendar year being reported. The maximum value of an account is a reasonable approximation of the greatest value of currency or nonmonetary assets in the account during the calendar year. Periodic account statements may be relied on to determine the maximum value of the account, provided that the statements fairly reflect the maximum account value during the calendar year. For Item 15, if the filer had a financial interest in more than one account, each account must be valued separately.

Step 2. In the case of non-United States currency, convert the maximum account value for each account into United States dollars. Convert foreign currency by using the Treasury's Financial Management Service rate (this rate may be found at www.fms.treas.gov) from the last day of the calendar year. If no Treasury Financial Management Service rate is available, use another verifiable exchange rate and provide the source of that rate. In valuing currency of a country that uses multiple exchange rates, use the rate that would apply if the currency in the account were converted into United States dollars on the last day of the calendar year.

If the aggregate of the maximum account values exceeds \$10,000, an FBAR must be filed. An FBAR is not required to be filed if the person did not have \$10,000 of aggregate value in foreign financial accounts at any time during the calendar year.

For United States persons with a financial interest in or signature authority over fewer than 25 accounts that are unable to determine if the aggregate maximum account values of the accounts exceeded \$10,000 at any time during the calendar year, complete Part II, III, IV, or V, as appropriate, for each of these accounts and enter "value unknown" in Item 15.

Item 16. Indicate the type of account. Check only one box. If "Other" is selected, describe the account.

Item 17. Provide the name of the financial institution with which the account is held.

Item 18. Provide the account number that the financial institution uses to designate the account.

Items 19-23. Provide the complete mailing address of the financial institution where the account is located. If the foreign address does not include a state (e.g., province) or postal code, leave the box(es) blank.

Part III — Information on Financial Account(s) Owned Jointly

Enter information in the applicable parts of the form only. Number the pages used, and mail only those pages. If there is not enough space to provide all account information, copy and complete additional pages of the required Part as necessary. Do not use any attachments unless otherwise specified in the instructions.

For Items 15-23, see Part II. Each joint owner must report the entire value of the account as determined under Item 15.

Item 24. Enter the number of joint owners for the account. If the exact number is not known, provide an estimate. Do not count the filer when determining the number of joint owners.

Items 25-33. Use the identifying information of the principal joint owner (excluding the filer) to complete Items 25-33. Leave blank items for which no information is available. If the filer's spouse has an interest in a jointly owned account, the filer's spouse is the principal joint owner. Enter "(spouse)" on line 26 after the last name of the joint spousal owner. See Exceptions, Certain Accounts Jointly Owned by Spouses, to determine if the filer's spouse is required to independently report the jointly owned accounts.

Part IV — Information on Financial Account(s) Where Filer has Signature Authority but No Financial Interest in the Account(s)

Enter information in the applicable parts of the form only. Number the pages used, and mail only those pages. If there is not enough space to provide all account information, copy and complete additional pages of the required Part as necessary. Do not use any attachments unless otherwise specified in the instructions.

25 or More Foreign Financial Accounts. Filers with signature authority over 25 or more foreign financial accounts must complete only Items 34-43 for each person on whose behalf the filer has signature authority.

Modified Reporting for United States Persons Residing and Employed Outside of the United States. A United States person who (1) resides outside of the United States, (2) is an officer or employee of an employer who is physically located outside of the United States, and (3) has signature authority over a foreign financial account that is owned or maintained by the individual's employer should only complete Part I and Part IV, Items 34-43 of the FBAR. Part IV, Items 34-43 should only be completed one time with information about the individual's employer.

For Items 15-23, see Part II.

Items 34-42. Provide the name, address, and identifying number of the owner of the foreign financial account for which the individual has signature authority over but no financial interest in the account. If there is more than one owner of the account for which the individual has signature authority, provide the information in Items 34-42 for the principal joint owner (excluding the filer). If account information is completed for more than one account of the same owner, identify the owner only once and write "Same Owner" in Item 34 for the succeeding accounts with the same owner.

Item 43. Enter filer's title for the position that provides signature authority (e.g., treasurer).

Part V — Information on Financial Account(s) Where Corporate Filer Is Filing a Consolidated Report

Enter information in the applicable parts of the form only. Number the pages used, and mail only those pages. If there is not enough space to provide all account information, copy and complete additional pages of the required Part as necessary. Do not use any attachments unless otherwise specified in the instructions.

Who Can File a Consolidated FBAR. An entity that is a United States person that owns directly or indirectly a greater than 50 percent interest in another entity that is required to file an FBAR is permitted to file a consolidated FBAR on behalf of itself and such other entity. Check box "d" in Part I, Item 2 and complete Part V. If filing a consolidated FBAR and reporting 25 or more foreign financial accounts, complete only Items 34-42 for each entity included in the consolidated FBAR.

For Items 15-23, see Part II.

Items 34-42. Provide the name, United States taxpayer identification number, and address of the owner of the foreign financial account as shown on the books of the financial institution. If account information is completed for more than one account of the same owner, identify the owner only once and write "Same Owner" in Item 34 for the succeeding accounts of the same owner.

Signatures

Items 44-46. The FBAR must be signed by the filer named in Part I. If the FBAR is being filed on behalf of a partnership, corporation, limited liability company, trust, estate, or other entity, it must be signed by an authorized individual. Enter the authorized individual's title in Item 45.

An individual must leave "Filer's Title" blank, unless the individual is filing an FBAR due to the individual's signature authority. If an individual is filing because the individual has signature authority over a foreign financial account, the individual should enter the title upon which his or her authority is based in Item 45.

A spouse included as a joint owner, who does not file a separate FBAR in accordance with the instructions in Part III, must also sign the FBAR (in Item 44) for the jointly owned accounts. See the instructions for Part III.

Penalties

A person who is required to file an FBAR and fails to properly file may be subject to a civil penalty not to exceed \$10,000. If there is reasonable cause for the failure and the balance in the account is properly reported, no penalty will be imposed. A person who willfully fails to report an account or account identifying information may be subject to a civil monetary penalty equal to the greater of \$100,000 or 50 percent of the balance in the account at the time of the violation. See 31 U.S.C. section 5321(a)(5). Willful violations may also be subject to criminal penalties under 31 U.S.C. section 5322(a), 31 U.S.C. section 5322(b), or 18 U.S.C. section 1001.

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What's New
in Travel

Sample Customs Declaration Form

(03/11/2011)

U.S. Customs and Border Protection Declaration Form 6059B - Instructions

Welcome to the United States!

Each individual arriving into the United States must complete the CBP Declaration Form 6059B. If you are traveling with other immediate family members, complete one form per family unit. Please contact your nearest port of entry to order the form.

Explanations for information fields are explained below sample image.

U.S. Customs and Border Protection Declaration Form - Front

1. Print your last (family) name. Print your first (given) name. Print the first letter of your middle name.
2. Print your date of birth in the appropriate day/month/year boxes.
3. Print the number of family members traveling with you (do not include yourself).



see also:

in U.S. Citizens/Lawful Permanent Residents:

'Get You Home' Campaign
Provides Info on Border
Document Changes

Western Hemisphere Travel
Initiative

Overview of Enhanced Driver's
Licenses
(pdf - 86 KB.)

Know Before You Go

Are You Planning a Trip to
Mexico from the United States?

Planning To Travel Abroad?


Challenge Yourself! - Take the
Know Before You Go Quiz

[...more](#)

on cbp.gov:

Locate a Port Of Entry - Air,
Land, or Sea

4. Print your current street address in the United States. If you are staying at a hotel, include the hotel's name and street address. Print the city and the state in the appropriate boxes.
5. Print the name of the country that issued your passport.
6. Print your passport number.
7. Print the name of the country where you currently live.
8. Print the name of the country(ies) that you visited on your trip prior to arriving to the United States.
9. If traveling by airline, print the airline's name and flight number. If traveling by vessel (ship), print the vessel's name.
10. Mark an X in the Yes or No box. Are you traveling on a business (work-related) trip?
11. Mark an X in the Yes or No box. Are you bringing with you:
 - a. fruits, plants, food, or insects?
 - b. meats, animals, or animal/wildlife

 **U.S. Customs and Border Protection**

Customs Declaration
19 CFR 122.27, 146.12, 146.13, 148.19, 148.111, 148.31 CFR 134.6
 Each arriving traveler or responsible family member must provide the following information (only ONE written declaration per family is required).

1. Family Name
 First (Given) _____ Middle _____
2. Birth date Day _____ Month _____ Year _____
3. Number of Family members traveling with you _____
4. (a) U.S. Street Address (home) name/destination _____
 (b) City _____ (c) State _____
5. Passport issued by (country) _____
6. Passport number _____
7. Country of Residence _____
8. Countries visited on this trip prior to U.S. arrival _____
9. Airline/Flight No. or Vessel Name _____
10. The primary purpose of this trip is business Yes No
11. I am (We are) bringing:
 (a) fruits, vegetables, plants, seeds, food, livestock Yes No
 (b) meats, animals, animal/wildlife products Yes No
 (c) disease agents, cell cultures, snails Yes No
 (d) soil or have been on a farm/ranch/pasture Yes No
12. I have (We have) been in close proximity of (such as touching or handling) livestock Yes No
13. I am (We are) carrying currency or monetary instruments over \$10,000 U.S. or foreign equivalent: Yes No
(see definition of monetary instruments on reverse)
14. I have (We have) commercial merchandise: Yes No
(articles for sale, samples used for soliciting orders, or goods that are not considered personal effects)
15. Residents — the total value of all goods, including commercial merchandise I/we have purchased or acquired abroad, (including gifts for someone else, but not items mailed to the U.S.) and am/are bringing to the U.S. is: \$ _____
Visitors — the total value of all articles that will remain in the U.S., including commercial merchandise is: \$ _____
 Read the instructions on the back of this form. Space is provided to list all the items you must declare.
I HAVE READ THE IMPORTANT INFORMATION ON THE REVERSE SIDE OF THIS FORM AND HAVE MADE A TRUTHFUL DECLARATION.
 X _____
(Signature) (Date day/month/year)

products?

c. disease agents, cell cultures, or snails?

d. soil or have you visited a farm/ranch/pasture outside the United States?

12. Mark an X in the Yes or No box. Have you or any family members traveling with you been in close proximity of (such as touching or handling) livestock outside the United States?

13. Mark an X in the Yes or No box. Are you or any family members traveling with you bringing \$10,000 or more in U.S. dollars or foreign equivalent in any form into the United States?

Read definition of monetary instruments on the reverse side of the form.

Examples: coins, cash, personal or cashier's check, traveler's checks, money orders, stocks, bonds.

If yes, you must complete the Customs Form 4790.

14. Mark an X in the Yes or No box. Are you or any family members traveling with you bringing commercial merchandise into the United States?

Examples: all articles intended to be sold or left in the United States, samples used for soliciting orders, or goods that are not considered personal effects.

15. If you are a U.S. resident, print the total value of all goods (including commercial merchandise) you or any family members traveling with you have purchased or acquired abroad (including gifts for someone else, but not items mailed to the United States) and are bringing into the United States.

Note: U.S. residents are normally entitled to a duty-free exemption of \$800 on items accompanying them.

If you are a **visitor (non-U.S. Resident)**, print the total value of all goods (including commercial merchandise) you or any family members traveling with you are bringing into the United States and will remain in the United States.

Note: Visitors (non-U.S. Residents) are normally entitled to an exemption of \$100.

Declare all articles on this form. For gifts, please indicate the retail value. Use the reverse side of this form if additional space is needed to list the items you will declare.

The U.S. Customs officer will determine duty. Duty will be assessed at the current rate on the first \$1,000 above the exemption.

- Read the notice on the reverse side of the form.
- Sign the form and print the date.
- Keep the complete form with you and hand it to the CBP inspector when you approach the Customs and Border Protection area.

Controlled substances, obscene articles, and toxic substances are generally prohibited entry.

Thank you, and Welcome to the United States.

FOP Form 602-00 (10-97)



**REPORT OF INTERNATIONAL
TRANSPORTATION OF CURRENCY
OR MONETARY INSTRUMENTS**

► To be filed with the Bureau of
Customs and Border Protection
► For Paperwork Reduction Act
Notice and Privacy Act Notice,
see back of form.

31 U.S.C. 5316; 31 CFR 1010.340 and 1010.308

► Please type or print.

PART I FOR A PERSON DEPARTING OR ENTERING THE UNITED STATES, OR A PERSON SHIPPING, MAILING, OR RECEIVING CURRENCY OR MONETARY INSTRUMENTS. (IF ACTING FOR ANYONE ELSE, ALSO COMPLETE PART II BELOW.)

1. NAME (Last or family, first, and middle)		2. IDENTIFICATION NO. (See instructions)		3. DATE OF BIRTH (Mo./Day/Yr.)	
4. PERMANENT ADDRESS IN UNITED STATES OR ABROAD				5. YOUR COUNTRY OR COUNTRIES OF CITIZENSHIP	
6. ADDRESS WHILE IN THE UNITED STATES				7. PASSPORT NO. & COUNTRY	
8. U.S. VISA DATE (Mo./Day/Yr.)		9. PLACE UNITED STATES VISA WAS ISSUED		10. IMMIGRATION ALIEN NO.	

11. IF CURRENCY OR MONETARY INSTRUMENT IS ACCOMPANIED BY A PERSON, COMPLETE 11a OR 11b, not both

A. EXPORTED FROM THE UNITED STATES

COMPLETE "A" OR "B" NOT BOTH

B. IMPORTED INTO THE UNITED STATES

Departed From: (U.S. Port/City in U.S.)	Arrived At: (Foreign City/Country)	Departed From: (Foreign City/Country)	Arrived At: (City in U.S.)
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12. IF CURRENCY OR MONETARY INSTRUMENT WAS MAILED OR OTHERWISE SHIPPED, COMPLETE 12a THROUGH 12f

12a. DATE SHIPPED (Mo./Day/Yr.)	12b. DATE RECEIVED (Mo./Day/Yr.)	12c. METHOD OF SHIPMENT (e.g. u.s. Mail, Public Carrier, etc.)	12d. NAME OF CARRIER
12e. SHIPPED TO (Name and Address)			
12f. RECEIVED FROM (Name and Address)			

PART II INFORMATION ABOUT PERSON(S) OR BUSINESS ON WHOSE BEHALF IMPORTATION OR EXPORTATION WAS CONDUCTED

13. NAME (Last or family, first, and middle or Business Name)	
14. PERMANENT ADDRESS IN UNITED STATES OR ABROAD	
15. TYPE OF BUSINESS ACTIVITY, OCCUPATION, OR PROFESSION	15a. IS THE BUSINESS A BANK? <input type="checkbox"/> Yes <input type="checkbox"/> No

PART III CURRENCY AND MONETARY INSTRUMENT INFORMATION (SEE INSTRUCTIONS ON REVERSE)(To be completed by everyone)

16. TYPE AND AMOUNT OF CURRENCY/MONETARY INSTRUMENTS		17. IF OTHER THAN U.S. CURRENCY IS INVOLVED, PLEASE COMPLETE BLOCKS A AND B. A. Currency Name B. Country
Currency and Coins	\$	
Other Monetary Instruments (Specify type, issuing entity and date, and serial or other identifying number.)	\$	
(TOTAL)	\$	

PART IV SIGNATURE OF PERSON COMPLETING THIS REPORT

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief it is true, correct and complete.

18. NAME AND TITLE (Print)	19. SIGNATURE	20. DATE OF REPORT (Mo./Day/Yr.)
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CUSTOMS AND BORDER PROTECTION USE ONLY

THIS SHIPMENT IS <input type="checkbox"/> INBOUND <input type="checkbox"/> OUTBOUND		PORT CODE	CBP QUERY? Yes <input type="checkbox"/> No <input type="checkbox"/>	COUNT VERIFIED Yes <input type="checkbox"/> No <input type="checkbox"/>	VOLUNTARY REPORT Yes <input type="checkbox"/> No <input type="checkbox"/>
DATE	AIRLINE/FLIGHT/VESSEL	LICENSE PLATE STATE/COUNTRY		INSPECTOR (Name and Badge Number)	

GENERAL INSTRUCTIONS

This report is required by 31 U.S.C. 5316 and Treasury Department regulations (31 CFR Chapter X).

WHO MUST FILE:

(1) Each person who physically transports, mails, or ships, or causes to be physically transported, mailed, or shipped currency or other monetary instruments in an aggregate amount exceeding \$10,000 at one time from the United States to any place outside the United States or into the United States from any place outside the United States, and

(2) Each person who receives in the United States currency or other monetary instruments in an aggregate amount exceeding \$10,000 at one time which have been transported, mailed, or shipped to the person from any place outside the United States.

A TRANSFER OF FUNDS THROUGH NORMAL BANKING PROCEDURES, WHICH DOES NOT INVOLVE THE PHYSICAL TRANSPORTATION OF CURRENCY OR MONETARY INSTRUMENTS, IS NOT REQUIRED TO BE REPORTED.

Exceptions: Reports are not required to be filed by:

- (1) a Federal Reserve bank,
- (2) a bank, a foreign bank, or a broker or dealer in securities in respect to currency or other monetary instruments mailed or shipped through the postal service or by common carrier,
- (3) a commercial bank or trust company organized under the laws of any State or of the United States with respect to overland shipments of currency or monetary instruments shipped to or received from an established customer maintaining a deposit relationship with the bank, in amounts which the bank may reasonably conclude do not exceed amounts commensurate with the customary conduct of the business, industry or profession of the customer concerned,
- (4) a person who is not a citizen or resident of the United States in respect to currency or other monetary instruments mailed or shipped from abroad to a bank or broker or dealer in securities through the postal service or by common carrier
- (5) a common carrier of passengers in respect to currency or other monetary instruments in the possession of its passengers,
- (6) a common carrier of goods in respect to shipments of currency or monetary instruments not declared to be such by the shipper
- (7) a travelers' check issuer or its agent in respect to the transportation of travelers' checks prior to their delivery to selling agents for eventual sale to the public,
- (8) a person with a restrictively endorsed traveler's check that is in the collection and reconciliation process after the traveler's check has been negotiated, nor by
- (9) a person engaged as a business in the transportation of currency, monetary instruments and other commercial papers with respect to the transportation of currency or other monetary instruments overland between established offices of banks or brokers or dealers in securities and foreign persons.

WHEN AND WHERE TO FILE:

A. Recipients—Each person who receives currency or other monetary instruments in the United States shall file FinCEN Form 105, within 15 days after receipt of the currency or monetary instruments, with the Customs officer in charge at any port of entry or departure or by mail with the Commissioner of Customs, Attention: Currency Transportation Reports, Washington DC 20229.

B. Shippers or Mailers—If the currency or other monetary instrument does not accompany the person entering or departing the United States, FinCEN Form 105 may be filed by mail on or before the date of entry, departure, mailing, or shipping with the Commissioner of Customs, Attention: Currency Transportation Reports, Washington DC 20229.

C. Travelers—Travelers carrying currency or other monetary instruments with them shall file FinCEN Form 105 at the time of entry into the United States or at the time of departure from the United States with the Customs officer in charge at any Customs port of entry or departure.

An additional report of a particular transportation, mailing, or shipping of currency or the monetary instruments is not required if a complete and truthful report has already been filed. However, no person otherwise required to file a report shall be excused from liability for failure to do so if, in fact, a complete and truthful report has not been filed. Forms may be obtained from any Bureau of Customs and Border Protection office.

PENALTIES: Civil and criminal penalties, including under certain circumstances a fine of not more than \$500,000 and imprisonment of not more than ten years, are provided for failure to file a report, filing a report containing a material omission or misstatement, or filing a false or fraudulent report. In addition, the currency or monetary instrument may be subject to seizure and forfeiture. See 31 U.S.C. 5321 and 31 CFR 1010.820; 31 U.S.C. 5322 and 31 CFR 1010.840; 31 U.S.C. 5317 and 31 CFR 1010.830, and U.S.C. 5332.

DEFINITIONS:

Bank—Each agent, agency, branch or office within the United States of any person doing business in one or more of the capacities listed: (1) a commercial bank or trust company organized under the laws of any State or of the United States; (2) a private bank; (3) a savings association, savings and loan association, and building and loan

association organized under the laws of any State or of the United States; (4) an insured institution as defined in section 401 of the National Housing Act; (5) a savings bank, industrial bank or other thrift institution; (6) a credit union organized under the laws of any State or of the United States; (7) any other organization chartered under the banking laws of any State and subject to the supervision of the bank supervisory authorities of a State other than a money service business; (8) a bank organized under foreign law; and (9) any national banking association or corporation acting under the provisions of section 25A of the Federal Reserve Act (12 U.S.C. Sections 611-632).

Foreign Bank—A bank organized under foreign law, or an agency, branch or office located outside the United States of a bank. The term does not include an agent, agency, branch or office within the United States of a bank organized under foreign law.

Broker or Dealer in Securities—A broker or dealer in securities, registered or required to be registered with the Securities and Exchange Commission under the Securities Exchange Act of 1934.

Currency: The coin and paper money of the United States or any other country that is (1) designated as legal tender and that (2) circulates and (3) is customarily accepted as a medium of exchange in the country of issuance.

Identification Number—Individuals must enter their social security number if any. However, aliens who do not have a social security number should enter passport or alien registration number. All others should enter their employer identification number.

Monetary Instruments—(1) Coin or currency of the United States or of any other country (2) traveler's checks in any form, (3) negotiable instruments (including checks, promissory notes, and money orders) in bearer form, endorsed without restriction, made out to a fictitious payee, or otherwise in such form that title thereto passes upon delivery (4) incomplete instruments (including checks, promissory notes, and money orders) that are signed but on which the name of the payee has been omitted, and (5) securities or stock in bearer form or otherwise in such form that title thereto passes upon delivery. Monetary instruments do not include (i) checks or money orders made payable to the order of a named person which have not been endorsed or which bear restrictive endorsements, (ii) warehouse receipts, or (iii) bills of lading.

Person—An individual, a corporation, partnership, a trust or estate, a joint stock company, an association, a syndicate, joint venture or other unincorporated organization or group, an Indian Tribe (as that term is defined in the Indian Gaming Regulatory Act), and all entities cognizable as legal personalities.

SPECIAL INSTRUCTIONS:

You should complete each line that applies to you **PART I. — Complete 11A or 11B, not both.** Block 12A and 12B; enter the exact date you shipped or received currency or monetary instrument(s). **PART II. —**Block 13; provide the complete name of the shipper or recipient on whose behalf the exportation or importation was conducted. **PART III. —** Specify type of instrument, issuing entity, and date, serial or other identifying number, and payee (if any). Block 17, if currency or monetary instruments of more than one country is involved, attach a list showing each type, country or origin and amount.

PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE:

Pursuant to the requirements of Public law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on Form 105 in accordance with 5 U.S.C. 552a(e)(3) is Public law 91-508; 31 U.S.C. 5316; 5 U.S.C. 301; Reorganization Plan No. 1 of 1950; Treasury Department Order No. 165, revised, as amended; 31 CFR Chapter X; and 44 U.S.C. 3501.

The principal purpose for collecting the information is to assure maintenance of reports or records where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of the Bureau of Customs and Border Protection and any other constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the Federal Government upon the request of the head of such department or agency. The information collected may also be provided to appropriate state, local, and foreign criminal law enforcement and regulatory personnel in the performance of their official duties.

Disclosure of this information is mandatory pursuant to 31 U.S.C. 5316 and 31 CFR Chapter X. Failure to provide all or any part of the requested information may subject the currency or monetary instruments to seizure and forfeiture, as well as subject the individual to civil and criminal liabilities.

Disclosure of the social security number is mandatory. The authority to collect this number is 31 U.S.C. 5316(b) and 31 CFR 1010.306(d). The social security number will be used as a means to identify the individual who files the record.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The collection of this information is mandatory pursuant to 31 U.S.C. 5316, of Title II of the Bank Secrecy Act, which is administered by Treasury's Financial Crimes Enforcement Network (FINCEN).

Statement required by 5 CFR 1320.8(b)(3)(iv): The estimated average burden associated with this collection of information is 11 minutes per respondent or record keeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Department of the Treasury, Financial Crimes Enforcement Network, EO. Box 39 Vienna, Virginia 22183. **DO NOT send completed forms to this office—See When and Where to File above.**

**Report of Cash Payments Over \$10,000
Received in a Trade or Business**

▶ See instructions for definition of cash.

▶ Use this form for transactions occurring after June 30, 2011. Do not use prior versions after this date.

For Privacy Act and Paperwork Reduction Act Notice, see the last page.

1 Check appropriate box(es) if: a ☐ Amends prior report; b ☐ Suspicious transaction.**Part I Identity of Individual From Whom the Cash Was Received**2 If more than one individual is involved, check here and see instructions ☐

3 Last name 4 First name 5 M.I. 6 Taxpayer identification number

7 Address (number, street, and apt. or suite no.) 8 Date of birth . . . ▶ M M D D Y Y Y Y
(see instructions)

9 City 10 State 11 ZIP code 12 Country (if not U.S.) 13 Occupation, profession, or business

14 Identifying document (ID) a Describe ID ▶ b Issued by ▶
c Number ▶**Part II Person on Whose Behalf This Transaction Was Conducted**15 If this transaction was conducted on behalf of more than one person, check here and see instructions ☐

16 Individual's last name or organization's name 17 First name 18 M.I. 19 Taxpayer identification number

20 Doing business as (DBA) name (see instructions) Employer identification number

21 Address (number, street, and apt. or suite no.) 22 Occupation, profession, or business

23 City 24 State 25 ZIP code 26 Country (if not U.S.)

27 Alien identification (ID) a Describe ID ▶ b Issued by ▶
c Number ▶**Part III Description of Transaction and Method of Payment**28 Date cash received 29 Total cash received 30 If cash was received in more than one payment, check here . . . ▶ ☐ 31 Total price if different from item 29
M M D D Y Y Y Y \$.00

32 Amount of cash received (in U.S. dollar equivalent) (must equal item 29) (see instructions):

a U.S. currency \$.00 (Amount in \$100 bills or higher \$.00)

b Foreign currency \$.00 (Country ▶)

c Cashier's check(s) \$.00 Issuer's name(s) and serial number(s) of the monetary instrument(s) ▶

d Money order(s) \$.00

e Bank draft(s) \$.00

f Traveler's check(s) \$.00

33 Type of transaction

- a ☐ Personal property purchased f ☐ Debt obligations paid
- b ☐ Real property purchased g ☐ Exchange of cash
- c ☐ Personal services provided h ☐ Escrow or trust funds
- d ☐ Business services provided i ☐ Bail received by court clerks
- e ☐ Intangible property purchased j ☐ Other (specify in item 34) ▶

34 Specific description of property or service shown in 33. Give serial or registration number, address, docket number, etc. ▶

Part IV Business That Received Cash

35 Name of business that received cash 36 Employer identification number

37 Address (number, street, and apt. or suite no.) Social security number

38 City 39 State 40 ZIP code 41 Nature of your business

42 Under penalties of perjury, I declare that to the best of my knowledge the information I have furnished above is true, correct, and complete.

Signature ▶ Authorized official Title ▶

43 Date of signature M M D D Y Y Y Y 44 Type or print name of contact person 45 Contact telephone number

Multiple Parties

(Complete applicable parts below if box 2 or 15 on page 1 is checked)

Part I Continued—Complete if box 2 on page 1 is checked

3 Last name			4 First name			5 M.I.		6 Taxpayer identification number : : : : : : :			
7 Address (number, street, and apt. or suite no.)						8 Date of birth . . . ▶ (see instructions)		M M D D Y Y Y Y : : : : : : :			
9 City			10 State :	11 ZIP code		12 Country (if not U.S.)		13 Occupation, profession, or business			
14 Identifying document (ID)		a Describe ID ▶ c Number ▶					b Issued by ▶				

3 Last name			4 First name			5 M.I.		6 Taxpayer identification number : : : : : : :			
7 Address (number, street, and apt. or suite no.)						8 Date of birth . . . ▶ (see instructions)		M M D D Y Y Y Y : : : : : : :			
9 City			10 State :	11 ZIP code		12 Country (if not U.S.)		13 Occupation, profession, or business			
14 Identifying document (ID)		a Describe ID ▶ c Number ▶					b Issued by ▶				

Part II Continued—Complete if box 15 on page 1 is checked

16 Individual's last name or organization's name		17 First name		18 M.I.	19 Taxpayer identification number : : : : : : : :	
20 Doing business as (DBA) name (see instructions)					Employer identification number : : : : : : : : :	
21 Address (number, street, and apt. or suite no.)				22 Occupation, profession, or business		
23 City		24 State :	25 ZIP code	26 Country (if not U.S.)		
27 Alien identification (ID)	a Describe ID ► c Number ►			b Issued by ►		

16 Individual's last name or organization's name		17 First name		18 M.I.	19 Taxpayer identification number : : : : : : : :	
20 Doing business as (DBA) name (see instructions)					Employer identification number : : : : : : : : :	
21 Address (number, street, and apt. or suite no.)				22 Occupation, profession, or business		
23 City		24 State :	25 ZIP code	26 Country (if not U.S.)		
27 Alien identification (ID)	a Describe ID ► c Number ►			b Issued by ►		

Comments – Please use the lines provided below to comment on or clarify any information you entered on any line in Parts I, II, III, and IV

Section references are to the Internal Revenue Code unless otherwise noted.

Important Reminders

- Section 6050I (26 United States Code (U.S.C.) 6050I) and 31 U.S.C. 5331 require that certain information be reported to the IRS and the Financial Crimes Enforcement Network (FinCEN). This information must be reported on IRS/FinCEN Form 8300.
- Item 33, box i, is to be checked only by clerks of the court; box d is to be checked by bail bondsmen. See *Item 33* under *Part III*, later.
- The meaning of the word "currency" for purposes of 31 U.S.C. 5331 is the same as for the word "cash" (See *Cash* under *Definitions*, later).

General Instructions

Who must file. Each person engaged in a trade or business who, in the course of that trade or business, receives more than \$10,000 in cash in one transaction or in two or more related transactions, must file Form 8300. Any transactions conducted between a payer (or its agent) and the recipient in a 24-hour period are related transactions. Transactions are considered related even if they occur over a period of more than 24 hours if the recipient knows, or has reason to know, that each transaction is one of a series of connected transactions.

Keep a copy of each Form 8300 for 5 years from the date you file it.

Clerks of federal or state courts must file Form 8300 if more than \$10,000 in cash is received as bail for an individual(s) charged with certain criminal offenses. For these purposes, a clerk includes the clerk's office or any other office, department, division, branch, or unit of the court that is authorized to receive bail. If a person receives bail on behalf of a clerk, the clerk is treated as receiving the bail. See *Item 33* under *Part III*, later.

If multiple payments are made in cash to satisfy bail and the initial payment does not exceed \$10,000, the initial payment and subsequent payments must be aggregated and the information return must be filed by the 15th day after receipt of the payment that causes the aggregate amount to exceed \$10,000 in cash. In such cases, the reporting requirement can be satisfied either by sending a single written statement with an aggregate amount listed or by furnishing a copy of each Form 8300 relating to that payer. Payments made to satisfy separate bail requirements are not required to be aggregated. See Treasury Regulations section 1.6050I-2.

Casinos must file Form 8300 for nongaming activities (restaurants, shops, etc.).

Voluntary use of Form 8300. Form 8300 may be filed voluntarily for any suspicious transaction (see *Definitions*, later) for use by FinCEN and the IRS, even if the total amount does not exceed \$10,000.

Exceptions. Cash is not required to be reported if it is received:

- By a financial institution required to file Form 104, Currency Transaction Report;
- By a casino required to file (or exempt from filing) Form 103, Currency Transaction Report by Casinos, if the cash is received as part of its gaming business;
- By an agent who receives the cash from a principal, if the agent uses all of the cash within 15 days in a second transaction that is reportable on Form 8300 or on Form 104, and discloses all the information necessary to complete Part II of Form 8300 or Form 104 to the recipient of the cash in the second transaction;
- In a transaction occurring entirely outside the United States. See Publication 1544, Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business), regarding transactions occurring in Puerto Rico and territories and possessions of the United States; or
- In a transaction that is not in the course of a person's trade or business.

When to file. File Form 8300 by the 15th day after the date the cash was received. If that date falls on a Saturday, Sunday, or legal holiday, file the form on the next business day.

Where to file. File the form with the Internal Revenue Service, Detroit Computing Center, P.O. Box 32621, Detroit, MI 48232.

Statement to be provided. You must give a written or electronic statement to each person named on a required Form 8300 on or before January 31 of the year following the calendar year in which the cash is received. The statement must show the name, telephone number, and address of the information contact for the business, the aggregate amount of reportable cash received, and that the information was furnished to the IRS. Keep a copy of the statement for your records.

Multiple payments. If you receive more than one cash payment for a single transaction or for related transactions, you must report the multiple payments any time you receive a total amount that exceeds \$10,000 within any 12-month period. Submit the report within 15 days of the date you receive the payment that

causes the total amount to exceed \$10,000. If more than one report is required within 15 days, you may file a combined report. File the combined report no later than the date the earliest report, if filed separately, would have to be filed.

Taxpayer identification number (TIN). You must furnish the correct TIN of the person or persons from whom you receive the cash and, if applicable, the person or persons on whose behalf the transaction is being conducted. You may be subject to penalties for an incorrect or missing TIN.

The TIN for an individual (including a sole proprietorship) is the individual's social security number (SSN). For certain resident aliens who are not eligible to get an SSN and nonresident aliens who are required to file tax returns, it is an IRS Individual Taxpayer Identification Number (ITIN). For other persons, including corporations, partnerships, and estates, it is the employer identification number (EIN).

If you have requested but are not able to get a TIN for one or more of the parties to a transaction within 15 days following the transaction, file the report and attach a statement explaining why the TIN is not included.

Exception: You are not required to provide the TIN of a person who is a nonresident alien individual or a foreign organization if that person or foreign organization:

- Does not have income effectively connected with the conduct of a U.S. trade or business;
- Does not have an office or place of business, or a fiscal or paying agent in the United States;
- Does not furnish a withholding certificate described in §1.1441-1(e)(2) or (3) or §1.1441-5(c)(2)(iv) or (3)(iii) to the extent required under §1.1441-1(e)(4)(vii); or
- Does not have to furnish a TIN on any return, statement, or other document as required by the income tax regulations under section 897 or 1445.

Penalties. You may be subject to penalties if you fail to file a correct and complete Form 8300 on time and you cannot show that the failure was due to reasonable cause. You may also be subject to penalties if you fail to furnish timely a correct and complete statement to each person named in a required report. A minimum penalty of \$25,000 may be imposed if the failure is due to an intentional or willful disregard of the cash reporting requirements.

Penalties may also be imposed for causing, or attempting to cause, a trade or business to fail to file a required

report; for causing, or attempting to cause, a trade or business to file a required report containing a material omission or misstatement of fact; or for structuring, or attempting to structure, transactions to avoid the reporting requirements. These violations may also be subject to criminal prosecution which, upon conviction, may result in imprisonment of up to 5 years or fines of up to \$250,000 for individuals and \$500,000 for corporations or both.

Definitions

Cash. The term "cash" means the following.

- U.S. and foreign coin and currency received in any transaction; or
- A cashier's check, money order, bank draft, or traveler's check having a face amount of \$10,000 or less that is received in a designated reporting transaction (defined below), or that is received in any transaction in which the recipient knows that the instrument is being used in an attempt to avoid the reporting of the transaction under either section 6050I or 31 U.S.C. 5331.

Note. Cash does not include a check drawn on the payer's own account, such as a personal check, regardless of the amount.

Designated reporting transaction. A retail sale (or the receipt of funds by a broker or other intermediary in connection with a retail sale) of a consumer durable, a collectible, or a travel or entertainment activity.

Retail sale. Any sale (whether or not the sale is for resale or for any other purpose) made in the course of a trade or business if that trade or business principally consists of making sales to ultimate consumers.

Consumer durable. An item of tangible personal property of a type that, under ordinary usage, can reasonably be expected to remain useful for at least 1 year, and that has a sales price of more than \$10,000.

Collectible. Any work of art, rug, antique, metal, gem, stamp, coin, etc.

Travel or entertainment activity. An item of travel or entertainment that pertains to a single trip or event if the combined sales price of the item and all other items relating to the same trip or event that are sold in the same transaction (or related transactions) exceeds \$10,000.

Exceptions. A cashier's check, money order, bank draft, or traveler's check is not considered received in a designated reporting transaction if it constitutes the proceeds of a bank loan or if it is received as a payment on certain promissory notes, installment sales contracts, or down payment plans. See Publication 1544 for more information.

Person. An individual, corporation, partnership, trust, estate, association, or company.

Recipient. The person receiving the cash. Each branch or other unit of a person's trade or business is considered a separate recipient unless the branch receiving the cash (or a central office linking the branches), knows or has reason to know the identity of payers making cash payments to other branches.

Transaction. Includes the purchase of property or services, the payment of debt, the exchange of cash for a negotiable instrument, and the receipt of cash to be held in escrow or trust. A single transaction may not be broken into multiple transactions to avoid reporting.

Suspicious transaction. A suspicious transaction is a transaction in which it appears that a person is attempting to cause Form 8300 not to be filed, or to file a false or incomplete form.

Specific Instructions

You must complete all parts. However, you may skip Part II if the individual named in Part I is conducting the transaction on his or her behalf only. For voluntary reporting of suspicious transactions, see *Item 1* next.

Item 1. If you are amending a prior report, check box 1a. Complete the appropriate items with the correct or amended information only. Complete all of Part IV. Staple a copy of the original report to the amended report.

To voluntarily report a suspicious transaction (see *Suspicious transaction* above), check box 1b. You may also telephone your local IRS Criminal Investigation Division or call the FinCEN Financial Institution Hotline at 1-866-556-3974.

Part I

Item 2. If two or more individuals conducted the transaction you are reporting, check the box and complete Part I for any one of the individuals. Provide the same information for the other individual(s) on the back of the form. If more than three individuals are involved, provide the same information on additional sheets of paper and attach them to this form.

Item 6. Enter the taxpayer identification number (TIN) of the individual named. See *Taxpayer identification number (TIN)*, earlier, for more information.

Item 8. Enter eight numerals for the date of birth of the individual named. For example, if the individual's birth date is July 6, 1960, enter 07 06 1960.

Item 13. Fully describe the nature of the occupation, profession, or business (for example, "plumber," "attorney," or "automobile dealer"). Do not use general or nondescriptive terms such as "businessman" or "self-employed."

Item 14. You must verify the name and address of the named individual(s). Verification must be made by examination of a document normally accepted as a means of identification when cashing checks (for example, a driver's license, passport, alien registration card, or other official document). In item 14a, enter the type of document examined. In item 14b, identify the issuer of the document. In item 14c, enter the document's number. For example, if the individual has a Utah driver's license, enter "driver's license" in item 14a, "Utah" in item 14b, and the number appearing on the license in item 14c.

Note. You must complete all three items (a, b, and c) in this line to make sure that Form 8300 will be processed correctly.

Part II

Item 15. If the transaction is being conducted on behalf of more than one person (including husband and wife or parent and child), check the box and complete Part II for any one of the persons. Provide the same information for the other person(s) on the back of the form. If more than three persons are involved, provide the same information on additional sheets of paper and attach them to this form.

Items 16 through 19. If the person on whose behalf the transaction is being conducted is an individual, complete items 16, 17, and 18. Enter his or her TIN in item 19. If the individual is a sole proprietor and has an employer identification number (EIN), you must enter both the SSN and EIN in item 19. If the person is an organization, put its name as shown on required tax filings in item 16 and its EIN in item 19.

Item 20. If a sole proprietor or organization named in items 16 through 18 is doing business under a name other than that entered in item 16 (for example, a "trade" or "doing business as (DBA)" name), enter it here.

Item 27. If the person is not required to furnish a TIN, complete this item. See *Taxpayer identification number (TIN)*, earlier. Enter a description of the type of official document issued to that person in item 27a (for example, a "passport"), the country that issued the document in item 27b, and the document's number in item 27c.

Note. You must complete all three items (a, b, and c) in this line to make sure that Form 8300 will be processed correctly.

Part III

Item 28. Enter the date you received the cash. If you received the cash in more than one payment, enter the date you received the payment that caused the combined amount to exceed \$10,000. See *Multiple payments*, earlier, for more information.

Item 30. Check this box if the amount shown in item 29 was received in more than one payment (for example, as installment payments or payments on related transactions).

Item 31. Enter the total price of the property, services, amount of cash exchanged, etc. (for example, the total cost of a vehicle purchased, cost of catering service, exchange of currency) if different from the amount shown in item 29.

Item 32. Enter the dollar amount of each form of cash received. Show foreign currency amounts in U.S. dollar equivalent at a fair market rate of exchange available to the public. The sum of the amounts must equal item 29. For cashier's check, money order, bank draft, or traveler's check, provide the name of the issuer and the serial number of each instrument. Names of all issuers and all serial numbers involved must be provided. If necessary, provide this information on additional sheets of paper and attach them to this form.

Item 33. Check the appropriate box(es) that describe the transaction. If the transaction is not specified in boxes a–i, check box j and briefly describe the transaction (for example, "car lease," "boat lease," "house lease," or "aircraft rental"). If the transaction relates to the receipt of bail by a court clerk, check box i, "Bail received by court clerks." This box is only for use by court clerks. If the transaction relates to cash received by a bail bondsman, check box d, "Business services provided."

Part IV

Item 36. If you are a sole proprietorship, you must enter your SSN. If your business also has an EIN, you must provide the EIN as well. All other business entities must enter an EIN.

Item 41. Fully describe the nature of your business, for example, "attorney" or "jewelry dealer." Do not use general or nondescriptive terms such as "business" or "store."

Item 42. This form must be signed by an individual who has been authorized to do so for the business that received the cash.

Comments

Use this section to comment on or clarify anything you may have entered on any line in Parts I, II, III, and IV. For example, if you checked box b (Suspicious transaction) in line 1 above Part I, you may want to explain why you think that the cash transaction you are reporting on Form 8300 may be suspicious.

Privacy Act and Paperwork Reduction Act Notice.

Except as otherwise noted, the information solicited on this form is required by the IRS and FinCEN in order to carry out the laws and regulations of the United States Department of the Treasury. Trades or businesses, except for clerks of criminal courts, are required to provide the information to the IRS and FinCEN under both section 6050I and 31 U.S.C. 5331. Clerks of criminal courts are required to provide the information to the IRS under section 6050I. Section 6109 and 31 U.S.C. 5331 require that you provide your social security number in order to adequately identify you and process your return and other papers. The principal purpose for collecting the information on this form is to maintain reports or records which have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings, or in the conduct of intelligence or counterintelligence activities, by directing the federal government's attention to unusual or questionable transactions.

You are not required to provide information as to whether the reported transaction is deemed suspicious. Failure to provide all other requested information, or providing fraudulent information, may result in criminal prosecution and other penalties under 26 U.S.C. and 31 U.S.C.

Generally, tax returns and return information are confidential, as stated in section 6103. However, section 6103 allows or requires the IRS to disclose or give the information requested on this form to others as described in the Internal Revenue Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions, to carry out their tax laws. We may disclose this information to other persons as necessary to obtain information which we cannot get in any other way. We may disclose this information to federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also provide the records to appropriate state, local, and foreign criminal law enforcement and regulatory personnel in the performance of their official duties. We may also disclose this information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws and to combat terrorism. In addition, FinCEN may provide the information to those officials if they are conducting intelligence or counter-intelligence activities to protect against international terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any law under 26 U.S.C. or 31 U.S.C.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 21 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, you can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 8300 to this address. Instead, see *Where to file*, earlier.

Form BIS-621P OMB No.0694-0012 (REV 1-04) U.S. DEPARTMENT OF COMMERCE BUREAU OF INDUSTRY AND SECURITY REPORT OF REQUEST FOR RESTRICTIVE TRADE PRACTICE OR BOYCOTT SINGLE TRANSACTION (For reporting requests described in Part 769 of the Export Administration Regulations) NOTICE OF RIGHT TO PROTECT CERTAIN INFORMATION FROM DISCLOSURE The Export Administration Act permits you to protect from public disclosure information regarding the quantity, description, and value of commodities or technical data supplied in item 11 of this report and in any accompanying documents. <i>If you do not claim this protection, all of the information in your report and accompanying documents will be made available for public inspection and copying.</i> You can obtain this protection by certifying, in item 10 of the report, that disclosure of the information referred to above would place a United States company or individual involved in the report at a competitive disadvantage. If you make such a certification in item 10, you may remove information regarding the quantity, description, and value of the commodities or technical data supplied by you from item 11 of the inspection copy of the report form and from the public inspection copies of the accompanying documents. The withholding of this information will be honored by the Department unless the Secretary determines that disclosure of the information would not place a United States company or individual at a competitive disadvantage or that it would be contrary to the national interest to withhold the information.	THIS SPACE FOR BIS USE <div style="text-align: center; font-size: 1.5em; font-weight: bold;">A</div> BATCH _____ MONTH/YEAR _____ RSN _____ SUBSET _____ RTP _____ CLASS _____ FILING _____ TAG _____ This report required by law (50 U.S.C. App. § 2407 (b) (2) P.L. 96-72; E.O. 12214; 15 C.F.R. Part (769). Failure to report can result both in criminal penalties, including fines or imprisonment, and administrative sanctions.				
Instructions: 1. Complete all items that apply. 2. Assemble original report form and accompanying documents as a unit, and submit intact and unaltered. 3. Assemble and submit the duplicate copy of the report form (marked Duplicate (Public Inspection Copy)) and additional copies of accompanying documents (marked with the legend "Public Inspection Copy.") 4. <i>If you certify, in item 10, that the disclosure of the information specified there would cause competitive disadvantage, edit the "Public Inspection Copy" of the report form relating to item 11.</i> Public reporting for this collection of information is estimated to average one hour per request, including the 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 or any other aspect of this collection of information, including suggestions for reducing the burden, to the Director of Administration, Bureau of Industry and Security, room 3889, U.S. Department of Commerce, Washington, DC 20230, and to the Office of Management and Budget, Paperwork Reduction Project (0694-0012), Washington, DC 20503.					
1a. Identify firm submitting this report: Name: _____ Address: _____ City: _____ State: _____ ZIP: _____ Country (if other than USA): _____ Telephone: _____ Firm Identification No. (if known): _____	1b. Type an 'x' in any applicable box: <input type="checkbox"/> Exporter <input type="checkbox"/> Bank <input type="checkbox"/> Forwarder <input type="checkbox"/> Carrier <input type="checkbox"/> Insurer <input type="checkbox"/> Other <input type="checkbox"/> Revision of a previous report (attach two copies of the previously submitted report) <input type="checkbox"/> Resubmission of a deficient report returned by BIS (attach form letter that was returned with deficient report) <input type="checkbox"/> Report on behalf of the person identified in item 2. <input type="checkbox"/> Dual report on behalf of self and the person in item 2				
2. If you are authorized to report and are reporting on behalf of another U.S. person, identify that person (e.g., domestic subsidiary, controlled Foreign subsidiary, exporter, beneficiary): Name: _____ Address: _____ City: _____ State: _____ ZIP: _____ Country (If other than USA): _____ Type of firm: (see list in item 1a) _____ Firm Identification No. (if known): _____	3. Identify exporting firm, unless same as item 1a or 2: Name: _____ Address: _____ City: _____ State: _____ ZIP: _____ Country (If other than USA): _____ Firm Identification No. (if known): _____				
4. (a) Name of boycotting country from which request originated: _____ (b) Name of country directing inclusion of request, if different from (a) above: _____	5. Name of country or countries against which request is directed: _____				
6. Reporting firm's reference number (e.g., letter of credit, customer order, invoice): _____	7. Date firm received request: (mm/dd/yyyy) _____				
8. Specify type(s) of document conveying this request by typing an 'x' in the appropriate box: <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Request to carrier for blacklist certificate (submit two copies of blacklist certificate or transcript of request) <input type="checkbox"/> Unwritten, not otherwise provided for (make transcript of request and submit copies) <input type="checkbox"/> Letter of credit </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Requisition/purchase order/accepted contract/shipping instruction <input type="checkbox"/> Bid invitation/tender/proposal/trade opportunity <input type="checkbox"/> Questionnaire (not related to a particular dollar value transaction) <input type="checkbox"/> Other written (specify) _____ </td> </tr> </table> Submit two copies of each document or relevant page in which the request appears		<input type="checkbox"/> Request to carrier for blacklist certificate (submit two copies of blacklist certificate or transcript of request) <input type="checkbox"/> Unwritten, not otherwise provided for (make transcript of request and submit copies) <input type="checkbox"/> Letter of credit	<input type="checkbox"/> Requisition/purchase order/accepted contract/shipping instruction <input type="checkbox"/> Bid invitation/tender/proposal/trade opportunity <input type="checkbox"/> Questionnaire (not related to a particular dollar value transaction) <input type="checkbox"/> Other written (specify) _____		
<input type="checkbox"/> Request to carrier for blacklist certificate (submit two copies of blacklist certificate or transcript of request) <input type="checkbox"/> Unwritten, not otherwise provided for (make transcript of request and submit copies) <input type="checkbox"/> Letter of credit	<input type="checkbox"/> Requisition/purchase order/accepted contract/shipping instruction <input type="checkbox"/> Bid invitation/tender/proposal/trade opportunity <input type="checkbox"/> Questionnaire (not related to a particular dollar value transaction) <input type="checkbox"/> Other written (specify) _____				
9. Decision on request: (select one by typing an 'x' in the appropriate box) <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Have not taken and will not take the action requested. <input type="checkbox"/> Have taken or will take the action requested. </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Have taken or will take the action requested but in a modified form (attach detailed explanation) <input type="checkbox"/> Unable to report ultimate decision on the request at this time and will inform the Bureau of Industry and Security of the decision within ten days after decision is made. </td> </tr> </table>		<input type="checkbox"/> Have not taken and will not take the action requested. <input type="checkbox"/> Have taken or will take the action requested.	<input type="checkbox"/> Have taken or will take the action requested but in a modified form (attach detailed explanation) <input type="checkbox"/> Unable to report ultimate decision on the request at this time and will inform the Bureau of Industry and Security of the decision within ten days after decision is made.		
<input type="checkbox"/> Have not taken and will not take the action requested. <input type="checkbox"/> Have taken or will take the action requested.	<input type="checkbox"/> Have taken or will take the action requested but in a modified form (attach detailed explanation) <input type="checkbox"/> Unable to report ultimate decision on the request at this time and will inform the Bureau of Industry and Security of the decision within ten days after decision is made.				
Additional information: The firm submitting this report may, if it so desires, state on a separate sheet any additional information relating to the request reported or the response to that request. This statement will constitute a part of the report and will be made available for public inspection and copying, subject to the right to protect certain confidential information from disclosure described in item 10.					
10. Protection of Certain Information from disclosure: (Type an 'x' in the appropriate boxes and sign below) <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> I (We) certify that disclosure to the public of the information regarding quantity, description, and value of the commodities or technical data contained in: <input type="checkbox"/> Item 11 below (If you check this box, be sure to remove the bottom of the Duplicate (Public Inspection Copy) of the report form relating to item 11.) <input type="checkbox"/> Attached documents (If you check this box, be sure to edit the "Public Inspection Copy" of the documents submitted to exclude the specified information.) would place a United States person involved at a competitive disadvantage, and I (We) request that it be kept confidential. </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> I (We) authorize public release of all information contained in the report and in any attached documents. I (We) certify that all statements and information contained in this report are true and correct to the best of my (our) knowledge and belief. </td> </tr> </table> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> Sign here in ink _____ Type name _____ Date _____ </div>		<input type="checkbox"/> I (We) certify that disclosure to the public of the information regarding quantity, description, and value of the commodities or technical data contained in: <input type="checkbox"/> Item 11 below (If you check this box, be sure to remove the bottom of the Duplicate (Public Inspection Copy) of the report form relating to item 11.) <input type="checkbox"/> Attached documents (If you check this box, be sure to edit the "Public Inspection Copy" of the documents submitted to exclude the specified information.) would place a United States person involved at a competitive disadvantage, and I (We) request that it be kept confidential.	<input type="checkbox"/> I (We) authorize public release of all information contained in the report and in any attached documents. I (We) certify that all statements and information contained in this report are true and correct to the best of my (our) knowledge and belief.		
<input type="checkbox"/> I (We) certify that disclosure to the public of the information regarding quantity, description, and value of the commodities or technical data contained in: <input type="checkbox"/> Item 11 below (If you check this box, be sure to remove the bottom of the Duplicate (Public Inspection Copy) of the report form relating to item 11.) <input type="checkbox"/> Attached documents (If you check this box, be sure to edit the "Public Inspection Copy" of the documents submitted to exclude the specified information.) would place a United States person involved at a competitive disadvantage, and I (We) request that it be kept confidential.	<input type="checkbox"/> I (We) authorize public release of all information contained in the report and in any attached documents. I (We) certify that all statements and information contained in this report are true and correct to the best of my (our) knowledge and belief.				
11. Describe the commodities or technical data involved, and specify quantity and value: <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border-bottom: 1px solid black;">Description</td> <td style="width: 50%; border-bottom: 1px solid black;">Quantity: _____</td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;">Value to nearest whole dollar \$ _____</td> </tr> </table>		Description	Quantity: _____		Value to nearest whole dollar \$ _____
Description	Quantity: _____				
	Value to nearest whole dollar \$ _____				

Submit the original and 1 copy to Office of Antiboycott Compliance, BIS, Room 6099C, U.S. Department of Commerce, Washington, D.C. 20230; Retain a copy for your records.

FORM **BE-125**
(1-2010)U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS**QUARTERLY SURVEY OF TRANSACTIONS IN SELECTED SERVICES
AND INTANGIBLE ASSETS WITH FOREIGN PERSONS**
(This report is mandatory and confidential.)Name and address of U.S. Reporter –
Enter or correct as necessary

10001	<input type="checkbox"/>	
10002	<input type="checkbox"/>	
10003	<input type="checkbox"/>	
10004	<input type="checkbox"/>	

Complete and file this form or file electronically at <http://www.bea.gov/efile>.
Assistance is available at (202) 606-5588, M-F 8:30 A.M. – 5:00 P.M., eastern time.

How to file:

- Step 1. Verify or correct name and address of the U.S. Reporter named in the mailing label and complete Part 1.
- Step 2. Complete Part 2 and Schedules A, B, and C based on the instructions given in Part 2.
- Step 3. File the completed form within 45 days after the close of each fiscal quarter (or within 90 days after the close of the final quarter of your fiscal year).

By mailing form to: U.S. Department of Commerce
Bureau of Economic Analysis
BE-50(SSB)
Washington, DC 20230

delivering to: U.S. Department of Commerce
Bureau of Economic Analysis
BE-50(SSB)
Shipping and Receiving Section M-100
1441 L Street, NW
Washington, DC 20005

faxing to: (202) 606-5318

or file electronically at: <http://www.bea.gov/efile>**PART 1 Section A****1. Person to consult concerning questions about this report**

10005	<input type="checkbox"/>	Name
10006	<input type="checkbox"/>	Title
10007	<input type="checkbox"/>	Telephone number ()
10008	<input type="checkbox"/>	FAX number ()
10009	<input type="checkbox"/>	E-mail address

3. 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 IV.F of the General Instructions, estimates may have been prepared where the data are not available from customary accounting records or precise data could not be obtained without undue burden.

2. 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? (Note: 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.)

10010 ¹ ☐ Yes
2 ☐ No

Authorized official's signature

Print or type name and title

Date

Section B — DETERMINATION OF REPORTING STATUS**1. What period does this quarterly report cover?**

Beginning date 11001

Month	Day	Year
1		

Ending date 11002

Month	Day	Year
1		2010

2. Check the box that best describes the operating status of your company during the reporting period identified in question 1.

- 11003 1 ☐ In existence the entire reporting period – *Continue filling out this form.*
- 2 ☐ In existence during only part of the reporting period – *Continue filling out this form for the portion of the reporting period in which your company was in existence and, in the comments section below, explain why you did not exist for a part of the period.*
- 3 ☐ Not in existence during the reporting period – *Please return form according to instructions on page 1.*

3. Was your company owned to the extent of more than 50 percent by another U.S. person or entity at any point during the reporting period identified in question 1?

- 11004 1 ☐ No – *Continue filling out this form.*
- 2 ☐ Yes – *Check A or B:*
- A ☐ Owned by another U.S. person for part of the reporting period – *Enter the name and address of the controlling U.S. person and entity below and continue filling out this form, but only report transactions for the period during which you were NOT owned by another U.S. person.*
- B ☐ Owned by another U.S. person for the entire reporting period – *Enter the name and address of the controlling U.S. person or entity below, and return form according to instructions on page 1.*

11005	1 Name		
11006	1 Address — Number and street		
11007	1 City	2 State	3 ZIP Code

Comments

Section B — DETERMINATION OF REPORTING STATUS

If sales to foreign persons of an individual type of intangible asset or service exceeded \$6 million last fiscal year or are expected to exceed \$6 million this fiscal year, then for that type of transaction, you **must** (a) mark (X) "Yes" on the appropriate row(s) of column 1 of Table 1; **and** (b) report transactions for the most recent quarter by individual foreign country on Schedule A and/or C, as appropriate.

If sales of an individual type of intangible asset or service were \$6 million or less last fiscal year and are expected to be \$6 million or less this fiscal year, then for that type of transaction, you **must** mark (X) "No." You are encouraged to voluntarily report more detailed information on Schedule A and/or C, as appropriate, because these data will make the aggregate totals more complete and accurate.

For Table 1, mark (X) "Yes" or "No" next to each type of transaction, to indicate whether your company's total transactions with foreign persons exceeded \$6 million for the last fiscal year or are expected to exceed \$6 million for this fiscal year.

NOTE: Reporting status is based on annual transactions (actual and/or expected), but amounts reported on the schedules are for the most recent quarter.

SALES TO (RECEIPTS FROM) AFFILIATED AND UNAFFILIATED FOREIGN PERSONS

TABLE 1		Had total transactions exceeding \$6 million during the last fiscal year or expected to exceed \$6 million this fiscal year?		If "Yes", report country detail for quarterly transactions on:
Transaction code	Types of transactions	Mark (X)		
		Yes	No	
	Receipts for intangible assets			
1.	Rights related to industrial processes and products			Schedule A
2.	Rights related to books, compact discs, audio tapes, etc.			Schedule A
3.	Rights related to trademarks, etc.			Schedule A
4.	Rights related to performances and events pre-recorded on motion picture film and TV tape			Schedule A
5.	Rights related to broadcast and recording of live performances and events			Schedule A
6.	Rights related to general use computer software			Schedule A
7.	Business format franchising fees			Schedule A
8.	Other intangible assets			Schedule A
	Receipts for selected services			
9.	Accounting, auditing, and bookkeeping services			Schedule A
10.	Advertising services			Schedule A
11.	Auxiliary insurance services			Schedule A
12.	Computer and data processing services			Schedule A
13.	Construction services			Schedule C
14.	Data base and other information services			Schedule A
15.	Educational and training services			Schedule A
16.	Engineering, architectural, and surveying services			Schedule C
17.	Financial services			
18.	Industrial engineering services			Schedule A
19.	Industrial-type maintenance, installation, alteration, and training services			Schedule A
20.	Legal services			Schedule A
21.	Management, consulting, and public relations services (including expenses allocated by a U.S. parent to its foreign affiliates)			Schedule A
22.	Merchanting services			Schedule A
23.	Mining services			Schedule C
24.	Operational leasing services			Schedule A
25.	Trade-related services, other than merchanting services			Schedule A
26.	Performing arts, sports, and other live performances, presentations, and events			Schedule A
27.	Premiums paid on primary insurance			
28.	Losses recovered on primary insurance			
29.	Research, development, and testing services			Schedule A
30.	Telecommunications services			Schedule A
31.	Other selected services *			Schedule A

*Sales of other selected services **include** all services transactions and miscellaneous disbursements that are not separately listed above and are not specifically excluded (see page 18 of the General Instructions). Sales of other selected services **exclude** sales of financial services (which are covered on a separate BEA survey); income on financial instruments (including interest, dividends, capital gains, etc.); taxes, penalties and fines, gifts or grants; transportation of freight or passengers; and travel-related services provided to individual travelers (including hotel accommodation and restaurant meals). See instructions for a definition of services and a fuller discussion of the coverage of this survey.

Section B — DETERMINATION OF REPORTING STATUS — Continued

If purchases from foreign persons of an individual type of intangible asset or service exceeded \$4 million last fiscal year or are expected to exceed \$4 million this fiscal year, then for that type of transaction, you **must** (a) mark (X) "Yes" on the appropriate row(s) of column 1 of Table 2; **and** (b) report transactions for the most recent quarter by individual foreign country on Schedule B.

If purchases of an individual type of intangible asset or service were \$4 million or less last fiscal year and are expected to be \$4 million or less this fiscal year, then for that type of transaction, you **must** mark (X) "No." You are encouraged to voluntarily report more detailed information on Schedule B, because these data will make the aggregate totals more complete and accurate.

For Table 2, mark (X) "Yes" or "No" next to each type of transaction, to indicate whether your company's total transactions with foreign persons exceeded \$4 million for the last fiscal year or are expected to exceed \$4 million for this fiscal year.

NOTE: Reporting status is based on annual transactions (actual and/or expected), but amounts reported on the schedules are for the most recent quarter.

PURCHASES FROM (PAYMENTS TO) FOREIGN PERSONS

TABLE 2		Had total transactions exceeding \$4 million during the last fiscal year or expected to exceed \$4 million this fiscal year?		If "Yes" report country detail for quarterly transactions on:
Transaction code	Types of transactions	Mark (X)		
		Yes	No	
	Payments for intangible assets			
1.	Rights related to industrial processes and products			Schedule B
2.	Rights related to books, compact discs, audio tapes, etc.			Schedule B
3.	Rights related to trademarks, etc.			Schedule B
4.	Rights related to performances and events pre-recorded on motion picture film and TV tape			Schedule B
5.	Rights related to broadcast and recording of live performances and events			Schedule B
6.	Rights related to general use computer software			Schedule B
7.	Business format franchising fees			Schedule B
8.	Other intangible assets			Schedule B
	Payments for selected services			
9.	Accounting, auditing, and bookkeeping services			Schedule B
10.	Advertising services			Schedule B
11.	Auxiliary insurance services			Schedule B
12.	Computer and data processing services			Schedule B
13.	Construction services			Schedule B
14.	Data base and other information services			Schedule B
15.	Educational and training services			Schedule B
16.	Engineering, architectural, and surveying services			Schedule B
17.	Financial services			Schedule B
18.	Industrial engineering services			Schedule B
19.	Industrial-type maintenance, installation, alteration, and training services			Schedule B
20.	Legal services			Schedule B
21.	Management, consulting, and public relations services (including expenses allocated by a foreign parent to its U.S. affiliates)			Schedule B
22.	Merchanting services			
23.	Mining services			Schedule B
24.	Operational leasing services			Schedule B
25.	Trade-related services, other than merchanting services			Schedule B
26.	Performing arts, sports, and other live performances, presentations, and events			Schedule B
27.	Premiums paid on primary insurance			Schedule B
28.	Losses recovered on primary insurance			Schedule B
29.	Research, development, and testing services			Schedule B
30.	Telecommunications services			Schedule B
31.	Other selected services *			Schedule B

*Purchases of other selected services **include** all services transactions and miscellaneous disbursements that are not separately listed above and are not specifically excluded (*see page 18 of the General Instructions*). Purchases of other selected services **exclude** purchases of financial services by financial services firms (which are covered on a separate BEA survey); income on financial instruments (including interest, dividends, capital gains, etc.); taxes, penalties and fines, gifts or grants; transportation of freight or passengers; and travel-related services provided to individual travelers (including hotel accommodation and restaurant meals). See instructions for a definition of services and a fuller discussion of the coverage of this survey.

PART 2**Section B — DETERMINATION OF REPORTING STATUS — Continued**

1. Enter the 4-digit code that best describes the major activity of the U.S. reporter from the Summary of Industry Classifications found on pages 19 and 20 of the General Instructions.

11008

1				
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2. What is the primary Employer Identification (EI) Number used by the U.S. reporter to file U.S. income or payroll taxes?

11009

1																			
---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

3. Did you have any transactions of the types listed in Table 1, page 3, and Table 2, page 4 (consider all transactions, regardless of size)?

- 11010 1 ☐ Yes – Continue with completion of form.
2 ☐ No – Do not continue with completion of form; please return form according to instructions on page 1.

4. Will you be reporting ALL of your transactions on Schedules A, B, and C either on a mandatory or voluntary basis?

- 11011 1 ☐ Yes – Skip question 5 and continue to schedules.
2 ☐ No, the U.S. Reporter will not be voluntarily reporting some transactions below the reporting threshold – Continue to question 5.

5. If you had transactions below the reporting threshold, and you choose not to report these transactions voluntarily, provide an estimate of the total amount of sales and/or purchases that you elected not to report voluntarily.

Report in thousands of U.S. dollars	
1 Sales	2 Purchases
11012 \$	\$

Comments

Schedule A — SALES OF SELECTED SERVICES AND INTANGIBLE ASSETS TO FOREIGN PERSONS

- If sales to (receipts from) foreign persons of a particular type of intangible asset or service covered by Schedule A exceeded \$6 million in the past fiscal year or are expected to exceed \$6 million in the current fiscal year, then you are **required** to report transactions by country for the most recent quarter for that type of transaction on Schedule A. The All Countries total should be reported on line 33 with the country detail reported on lines 1 through 32. If you need additional pages to report the country detail, please make additional copies of this schedule.
- If sales to (receipts from) foreign persons of a particular type of intangible asset or service were \$6 million or less in the past fiscal year and are expected to be \$6 million or less in the current fiscal year, then you are **requested** to report transactions by country for the most recent quarter for that type of transaction on Schedule A. The All Countries total may be reported on line 33 with the country detail reported on lines 1 through 32, or you may report only the All Countries total on line 34.

Enter the transaction code associated with the type of transaction, instead of the complete title of the transaction, in the column heading on Schedule A. See V. of the General Instructions for complete descriptions of the transactions covered. If you are reporting transactions for more than two types of intangible assets or services, please make additional copies of this schedule or use the overflow sheet provided in the BE-125 package.

Transactions for a type of intangible asset or service are reportable based on your relationship with the purchaser. For example, if you provided advertising services to a foreign affiliate and to an unaffiliated foreign person, then you would enter "10" for advertising services under the heading "Transaction code" and enter the appropriate dollar amounts in the columns under "Foreign affiliates" and "Unaffiliated foreign persons."

If you report data under transaction code 8, other intangible assets, or transaction code 31, other selected services, then specify the major type of intangible asset or service on line 35.

Note that sales of transaction code 13, construction services; transaction code 16, engineering, architectural and surveying services; and transaction code 23, mining services should be reported on Schedule C.

Transaction code	Types of transactions
	Receipts for intangible assets
1.	Rights related to industrial processes and products
2.	Rights related to books, compact discs, audio tapes, etc.
3.	Rights related to trademarks, etc.
4.	Rights related to performances and events pre-recorded on motion picture film and TV tape
5.	Rights related to broadcast and recording of live performances and events
6.	Rights related to general use computer software
7.	Business format franchising fees
8.	Other intangible assets
	Receipts for selected services
9.	Accounting, auditing, and bookkeeping services
10.	Advertising services
11.	Auxiliary insurance services
12.	Computer and data processing services
14.	Data base and other information services
15.	Educational and training services
18.	Industrial engineering services
19.	Industrial-type maintenance, installation, alteration, and training services
20.	Legal services
21.	Management, consulting, and public relations services (including expenses allocated by a U.S. parent to its foreign affiliates)
22.	Merchanting services
24.	Operational leasing services
25.	Trade-related services, other than merchanting services
26.	Performing arts, sports, and other live performances, presentations, and events
29.	Research, development, and testing services
30.	Telecommunications services
31.	Other selected services

SCHEDULE A — U.S. REPORTER'S SALES OF SELECTED SERVICES AND INTANGIBLE ASSETS TO FOREIGN PERSONS

REPORT IN THOUSANDS OF U.S. DOLLARS								
SALES TO	BEA USE ONLY		Transaction code			Transaction code		
			Foreign affiliates	Foreign parent(s) and foreign affiliates of foreign parent(s)	Unaffiliated foreign persons	Foreign affiliates	Foreign parent(s) and foreign affiliates of foreign parent(s)	Unaffiliated foreign persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BEA USE ONLY A1000	1	2	3	4	5	6	7	8
Mandatory data —								
1. Australia 002	1 601	2	3	4	5	6	7	8
2. Belgium 003	1 302	2	3	4	5	6	7	8
3. Brazil 004	1 202	2	3	4	5	6	7	8
4. Canada 005	1 100	2	3	4	5	6	7	8
5. China 006	1 650	2	3	4	5	6	7	8
6. France 007	1 307	2	3	4	5	6	7	8
7. Germany 008	1 308	2	3	4	5	6	7	8
8. Hong Kong 009	1 611	2	3	4	5	6	7	8
9. India 010	1 612	2	3	4	5	6	7	8
10. Israel 011	1 504	2	3	4	5	6	7	8
11. Italy 012	1 314	2	3	4	5	6	7	8
12. Japan 013	1 614	2	3	4	5	6	7	8
13. Luxembourg 014	1 316	2	3	4	5	6	7	8
14. Mexico 015	1 213	2	3	4	5	6	7	8
15. Netherlands 016	1 319	2	3	4	5	6	7	8
16. Philippines 017	1 623	2	3	4	5	6	7	8
17. Saudi Arabia 018	1 511	2	3	4	5	6	7	8
18. South Korea 019	1 626	2	3	4	5	6	7	8
19. Spain 020	1 323	2	3	4	5	6	7	8
20. Sweden 021	1 324	2	3	4	5	6	7	8
21. Switzerland 022	1 325	2	3	4	5	6	7	8
22. Taiwan 023	1 628	2	3	4	5	6	7	8
23. United Kingdom 024	1 327	2	3	4	5	6	7	8
24. Venezuela 025	1 219	2	3	4	5	6	7	8
Other — Specify country								
25. 026	1	2	3	4	5	6	7	8
26. 027	1	2	3	4	5	6	7	8
27. 028	1	2	3	4	5	6	7	8
28. 029	1	2	3	4	5	6	7	8
29. 030	1	2	3	4	5	6	7	8
30. 031	1	2	3	4	5	6	7	8
31. 032	1	2	3	4	5	6	7	8
32. 033	1	2	3	4	5	6	7	8
33. All countries, total 001	1	2	3	4	5	6	7	8
34. Voluntary data — Complete if total sales for type of transaction are \$6 million or less annually. (See I.A.2. of Instructions.) 034	1 709	2	3	4	5	6	7	8
35. If you reported data under transaction code 8, other intangible assets, or transaction code 31, other selected services, specify the major type of intangible asset or service: 035								
BEA USE ONLY 038	1	2	3	4	5	6	7	8

Schedule B — PURCHASES OF SELECTED SERVICES AND INTANGIBLE ASSETS FROM FOREIGN PERSONS

- If purchases from (payments to) foreign persons of a particular type of intangible asset or service exceeded \$4 million in the past fiscal year or are expected to exceed \$4 million in the current fiscal year, then you are **required** to report transactions by country for the most recent quarter for that type of transaction on Schedule B. The All Countries total should be reported on line 33 with the country detail reported on lines 1 through 32. If you need additional pages to report the country detail, please make additional copies of this schedule.
- If purchases from (payments to) foreign persons of a particular type of intangible asset or service were \$4 million or less in the past fiscal year and are expected to be \$4 million or less in the current fiscal year, then you are **requested** to report transactions by country for the most recent quarter for that type of transaction on Schedule B. The All Countries total may be reported on line 33 with the country detail reported on lines 1 through 32, or you may report only the All Countries total on line 34.

Enter the transaction code associated with the type of transaction, instead of the complete title of the transaction, in the column heading on Schedule B. See V. of the General Instructions for complete descriptions of the transactions covered. If you are reporting transactions for more than two types of intangible assets or services, please make additional copies of this schedule or use the overflow sheet provided in the BE-125 package.

Transactions for a type of intangible asset or service are reportable based on your relationship with the seller. For example, if you purchased advertising services from a foreign affiliate and from an unaffiliated foreign person, then you would enter "10" for advertising services under the heading "Transaction code" and enter the appropriate dollar amounts in the columns under "Foreign affiliates" and "Unaffiliated foreign persons."

If you report data under transaction code 8, other intangible assets, or transaction code 31, other selected services, then specify the major type of intangible asset or service on line 35.

Transaction code	Types of transactions
	Payments for intangible assets
1.	Rights related to industrial processes and products
2.	Rights related to books, compact discs, audio tapes, etc.
3.	Rights related to trademarks, etc.
4.	Rights related to performances and events pre-recorded on motion picture film and TV tape
5.	Rights related to broadcast and recording of live performances and events
6.	Rights related to general use computer software
7.	Business format franchising fees
8.	Other intangible assets
	Payments for selected services
9.	Accounting, auditing, and bookkeeping services
10.	Advertising services
11.	Auxiliary insurance services
12.	Computer and data processing services
13.	Construction services
14.	Data base and other information services
15.	Educational and training services
16.	Engineering, architectural, and surveying services
17.	Financial services
18.	Industrial engineering services
19.	Industrial-type maintenance, installation, alteration, and training services
20.	Legal services
21.	Management, consulting, and public relations services (including expenses allocated by a foreign parent to its U.S. affiliates)
23.	Mining services
24.	Operational leasing services
25.	Trade-related services, other than merchandising services
26.	Performing arts, sports, and other live performances, presentations, and events
27.	Premiums paid on primary insurance
28.	Losses recovered on primary insurance
29.	Research, development, and testing services
30.	Telecommunications services
31.	Other selected services

**SCHEDULE B — U.S. REPORTER'S PURCHASES OF SELECTED SERVICES
AND INTANGIBLE ASSETS FROM FOREIGN PERSONS**

PURCHASES FROM		BEA USE ONLY		REPORT IN THOUSANDS OF U.S. DOLLARS					
				Transaction code			Transaction code		
				Foreign affiliates (3)	Foreign parent(s) and foreign affiliates of foreign parent(s) (4)	Unaffiliated foreign persons (5)	Foreign affiliates (6)	Foreign parent(s) and foreign affiliates of foreign parent(s) (7)	Unaffiliated foreign persons (8)
BEA USE ONLY	B1000	1	2	3	4	5	6	7	8
Mandatory data —									
1. Australia	002	1 601	2	3	4	5	6	7	8
2. Belgium	003	1 302	2	3	4	5	6	7	8
3. Brazil	004	1 202	2	3	4	5	6	7	8
4. Canada	005	1 100	2	3	4	5	6	7	8
5. China	006	1 650	2	3	4	5	6	7	8
6. France	007	1 307	2	3	4	5	6	7	8
7. Germany	008	1 308	2	3	4	5	6	7	8
8. Hong Kong	009	1 611	2	3	4	5	6	7	8
9. India	010	1 612	2	3	4	5	6	7	8
10. Israel	011	1 504	2	3	4	5	6	7	8
11. Italy	012	1 314	2	3	4	5	6	7	8
12. Japan	013	1 614	2	3	4	5	6	7	8
13. Luxembourg	014	1 316	2	3	4	5	6	7	8
14. Mexico	015	1 213	2	3	4	5	6	7	8
15. Netherlands	016	1 319	2	3	4	5	6	7	8
16. Philippines	017	1 623	2	3	4	5	6	7	8
17. Saudi Arabia	018	1 511	2	3	4	5	6	7	8
18. South Korea	019	1 626	2	3	4	5	6	7	8
19. Spain	020	1 323	2	3	4	5	6	7	8
20. Sweden	021	1 324	2	3	4	5	6	7	8
21. Switzerland	022	1 325	2	3	4	5	6	7	8
22. Taiwan	023	1 628	2	3	4	5	6	7	8
23. United Kingdom	024	1 327	2	3	4	5	6	7	8
24. Venezuela	025	1 219	2	3	4	5	6	7	8
Other — Specify country									
25.	026	1	2	3	4	5	6	7	8
26.	027	1	2	3	4	5	6	7	8
27.	028	1	2	3	4	5	6	7	8
28.	029	1	2	3	4	5	6	7	8
29.	030	1	2	3	4	5	6	7	8
30.	031	1	2	3	4	5	6	7	8
31.	032	1	2	3	4	5	6	7	8
32.	033	1	2	3	4	5	6	7	8
33. All countries, total	001	1	2	3	4	5	6	7	8
34. Voluntary data — Complete if total purchases for type of transaction are \$4 million or less annually. (See I.A.2. of Instructions.)	034	1 709	2	3	4	5	6	7	8
35. If you reported data under transaction code 8, other intangible assets, or transaction code 31, other selected services, specify the major type of intangible asset or service:									
035									
BEA USE ONLY	038	1	2	3	4	5	6	7	8

Schedule C — SALES OF CONSTRUCTION SERVICES; ENGINEERING, ARCHITECTURAL, AND SURVEYING SERVICES; AND MINING SERVICES TO FOREIGN PERSONS

- If sales to foreign persons (gross operating revenues) of a particular type of service covered by Schedule C exceeded \$6 million in the past fiscal year or are expected to exceed \$6 million in the current fiscal year, then you are **required** to report transactions by country for the most recent quarter for that type of transaction on Schedule C. The All Countries total should be reported on line 33 with the country detail reported on lines 1 through 32. If you need additional pages to report the country detail, please make additional copies of this schedule.
- If sales to foreign persons (gross operating revenues) of a particular type of service were \$6 million or less in the past fiscal year and are expected to be \$6 million or less in the current fiscal year, then you are **requested** to report transactions by country for the most recent quarter for that type of transaction on Schedule C. The All Countries total may be reported on line 33 with the country detail reported on lines 1 through 32, or you may report the All Countries total only on line 34.

Enter the transaction code associated with the type of transaction, instead of the complete title of the transaction, in the column heading on Schedule C. See V. of the General Instructions for complete descriptions of the transactions covered. If you are reporting transactions for more than one type of service, please make additional copies of this schedule or use the overflow sheet provided in the BE-125 package.

Transactions for a given type of service are reportable based on your relationship with the purchaser. For example, if you provided construction services to a foreign affiliate and to an unaffiliated foreign person, then you would enter "13" for construction services under the heading "Transaction code" and enter the dollar amounts in the appropriate columns (covering gross operating revenues, goods exports, and/or foreign expenses or disbursements) under "Foreign affiliates" and "Unaffiliated foreign persons."

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

Merchandise exports – Report the value of merchandise exported from the United States during the reporting period in connection with services covered on this schedule. Exports should include the value of equipment, supplies, materials, etc., and should equal the amounts reported on the Shippers Export Declarations. Exclude temporary exports of equipment or other goods that are intended to be returned to the United States in substantially the same condition as when exported.

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

Transaction code	Types of transactions
13.	Construction services
16.	Engineering, architectural, and surveying services
23.	Mining services

SCHEDULE C — U.S. REPORTER'S SALES OF CONSTRUCTION SERVICES; ENGINEERING, ARCHITECTURAL, AND SURVEYING SERVICES; AND MINING SERVICES TO FOREIGN PERSONS (Only transaction codes 13, 16, and 23 are to be reported on this schedule. Do not combine transaction types.)

SALES TO		REPORT IN THOUSANDS OF U.S. DOLLARS										
		Transaction code										
		BEA USE ONLY	Foreign affiliates			Foreign parent(s) & foreign affiliates of foreign parent(s)			Unaffiliated foreign persons			
			Gross operating revenues (sales)	Goods exports	Foreign expenses or disbursements	Gross operating revenues (sales)	Goods exports	Foreign expenses or disbursements	Gross operating revenues (sales)	Goods exports	Foreign expenses or disbursements	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
BEA USE ONLY		1	2	3	4	5	6	7	8	9	10	11
C1000												
Mandatory data —												
1. Australia	002	1 601	2	3	4	5	6	7	8	9	10	11
2. Belgium	003	1 302	2	3	4	5	6	7	8	9	10	11
3. Brazil	004	1 202	2	3	4	5	6	7	8	9	10	11
4. Canada	005	1 100	2	3	4	5	6	7	8	9	10	11
5. China	006	1 650	2	3	4	5	6	7	8	9	10	11
6. France	007	1 307	2	3	4	5	6	7	8	9	10	11
7. Germany	008	1 308	2	3	4	5	6	7	8	9	10	11
8. Hong Kong	009	1 611	2	3	4	5	6	7	8	9	10	11
9. India	010	1 612	2	3	4	5	6	7	8	9	10	11
10. Israel	011	1 504	2	3	4	5	6	7	8	9	10	11
11. Italy	012	1 314	2	3	4	5	6	7	8	9	10	11
12. Japan	013	1 614	2	3	4	5	6	7	8	9	10	11
13. Luxembourg	014	1 316	2	3	4	5	6	7	8	9	10	11
14. Mexico	015	1 213	2	3	4	5	6	7	8	9	10	11
15. Netherlands	016	1 319	2	3	4	5	6	7	8	9	10	11
16. Philippines	017	1 623	2	3	4	5	6	7	8	9	10	11
17. Saudi Arabia	018	1 511	2	3	4	5	6	7	8	9	10	11
18. South Korea	019	1 626	2	3	4	5	6	7	8	9	10	11
19. Spain	020	1 323	2	3	4	5	6	7	8	9	10	11
20. Sweden	021	1 324	2	3	4	5	6	7	8	9	10	11
21. Switzerland	022	1 325	2	3	4	5	6	7	8	9	10	11
22. Taiwan	023	1 628	2	3	4	5	6	7	8	9	10	11
23. United Kingdom	024	1 327	2	3	4	5	6	7	8	9	10	11
24. Venezuela	025	1 219	2	3	4	5	6	7	8	9	10	11
Other - Specify country												
25.	026	1	2	3	4	5	6	7	8	9	10	11
26.	027	1	2	3	4	5	6	7	8	9	10	11
27.	028	1	2	3	4	5	6	7	8	9	10	11
28.	029	1	2	3	4	5	6	7	8	9	10	11
29.	030	1	2	3	4	5	6	7	8	9	10	11
30.	031	1	2	3	4	5	6	7	8	9	10	11
31.	032	1	2	3	4	5	6	7	8	9	10	11
32.	033	1	2	3	4	5	6	7	8	9	10	11
33. All countries, total	001	1	2	3	4	5	6	7	8	9	10	11
34. Voluntary data - Complete if total sales for type of transaction are \$6 million or less annually. (See I.A.2. of Instructions.)	034	1 709	2	3	4	5	6	7	8	9	10	11
BEA USE ONLY		1	2	3	4	5	6	7	8	9	10	11
038												

GENERAL INSTRUCTIONS

Public reporting burden for this BE-125 report is estimated to average 16 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 0608-0067, Washington, DC 20503.

Purpose – The Quarterly Survey of Transactions in Selected Services and Intangible Assets with Foreign Persons is conducted by the Department of Commerce to obtain data on the size and economic significance of these transactions. The information collected will be used to help support U.S. international economic policy, and analyze the impact of that policy and the policies of foreign countries, on international trade in services. The data will also be used in compiling the U.S. international transactions and national income and product accounts.

Authority – This survey is being conducted under the authority of the International Investment and Trade in Services Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101-3108, as amended – hereinafter "the Act"), and the filing of reports is mandatory under Section 5(b)(2) of the Act (22 U.S.C. 3104). Regulations for the survey may be found in 15 CFR Part 801.

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. These civil penalties are subject to inflationary adjustments. Those adjustments are found in 15 CFR 6.4. Whoever willfully fails to report shall be fined 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 participates in such violations, upon conviction, may be punished by a like fine, imprisonment, or both. (See 22 U.S.C. 3105.) Notwithstanding the above, a U.S. person is not subject to any penalty for failure to report if a valid Office of Management and Budget (OMB) control number is not displayed on the form; such a number (0608-0067) is displayed at the top of the first page of this form.

Confidentiality – The Act provides that your report to this Bureau is CONFIDENTIAL and may be used only for analytical 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.

NOTES —

1. A single original copy of this report must be filed with the Bureau of Economic Analysis (BEA); please use the copy with the address label if such a labeled copy has been provided.
2. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). **EXAMPLE** – If the amount is \$1,000,000, report as \$1,000. Amounts less than \$500.00 round to "0" and should, therefore, be omitted.

I. WHO IS TO REPORT AND GENERAL COVERAGE

A. Who is to report and transactions to be reported

1. **Mandatory reporting** – A BE-125 report is required from each U.S. person (see General Instruction II. G. for definition of person) that had sales in excess of \$6,000,000 or purchases in excess of \$4,000,000 with foreign persons in any of the services or intangible assets listed in V. of these General Instructions during the U.S. person's prior fiscal year or for which sales or purchases are expected to exceed that amount during the current fiscal year. The determination of whether a U.S. person is subject to this mandatory reporting requirement may be judgmental, that is, based on the judgment of knowledgeable persons in a company who can identify reportable transactions on a recall basis, with a reasonable degree of certainty without conducting a detailed records search. Reporters who must report sales pursuant to this mandatory requirement must complete Table 1 and Schedules A and/or C of this form, and reporters who must report purchases pursuant to this mandatory requirement must complete Table 2 and Schedule B of this form. The total amounts of transactions applicable to a particular schedule are to be entered in the appropriate column(s) on line 33 of the schedule. In addition, these amounts must be distributed above line 33 to the country(ies) involved in the transaction(s).

2. **Voluntary reporting** – If, during the U.S. person's fiscal year, the U.S. person's total sales were \$6,000,000 or less or total purchases were \$4,000,000 or less in any of the types of services or intangible assets listed in V. of these General Instructions, the U.S. person is requested to provide an estimate of the total for each type of service or intangible asset on the appropriate schedule(s). Provision of this information is voluntary. The estimates may be judgmental, that is, based on recall, without conducting a detailed records search. Voluntary data should be entered onto line 34 of Schedule A or C for sales and Schedule B for purchases for the type of service or intangible asset transaction that you are reporting. (If information on the countries of the transactions is available, it would be helpful if the transactions were reported on lines 1 through 33 on Schedule A, B, or C; however, disaggregation by country is not required.) Reporters who elect to file pursuant to the voluntary reporting option must complete Parts 1 and 2 of the form.

3. **Exemption** – A U.S. person that receives this form from BEA but is not required to report data on a mandatory basis, and that has no transactions of the type covered or that elects not to report some or all data on a voluntary basis, must complete Parts 1 and 2.

B. BE-125 definition of services – Services transactions consist of receipts and payments for services as commonly defined and understood (examples are given below) as well as transactions in certain other "intangibles" or "nonvisibles," including transactions in patents and copyrights, and charges that may be recorded in business accounting records under a variety of names, such as allocated expenses, headquarter expenses, or miscellaneous charges. (However, not all services transactions are covered by the BE-125 survey – see below for a list of exclusions.) For example, services transactions include receipts and payments for the following categories of services:

1. Education, financial, construction, telecommunications, and other private services, including rents under operating leases.
2. Rights to use or acquire or sell intangible assets such as patents, trademarks, copyrights, formulae, etc.
3. Charges that companies assess against their foreign units for overhead, management services, R&D, advertising, and other support activities.

Services transactions exclude the following categories:

1. Purchases or sales of goods. Trade in goods involves products that have a physical form, and includes purchases or sales of electricity.
2. Purchases or sales of financial instruments, including stocks, bonds, financial derivatives, loans, mutual fund shares, and negotiable CDs. (However, securities brokerage is a service.)
3. Income on financial instruments (interest, dividends, capital gain distributions, etc).
4. Compensation paid to, or received by, employees.
5. Taxes, penalties and fines, gifts or grants (sometimes called "unilateral transfers").

For additional clarifications of reporting requirements, please read the BE-125 survey instructions, or call (202) 606-5588.

C. BE-125 definition of sales (receipts) or purchases (payments)

It should be noted that an item other than sales or purchases may be used as the measure of a given service for purposes of determining whether the threshold for mandatory reporting of the service is exceeded. Note that in several cases – advertising; telecommunications; performing arts, etc.; merchandising; miscellaneous disbursements (included in transaction number 31 in V. of these General Instructions) – measures other than, or in addition to, sales or purchases of services should be used. See V. of these General Instructions for an explanation of what measure should be applied in determining whether you are subject to the BE-125 survey's mandatory reporting requirements for a given service.

GENERAL INSTRUCTIONS – Continued

D. Clarification of coverage and special situations

1. **Reporting period** – Form BE-125 is a quarterly report; one report is to be filed for each fiscal quarter of the year.
2. **Date of recording transactions** – Transactions are to be reported on an accrual basis. However, telecommunications services should be reported on a settlement basis.
3. **Withholding taxes** – Data should be reported gross of U.S. and foreign withholding taxes.
4. **Services covered regardless of where performed** – Services sold to, or purchased from, foreign persons should be reported regardless of whether the services were performed in the United States or abroad.
5. **Services or intangible assets bundled with goods or with other services and not separately valued** – When a sale or purchase consists of both goods and services or intangible assets, or of several services or intangible assets, that cannot be unbundled (i.e., the goods and/or services/intangible assets are not separately valued), it should be classified based on whichever accounts for a majority of the value or on the basis of the reporter's customary practice.
6. **Accounting for purchases** – Purchases of services or intangible assets should be included without regard to whether they are charged as an expense on the income statement, capitalized, or charged to inventories.
7. **Partnerships** – A partnership is a business enterprise and must report if it has transactions covered by this survey. The report must be for, and the data and information must cover, the partnership as a whole, not just the activities of an individual partner.
8. **Projects with U.S. Government nonmilitary agencies** – Report information on services that are provided abroad for U.S. Government nonmilitary agencies, such as the Agency for International Development and the United States Information Agency, or that are part of an aid or technical cooperation program of the Government with foreign persons. However, do not report services provided to the U.S. Department of Defense or any of its agencies, such as the Army Corps of Engineers.
9. **International organizations** – Report transactions with international organizations, which, according to balance of payments conventions, are considered foreign persons even if they are headquartered in the United States. Enter the abbreviated designation, "Int'l Org." as the name of the country of the foreign party to the transaction.
10. **Internet transactions** – Reporting requirements are determined by who the transactions are with and not by where the services are performed or the location of the buyer and seller at the time of the transaction. Thus, reportable transactions include those conducted over the Internet or other networks.
11. **Reciprocal exchanges** – Include the value of reciprocal exchanges; i.e., transactions involving barter. On Schedule A, value your sales to the foreign participant in the reciprocal exchange at market rates, not at the actual cost of performing the services. On Schedule B, value your purchases from the foreign participant at the same amount as the sale reported on Schedule A.

E. Consolidation

If the U.S. Reporter is a corporation, please complete Form BE-125 to cover reportable transactions for the fully consolidated U.S. domestic enterprise consisting of (i) the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and, proceeding down each ownership chain from that U.S. corporation, (ii) any U.S. corporation whose voting securities are more than 50-percent owned by the U.S. corporation above it.

The fully consolidated U.S. domestic enterprise excludes foreign branches and other foreign affiliates.

Conditions may exist that would lead a U.S. corporation to exclude certain majority-owned (more than 50-percent owned) domestic subsidiaries from financial statements used in reports

to shareholders. If such a subsidiary has covered transactions, it must file a report under its own name, and the subsidiary will be considered the U.S. reporter for purposes of this survey.

II. DEFINITIONS

- A. **Services** are economic activities whose outputs are other than tangible goods. This term includes, but is not limited to, banking, other financial services, insurance, transportation, communications and data processing, retail and wholesale trade, advertising, accounting, construction, design, engineering, management consulting, real estate, professional services, entertainment, education, and health care.
- B. **Financial services** include trading, issuing, dealing, underwriting, lending, custody, etc., of financial instruments; financial advisory or management services; credit-related services (including establishing, maintaining, or arranging credits, letters of credit, lines of credit, mortgages, etc.); financial rating services; electronic funds transfer services; insurance services; etc. These services typically are performed by firms classified in Sector 52 – Finance and Insurance – of the North American Industry Classification System United States, 2007 (*see II.C. below*).
- C. **Financial services provider** – Except for Monetary Authorities (e.g., Central Banks) the definition of financial services providers used for this survey is identical in coverage to Sector 52 – Finance and Insurance, and holding companies from Sector 55 of the North American Industry Classification System United States, 2007.
- D. **U.S. reporter** is the U.S. person filing a report in this survey (*see I.E. for further clarification*).
- E. **United States**, when used in a geographic sense, means the several States, the District of Columbia, the Commonwealth of Puerto Rico, and all territories and possessions of the United States.
- F. **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.
- G. **Person** means any individual, branch, partnership, associated group, association, estate, trust, corporation, or other organization (whether or not organized under the laws of any State), and any government (including a foreign government, the United States Government, a State or local government, and any agency, corporation, financial institution, or other entity or instrumentality thereof, including a government sponsored agency).
 1. **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.
- H. **Business enterprise** means any organization, association, branch, or venture which exists for profit making purposes or to otherwise secure economic advantage, and any ownership of any real estate. (A business enterprise is a "person" within the definition in paragraph G above.)
- I. **Direct investment** means the ownership or control, directly or indirectly, by one person of 10 percent or more of the voting securities of an incorporated business enterprise or an equivalent interest in an unincorporated business enterprise.
- J. **Parent** means a person of one country who, directly or indirectly, owns or controls 10 percent or more of the voting stock of an incorporated business enterprise, or an equivalent ownership interest in an unincorporated business enterprise, 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.

GENERAL INSTRUCTIONS – Continued

K. 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 percent of the person below it up to and including that person which is not owned more than 50 percent 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 percent by the person above it.

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

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

2. U.S. affiliate means an affiliate located in the United States in which a foreign person has direct investment.

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

M. 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.

N. 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 M above.

O. Fiscal year is the U.S. reporter's financial reporting year that has an ending date in calendar year 2010.

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

III. GUIDELINES FOR CATEGORIZING ACTIVITIES

A. Distinguishing between unaffiliated and affiliated transactions

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

Examples of affiliated transactions are:

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

Examples of unaffiliated transactions are:

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

Examples of transactions that are **not** reportable are:

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

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

Although the definitions of direct investment and foreign affiliate in II. above, together with the discussion in III.A. above, should be sufficient to determine whether a given foreign activity is or is not a foreign affiliate, in a number of cases the determination may be difficult. Several factors to be considered are given below. If you still cannot determine if the activity or operation is an affiliate, call (202) 606-5588 for additional guidance.

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

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

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

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

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

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

D. Determining who must report a transaction when an intermediary is involved

At times, transactions between a U.S. person and a foreign person may be arranged by, billed through, or otherwise facilitated by, an intermediary. The intermediary may be U.S. or foreign, and may be affiliated or unaffiliated with the U.S., or the foreign person.

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

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

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

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

IV. REPORTING PROCEDURES

A. Due date – A completed BE-125 report, consisting of Parts 1 and 2 and, as appropriate, the applicable schedule(s), is due 45 days after the close of each fiscal quarter (or within 90 days after the close of the final quarter of your fiscal year).

B. For assistance or additional copies of the forms – Phone (202) 606-5588 between 8:30 a.m. and 5:00 p.m., eastern time. A copy of the form may be downloaded from www.bea.gov/bea/surveys/iussurv.htm. To receive a copy of frequently asked questions (FAQ's) send an E-mail to BE125faq@bea.gov or go to the above web address to view the BE-125 FAQ's.

GENERAL INSTRUCTIONS – Continued

IV. REPORTING PROCEDURES – Continued

C. Extension – Requests for an extension of the reporting deadline will not normally be granted. However, in a hardship case, a written request for an extension will be considered if it is received at least 15 days before the due date. BEA will provide a written response to such a request. Requests for extensions may also be sent via E-mail to BE125extension@bea.gov.

D. Original and file copies – A single original copy of the form must be filed with BEA. Please use the copy with the address label if such a labeled copy has been provided. In addition, each U.S. reporter must retain a copy of its form for three years to facilitate resolution of problems.

E. 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

Direct reports filed by private delivery service 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

Fax the report to: (202) 606-5318.

Reports may be filed electronically at www.bea.gov/efile.

F. Estimates – If actual figures are not available, report estimates and label them as such.

V. SERVICES COVERED

A. Transactions in Intangible Assets

Report receipts on Schedule A and payments on Schedule B.

1. Rights related to 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 under the proper transaction number for that service.

2. Rights related to 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 right to display, reproduce, or distribute pre-recorded television tape or motion picture film; such charges should be reported under transaction code 4.

3. Rights related to trademarks – 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 the domain name registration for the Internet and the receipt and payment from the sale of a previously registered name. Include fees for sponsorship of other events if the fee is for the right to use the logo or trademark of the payee.

A sponsor of an international sporting event, such as the Olympics, should include payments of sponsorship fees if the right to use a trademark, such as the Olympic logo, in advertising, or to place such a trademark on merchandise is conveyed. Fees paid for the display of the payer's logo or trademark are reported under transaction code 10 as advertising payments. Exclude fees received or paid under a business format franchise (which are reportable under transaction code 7).

4. Rights related to 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.

5. Rights related to broadcasting 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 the years is to be reported on this form as an acquisition or sale of broadcast rights only in a single year or single period 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) 720-8001.

6. Rights to general use computer software – Include receipts and payments for 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 licensing fees for reproducing copies of general use software for local area network computer systems, and excludes that value of prepackaged general use software not intended for use on a server in a LAN environment that was physically shipped to or from the United States and included in merchandise trade statistics. Exclude fees for custom software and programming services, which are reportable under transaction code 12.

7. Business format franchising fees – Fees received and paid by the U.S. reporter under business format franchising agreements with foreign persons.

Business format franchising is characterized by an ongoing business relationship between franchisor and franchisee that includes not only the product, service, and trademark, but the entire business format itself. This may include a marketing strategy and plan, operating manuals and standards, quality control, and continuing two-way communications. Exclude receipts and payments for the use of trademarks (reportable under transaction code 3), 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.

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

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

8. Other intangible assets – Include receipts and payments involving intangible assets not classified in one of the preceding categories. Include receipts or payments by communications carriers to secure capacity by indefeasible right of user (IRU's). For entries in this column, please specify on line 35 of the appropriate schedule the type of intangible asset involved.

B. Transactions in Selected Services

Report receipts on Schedule A (except transaction codes 13, 16, and 23) and payments on Schedule B. Report receipts for transaction codes 13, 16, and 23 on Schedule C.

9. Accounting, auditing, and bookkeeping services – Excludes data processing and tabulation services.

GENERAL INSTRUCTIONS – Continued

- 10. Advertising services** – Preparation of advertising and placement of such advertising in media, including charges for media space and time. Include advertising banners on web pages. An advertising agency selling such services should report **gross billings** to unaffiliated foreigners. Sales by media companies (e.g., broadcasters, publishers, etc.) that are arranged through U.S. advertising agencies are presumed to be reflected in billings of the advertising agencies; thus, in order to avoid duplication, they should not be reported by the media suppliers. U.S. advertising agencies should report only direct transactions with foreign clients. Exclude transactions that are with the U.S. affiliates of foreign clients, rather than directly with foreign clients; such transactions are considered domestic (U.S.-to-U.S.) and, therefore, outside the scope of this survey. Exclude charges for services other than advertising, such as public relations services or market research not directly associated with an advertising campaign. Such services should be reported under transaction code 21. U.S. media companies should report only direct sales of advertising services to unaffiliated foreign persons; they should not report advertising arranged by U.S. advertising agencies, including U.S. affiliates of foreign advertising agencies.

Under **purchases** of advertising services, U.S. reporters that are advertising agencies should report only funds paid to foreign advertising agencies and media companies on behalf of their clients. U.S. Reporters other than advertising agencies should report only purchases made directly from foreign advertising agencies and media companies. Do not report purchases made through a U.S. advertising agency. Also, do not report purchases made through the U.S. office of a foreign advertising agency if your payment is made to the U.S. office.

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

- 11. Auxiliary insurance services** – Agent's commissions, insurance brokering and agency services, insurance consulting services, evaluation and adjustment services, actuarial services, salvage administration services, and regulatory and monitoring services on indemnities and recovery services. Non-insurance companies report these transactions on the BE-125. Insurance companies report these transactions on the BE-45, Quarterly Survey of Insurance Transactions by U.S. Insurance Companies with Foreign Persons.
- 12. Computer and data processing services** – Data entry processing (both batch and remote), and tabulation; computer systems analysis, design, and engineering; custom software and programming services (including web design); integrated hardware/software systems; and other computer services (timesharing, maintenance, web site management, and repair). Exclude operational leasing of computer and data processing equipment (include in transaction code 24); rights to use, distribute, or reproduce general use software (include in transaction code 6); and prepackaged computer software physically shipped to or from the United States and reported on the import or export declaration filed with the U.S. Census Bureau.
- 13. Construction services** – Services of general contractors in the field of building and heavy construction; construction work by special trade contractors, such as the erection of structural steel for bridges and buildings and on-site electrical work.
- 14. Data base and other information services** – Business and economic data base services, including business news, stock quotation, and financial information services; medical, legal, technical, demographic, bibliographic, and similar data base services; general news services, such as those purchased from a news syndicate; direct non-bulk subscriptions (including online) to newspapers and periodicals; and other information services, including reservation systems and credit reporting and authorization systems. For airline reservation systems, include booking fees from foreign carriers for the use of your reservation system, whether accessed directly or by a U.S. or foreign travel agent.
- 15. Educational and training services** – Educational or training services provided or acquired on a contract or fee basis. Includes tuition and fees charged when the institutions provide the educational service through distance learning technologies using the Internet. Excludes tuition and fees charged to U.S. and foreign persons by educational institutions when the students travel to the institution for study. Also excludes

training provided by a manufacturer in connection with the sale of a good (report under transaction code 19).

- 16. Engineering, architectural, and surveying services** – Includes architectural, engineering and land-surveying services. Includes those engineering services performed in conjunction with construction and mining services projects. Includes services purchased in connection with proposed projects (e.g., feasibility studies) as well as projects that are actually being carried out. Industrial engineering services, such as product design services, should be reported under transaction code 18.

- 17. Financial services (purchases only)** – Include payment of credit-related fees, fees on securities transactions, and fees for other financial services. This service is to be reported by nonfinancial services companies only. Financial services companies would report this service on form BE-185. A copy of the form can be downloaded from www.bea.gov/bea/surveys/iussurv.htm.

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

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

Fees for other financial services include fees for asset/liability management, debt renegotiation, and other financial services. Exclude leasing (operational leasing services are included in transaction code 24), and real estate management services (management, consulting, and public relations services are included in transaction code 21).

- 18. Industrial engineering services** – Engineering services related to the design of movable products, including product design services. Excludes engineering and architectural services that relate to actual or proposed construction services projects (reportable under transaction code 16). Excludes computer systems engineering (reportable under transaction code 12). Includes, however, services performed with the assistance of computers, such as computer-assisted design work.
- 19. Industrial-type maintenance, installation, alteration, and training services** – Maintenance services primarily to machinery and equipment. May also include small maintenance work on buildings, structures, dams, highways, etc., but only to the extent that the work is not reported under transaction code 13. Includes such services as the periodic overhaul of turbines, the extinguishment of natural gas well fires, and refinery maintenance. Excludes computer maintenance (report under transaction code 12). Installation and training services include only installation, startup, and training services provided by a manufacturer in connection with the sale of a good. Do not include such services where the cost is included in the price of the goods and not separately billed, or is declared as a part of the price of the goods on the import or export declaration filed with the U.S. Census Bureau; however, services provided at a price over and above that entered on the declaration should be included. These services would be reported elsewhere if not received in connection with the purchase of goods. For example, installation of machinery and equipment is normally considered a construction activity, and training personnel in the use of new machinery would ordinarily be reported as an educational or training service.

GENERAL INSTRUCTIONS – Continued

20. Legal services – Legal advice or other legal services.

21. Management, consulting, and public relations services (including allocated expenses) – Management services; consulting services; public relations services; and amounts received by a parent company from its affiliates for general overhead and stewardship. Excludes consulting engineering services related to actual or proposed construction projects (report under transaction code 16); computer consulting (report under transaction code 12); and public relations services that are an integral part of an advertising campaign (report under transaction code 10). Also excludes transactions between parent companies and affiliates that are identifiable as arising from the provision of advertising, accounting, legal, R&D, etc. services, even if these amounts represent reimbursements of sums paid to third parties. That is, transactions between parent companies and affiliates should **not** be reported in management services if they can instead be reported in another services category.

22. Merchanting services (Receipts only) – Sales of merchanting services are equal to the **difference** between your cost and the resale price of goods (such as crude oil, grain, and other commodities) that are both purchased and resold abroad; that is, the goods are neither imported to, nor exported from, the United States and they do not undergo significant processing during the time between when they are purchased and resold. Without regard to whether you initially purchased the goods from an affiliated or unaffiliated foreign person, report data for those transactions according to the company's relationship with the foreign entity (foreign affiliate, foreign parent(s) and foreign affiliates of foreign parent(s) group(s), or unaffiliated foreign person) to which the goods were resold. Only the all countries total (line 33 of Schedule A) is required to be reported for this service, even if total sales exceed \$6 million. The data that are voluntarily reported by individual foreign country should be reported according to the individual foreign countries to which the goods were resold (and not the foreign countries from which the goods were purchased).

23. Mining services – Includes drilling wells for oil or gas field operations; exploration, including prospecting and taking ore samples; grading and building foundations at well locations; well surveying; and making geological observations. Includes services purchased in connection with proposed projects (e.g. feasibility studies) as well as projects that are actually being carried out.

24. Operational leasing – Rentals for computer and data processing equipment; transportation equipment (such as ships, aircraft, railway cars, containers, rigs automotive fleets, etc.) **without** crew or operators (If crew or operators are provided, the fee is considered to be for transportation services which may be reportable on BEA forms BE-9, BE-30, or BE-37. Go to www.bea.gov/bea/surveys/iussurv.htm to determine which forms cover your particular transportation services.); and rentals of other machinery and equipment. Include fees from rentals of furniture, coin-operated machines, construction equipment (without operators) and electronic equipment except computers. This category excludes rentals under leases that have been capitalized (capital leases) and rentals of any items other than machinery and equipment. (For example, it excludes rentals of office buildings and other real estate, film rentals, and employee leasing.)

25. Trade-related services, other than merchanting services – Auction services (including online), transactions fees for business to business (B2B) exchanges conducted over the Internet, and commissions or "finders' fees" to independent sales agents.

26. Performing arts, sports, and other live performances, presentations, and events – Fees received (net of allowances for foreign expenses) or paid (net of allowances for U.S. expenses) for performing arts, sports, etc. To be reported by (a) U.S. management companies, booking agents, promoters, and presenters who received funds from or paid funds to foreign persons, for performances and events, and (b) U.S. performers who received funds directly from a foreign person rather than through a U.S. management company or similar entity. (As used here "performers" means entertainers, sports teams, orchestras, dance companies, lecturers, athletes who do not play for sports teams, and similar persons or performing groups.)

Note for services numbered 27 and 28: When you report either transaction codes number 27 or 28, also report the other service. If there are transactions in one of these services but

not in the other, label a column in Schedule B with the number for the other service and enter "NA" on line 33.

27. Primary insurance premiums (purchases only) – Premiums (net of cancellations) paid to foreign insurance carriers. A U.S. reporter, that is an insurance company, should not report direct transactions with a foreign insurance company. However, a U.S. reporter, that is not an insurance company that purchased insurance from an affiliated foreign insurance company (for example, a captive insurance affiliate) should report those purchases here. (See note above.)

28. Losses recovered on primary insurance (purchases only) – Losses recovered on insurance purchased from foreign insurance carriers. A U.S. reporter that is an insurance company should not report losses with a foreign insurance company. However, a U.S. reporter, that is not an insurance company that purchased insurance from an affiliated foreign insurance company (for example, a captive insurance affiliate) should report losses recovered here (See note above transaction code 27.)

29. Research, development, and testing services – Commercial and noncommercial research, product development services, and testing services. Includes fees for the conduct of experiments or performance of research and development activities aboard spacecraft. Excludes medical and dental laboratory services.

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

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

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

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

Support services – Services related to the maintenance and repair of telecommunications equipment and ground station services.

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

GENERAL INSTRUCTIONS – Continued

- 31. Other selected services** – When reporting data under this transaction code number, also identify the specific type of transaction from the list below accounting for the largest share of the reported total. This category does not include travel, transportation, insurance, financial services, and expenditures by students and medical patients who are studying or seeking treatment in a country different from their country of residence. This category includes but is not limited to the following types of services:

Agricultural services – Soil preparation services, crop services, veterinary and other animal services, farm labor and management services, and landscape and horticultural services.

Note for miscellaneous disbursements: Where a set of related expenditures was made in several countries, but your recordkeeping does not permit a precise allocation of expenses among individual countries, estimates are acceptable. If no basis for such estimates exists, then you may record the expenditures against the country in which the activities were centered or headquartered. For example, a news correspondent may conduct news-gathering activities in several countries. Although it would be preferable to report news-gathering expenses in each of the several countries, all of the expenses may, if necessary, be recorded against the country where the foreign news bureau is headquartered, or where the correspondent had the largest outlays.

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

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

Disbursements to fund production costs of broadcast program material other than news – Foreign production costs of U.S. companies engaged in the production of broadcast material other than news, and U.S. production costs of foreign companies engaged in the production of broadcast material other than news. Includes disbursements for broadcasting professional or amateur sporting events, and the disbursements for production of the events themselves. *(See note above.)*

Disbursements to fund production costs of motion pictures – Foreign production costs of U.S. motion picture companies, and U.S. production costs of foreign motion picture companies. *(See note above.)*

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

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

Disbursements to participate in foreign trade shows (outlays only) – Foreign expenses incurred by U.S. persons participating in foreign trade shows. *(See note above.)*

Employment agencies and temporary help supply services – Employment services and provision of temporary help and personnel to perform services on a contract or fee basis. Where workers are carried on the payroll of the agency, includes amounts received or paid for the compensation of workers as well as agency fees.

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

Medical services – Includes remote diagnostic services, and remote monitoring of surgical procedures provided to patients, practitioners, and medical institutions (telemedicine) and services of medical laboratories that do not deal directly with patients.

Waste treatment and depollution services – Treatment of radioactive and other waste, stripping of contaminated soil, cleaning up of pollution including spills, restoration of mining sites, and de-contamination and sanitation services. Includes all other services that relate to the cleaning or restoring of the environment.

Other private services – Report transactions in the following types of services: Language translation services, salvage services, security services, collection services, satellite photography and remote sensing/satellite imagery services, space transport (includes satellite launches, transport of goods and people for scientific experiments, and space passenger transport), and transcription services. Also include services not elsewhere classified, except travel, transportation, insurance, financial services, and expenditures by students and medical patients who are studying or seeking treatment in a country different from their country of residence. See I.B. for a definition of services covered by the BE-125 survey that – when considered in connection with service categories 9 through 30 above – also helps to describe what transactions are reportable in this category.

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, FISHING, AND HUNTING

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

MINING, QUARRYING, AND OIL AND GAS EXTRACTION

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

UTILITIES

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

CONSTRUCTION

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

MANUFACTURING

- 3111 Animal 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 Bakeries 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 and ferroalloys
- 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 handtools
- 3323 Architectural and structural metals
- 3324 Boilers, tanks, and shipping containers
- 3325 Hardware
- 3326 Spring and wire products
- 3327 Machine shops; 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

MERCHANT WHOLESALERS, DURABLE GOODS

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

MERCHANT WHOLESALERS, NONDURABLE GOODS

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

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 stores
- 4431 Electronics and appliance stores
- 4440 Building material and garden equipment and supplies dealers
- 4450 Food and beverage stores
- 4461 Health and personal care stores
- 4471 Gasoline stations
- 4480 Clothing and clothing accessories stores
- 4510 Sporting goods, hobby, book, and music stores
- 4520 General merchandise stores

SUMMARY OF INDUSTRY CLASSIFICATIONS – Continued

4530 Miscellaneous store retailers
4540 Nonstore retailers

TRANSPORTATION AND WAREHOUSING

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

INFORMATION

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
5171 Wired telecommunications carriers
5172 Wireless telecommunications carriers (except satellite)
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 Nondepository credit intermediation
5229 Nondepository 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 life insurance carriers
5249 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 bankholding companies
5513 Corporate, subsidiary, and regional management offices

ADMINISTRATIVE AND SUPPORT AND 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

1a. U.S. PRINCIPAL PARTY IN INTEREST (USPPI) <i>(Complete name and address)</i>		2. DATE OF EXPORTATION		3. TRANSPORTATION REFERENCE NO.	
b. USPPI EIN (IRS) OR ID NO.		c. PARTIES TO TRANSACTION <input type="checkbox"/> Related <input type="checkbox"/> Non-related			
4a. ULTIMATE CONSIGNEE <i>(Complete name and address)</i>		ZIP CODE			
b. INTERMEDIATE CONSIGNEE <i>(Complete name and address)</i>		5. FORWARDING AGENT <i>(Complete name and address)</i>			
6. POINT (STATE) OF ORIGIN OR FTZ NO.		7. COUNTRY OF ULTIMATE DESTINATION			
8. LOADING PIER <i>(Vessel only)</i>		9. METHOD OF TRANSPORTATION <i>(Specify)</i>		14. CARRIER IDENTIFICATION CODE	
10. EXPORTING CARRIER		11. PORT OF EXPORT		15. SHIPMENT REFERENCE NO.	
12. PORT OF UNLOADING <i>(Vessel and air only)</i>		13. CONTAINERIZED <i>(Vessel only)</i> <input type="checkbox"/> Yes <input type="checkbox"/> No		16. ENTRY NUMBER	
18. IN BOND CODE		17. HAZARDOUS MATERIALS <input type="checkbox"/> Yes <input type="checkbox"/> No		19. ROUTED EXPORT TRANSACTION <input type="checkbox"/> Yes <input type="checkbox"/> No	

20. SCHEDULE B DESCRIPTION OF COMMODITIES <i>(Use columns 22-24)</i>						VIN/PRODUCT NUMBER/ VEHICLE TITLE NUMBER		VALUE (U.S. dollars, omit cents) <i>(Selling price or cost if not sold)</i>
D/F or M (21)	SCHEDULE B NUMBER (22)	QUANTITY – SCHEDULE B UNIT(S) (23)	SHIPPING WEIGHT <i>(Kilograms)</i> (24)	(25)		(26)		

27. LICENSE NO./LICENSE EXCEPTION SYMBOL/AUTHORIZATION		28. ECCN <i>(When required)</i>	
29. Duly authorized officer or employee		The USPPI authorizes the forwarder named above to act as forwarding agent for export control and customs purposes.	
30. I certify that all statements made and all information contained herein are true and correct and that I have read and understand the instructions for preparation of this document, set forth in the "Correct Way to Fill Out the Shipper's Export Declaration." I understand that civil and criminal penalties, including forfeiture and sale, may be imposed for making false or fraudulent statements herein, failing to provide the requested information or for violation of U.S. laws on exportation (13 U.S.C. Sec. 305; 22 U.S.C. Sec. 401; 18 U.S.C. Sec. 1001; 50 U.S.C. App. 2410).			
Signature		Confidential – For use solely for official purposes authorized by the Secretary of Commerce (13 U.S.C. 301 (g)).	
Title		Export shipments are subject to inspection by U.S. Customs Service and/or Office of Export Enforcement.	
Date		31. AUTHENTICATION <i>(When required)</i>	
Telephone No. (Include Area Code)		E-mail address	

5. Requirement for Separate SEDs

A separate SED is required for each shipment per USPPI, including each rail car, truck, ocean vessel, airplane, or other vehicle.

A shipment is defined as - All merchandise sent from one exporter (U.S. principal party in interest) to one foreign consignee, to a single foreign country of ultimate destination, on a single carrier, on the same day.

The exporter (U.S. principal party in interest) may list more than one Commerce Department (BXA) license or license exception or a combination of licenses and license exceptions on the same SED or AES shipment. In addition, the exporter may combine "No License Required" (NLR) items with licensed items and license exceptions on the same SED or AES shipment. To avoid confusion when preparing the paper SED, goods licensed by other U.S. agencies, such as the State Department, should be reported on a separate SED from goods licensed by the Commerce Department. For AES transactions, multiple licenses can be reported on one shipment.

Where two or more items are classified under the same Schedule B number, the Schedule B number should appear only once on the SED with a single quantity, shipping weight, and value, unless a validated license requires otherwise or, the shipment consists of a combination of foreign and domestic merchandise classified under the same Schedule B number.

Shipments involving multiple invoices or packages should be reported on the same SED.

6. Presentation of the SED

- (a) Postal (mail) Shipments - the SED must be delivered to a Post Office official with the package at the time of mailing. (See the U.S. Postal Service's International Mail Manual). All mail shipments valued at \$2,500 or over, or that require an export license, require a SED.
- (b) All other shipments - the SEDs shall be delivered to the exporting carrier with the merchandise.
- (c) Exporting carriers are required to file the SED and manifest with Customs at the port of export.

The SED may accompany the merchandise or it may be delivered directly to the exporting carrier at the port of exportation.

2. Purpose of the SED

The Shipper's Export Declaration (SED), Commerce Form 7525-V, is used for compiling the official U.S. export statistics for the United States and for export control purposes. The regulatory provisions for preparing, signing and filing the SED are contained in the Foreign Trade Statistics Regulations (FTSR), Title 15 Code of Federal Regulations (CFR) Part 30.

3. Form or Method of Data Collection

(a) Paper

The Commerce Form 7525-V and its continuation sheet may be purchased from the Government Printing Office, (202) 512-1800, local Customs District Directors, or can be privately printed. **Privately printed SEDs must conform in every respect to the official form.** The SED Form 7525-V can also be downloaded from the Foreign Trade Division website at www.census.gov/foreign-trade on buff (yellow) or goldenrod colored paper. Customs will not accept SEDs on white paper.

(b) Electronic: Automated Export System (AES)

The U.S. Census Bureau and the U.S. Customs Service jointly offer an electronic method for filing shipper's export declaration information known as the Automated Export System (AES). Participants in the AES include exporters (U.S. principal party in interest), forwarding or other agents, carriers, non-vessel operating common carriers (NVOCCs), consolidators, port authorities, software vendors, or service centers. Once certified by the Census Bureau, participants may file shipper's export data electronically using the AES in lieu of filing an individual paper SED for each shipment. The Census Bureau also offers a free Internet service for filing SED information through the AES called *AESDirect*. For additional information on AES and *AESDirect* go to the Foreign Trade Division web sites at www.census.gov/foreign-trade or www.aesdirect.gov.

For regulatory requirements on filing shipper's export information electronically through the AES refer to the FTSR, Sections 30.60 through 30.66.

4. Preparation and Signature of the SED

The SED must be prepared in English, be typewritten or in other non-erasable medium. The original should be signed (signature stamp acceptable) by the exporter (U.S. principal party in interest) or its authorized forwarding or other agent. In all cases where a forwarding or other agent is preparing a SED or AES record on behalf of a principal party in interest (i.e. U.S. or foreign), the principal party in interest must authorize the forwarding or other agent to prepare and sign and file the SED or transmit the AES record on its behalf through a formal power of attorney, written authorization, or, for USPPIs only, by signing block 29 on the paper SED.

THE CORRECT WAY TO COMPLETE THE SED

*(Follow these instructions carefully to avoid delay at shipping point.
Refer to the Foreign Trade Statistics Regulations (FTSR) for specific details on these provisions, 15 CFR Part 30)*

1a. Shipper's Export Declarations (SEDs) are Required in the Following Instances:

<u>From</u>	<u>To</u>	<u>No. of Copies</u>
United States	Canada	1 (only if a license is required)
United States (Postal & Non-Postal)	Foreign Countries	Postal (1), Non-Postal (2)
United States	Puerto Rico	1
United States	U.S. Virgin Islands	1
Puerto Rico	United States	1
Puerto Rico	Foreign Countries	1
Puerto Rico	U.S. Virgin Islands	1
U.S. Virgin Islands	Foreign Countries	1

1b. Shipper's Export Declarations ARE NOT REQUIRED in the Following Instances:

<u>From</u>	<u>To</u>
United States	Canada (unless an export license is required)
U.S. Virgin Islands	United States
U.S. Virgin Islands	Puerto Rico
United States/Puerto Rico	Other U.S. Possessions**
Other U.S. Possessions	United States

** American Samoa, Baker Island, Commonwealth of the Northern Mariana Islands, Guam, Howland Island, Jarvis Island, Johnston Atoll, Kingmen Reef, Midway Islands, Navassa Island, Palmyra Atoll, Wake Island.

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***THE CORRECT WAY TO COMPLETE
THE
SHIPPER'S EXPORT DECLARATION (SED)***

This booklet explains how to properly complete the SED and contains references to the major rules, regulations, and guidelines to assist you in preparing the SED. If, at any time, you have a question regarding the completion of the SED please contact the Regulations, Outreach, & Education Branch on 301-457-2238 or visit our website at [<www.census.gov/foreign-trade>](http://www.census.gov/foreign-trade)

***CORRECT WAY TO COMPLETE THE
SHIPPER'S EXPORT DECLARATION
FORM 7525-V***



Title 15 Code of Federal Regulations, Part 30
(www.census.gov/foreign-trade)

U.S. Department of Commerce
Donald L. Evans, Secretary

Bureau of the Census
(Vacant), Director

Foreign Trade Division
Bureau of the Census
C. Harvey Monk, Jr., Chief

Issued: February 14, 2001

In cases where a shipment does not require a SED based on the FTSR, a reference to the applicable section of the FTSR that exempts the merchandise from the requirement to file a SED, must be noted on the bill of lading, air waybill, or other loading document. Detailed exemption provisions for when a SED is not required are contained in the FTSR, Subpart D, sections 30.50 through 30.58. For acceptable SED exemption statements refer to Foreign Trade Statistics Letter 168 (amendment 1). Also, see Section 8 below.

7. Correction to a SED

Corrections or amendments of data to a previously filed SED should be made on a copy of the originally filed SED. Mark **"CORRECTED COPY"** on the top of the SED, line through the appropriate field(s) requiring correction and insert the correction. File the corrected SED with the Customs Director at the port of export.

For mail exports, corrections must be sent directly to the U.S. Census Bureau, National Processing Center. Attention: Foreign Trade Section, 1201 East 10th Street, Jeffersonville, Indiana 47132 as soon as the need to make such correction or cancellation is determined.

8. A SED is not Required In the Following Instances (SED Exemptions): (Reference Sections 30.50 thru 30.58 of the FTSR)

- A. Shipments where the value of commodities classified under each individual Schedule B number is \$2,500 or less and for which an export license is not required, except that a SED is required for exports destined to Cuba, Iran, Iraq, Libya, North Korea, Serbia, (excluding Kosovo), Sudan, and Syria. (See §30.55(h))

If a shipment contains a mixture of individual Schedule B numbers valued at \$2,500 or less and individual Schedule B numbers valued at over \$2,500, only those valued at \$2,500 or more should be reported on the SED. (See §30.55(h)(1))

When either all or part of the shipment does not require a SED, one of the following statements must appear on the bill of lading, air waybill, or other loading documents for carrier use:

1. "No SED required, FTSR Section 30.55 (h)".
2. "No SED required - no individual Schedule B number valued over \$2,500".
3. "Remainder of shipment valued \$2,500 or less per individual Schedule B number".

[Note: Refer to FTSR Letter 168 (amendment 1) for more detailed information on acceptable SED exemption statements.]

B. Shipments from the United States to Canada, except those: (See §30.58)

- (1) Requiring a Department of Commerce export license.
- (2) Subject to the Department of State, International Traffic in Arms Regulations regardless of license requirements.
- (3) Subject to Department of Justice, Drug Enforcement Administration, export declaration requirements.

[Note: For merchandise transhipped from the United States through Canada for ultimate destination to a foreign country, other than Canada, a SED or AES record is required.]

C. Shipments through the U.S. Postal Service that do not require an export license and the shipment is valued at \$2500 or under.

D. Shipments from one point in the United States to another point in the United States by routes passing through Mexico, and shipments from one point in Mexico to another point in Mexico by routes passing through the United States.

E. Shipments to the U.S. Armed Services

- (1) All commodities consigned to the U.S. Armed Service, including exchange systems. (See §30.52)
- (2) Department of Defense Military Assistance Program Grant-Aid shipments being transported as Department of Defense cargo. (See §30.52)

F. Shipments to U.S. Government agencies and employees for their exclusive use. (See §30.53)

G. Other miscellaneous shipments. (See §30.55)

- (1) Diplomatic pouches and their contents.
- (2) Human remains and accompanying receptacles and flowers.
- (3) Shipments of gift parcels moving under General License GFT.
- (4) Shipments of interplant correspondence and other business records from a U.S. firm to its subsidiary or affiliate.
- (5) Shipments of pets as baggage, accompanying or not accompanying persons leaving the United States.

H. Merchandise not moving as cargo under a bill of lading or air waybill and not requiring a validated export license.

- (1) Baggage and household effects of persons leaving the United States when such are owned by the person, in his possession at the time of departure and not intended for sale.
- (2) Carriers' stores, supplies, equipment, bunker fuel, and so forth, when not intended for unloading in a foreign country.
- (3) Usual and reasonable kinds and quantities of dunnage necessary to secure and stow cargo. (For sole use on board the carrier)

If the above shipments are moving under a bill of lading or air waybill, a SED is required, but Schedule B numbers should **not** be shown, and the SED should include a statement that the shipment consists of baggage, personal effects, and so forth.

If these shipments require a validated export license, the SED must identify the shipment as baggage, personal effects, and so forth, and must contain all of the information required on the SED.

I. SED for Personal Effects and Household Goods

- (1) A SED is required for personal effects and household goods only when the value of such items is \$2,500 or over. A schedule B number is not required for such items.
- (2) Personal effects and household goods destined for Canada do not require a SED regardless of value.

9. Retention of Shipping Documents

Exporters or their agents must maintain copies of shipping documents for a period of 5 years for statistical purposes. Additional record retention requirements for licensed shipments appear in the Export Administration Regulations. Exporters or their agents must also be aware of the record retention policies of other Government agencies.

10. Administration Provisions

The SED and its content is strictly confidential and used solely for official purposes authorized by the Secretary of Commerce in accordance with 13 U.S.C. Section 301(g). Neither the SED nor its contents may be disclosed to anyone except the exporter or its agent by those having possession of or access to any official copy. (See §30.91)

Information from the SED (except common information) may not be copied to manifests or other shipping documents. The exporter (U.S. principal party in interest) or the forwarding or other agent may not furnish the SED or its content to anyone for unofficial purposes.

Copies of the SED may be supplied to the exporter (U.S. principal party in interest) or its agent only when such copies are needed to comply with official U.S. Government requirements.

A SED presented for export constitutes a representation by the exporter (U.S. principal party in interest) that all statements and information are in accordance with the export control regulations. The commodity described on the declaration is authorized under the particular license as identified on the declaration, all statements conform to the applicable licenses, and all conditions of the export control regulations have been met.

It is unlawful to knowingly make false or misleading representation for exportation. This constitutes a violation of the Export Administration Act, 50, U.S.C. App. 2410. It is also a violation of export control laws and regulations to be connected in any way with an altered SED to effect export.

Commodities that have been, are being, or for which there is probable cause to believe they are intended to be exported in violation of laws or regulations are subject to seizure, detention, condemnation, or sale under 22 U.S.C. Section 401.

To knowingly make false or misleading statements relating to information on the SED is a criminal offense subject to penalties as provided for in 18 U.S.C. Section 1001.

Violations of the Foreign Trade Statistics Regulations are subject to civil penalties as authorized by 13 U.S.C. Section 305. (See §30.95)

11. Regulations

Detailed legal and regulatory requirements regarding the SED and its preparation are contained in the Foreign Trade Statistics Regulations (FTSR) (15 CFR, Part 30). Questions concerning the FTSR may be directed to the Regulations, Outreach, & Education Branch Foreign Trade Division, U.S. Census Bureau on (301) 457-2238. Up to date copies of regulations, FTSR Letters, *Federal Register* Notices, and other current information can also be accessed on the Foreign Trade Division's web site at www.census.gov/foreign-trade

Information concerning export control laws and regulations including additional SED requirements is contained in the Export Administration Regulations (EAR) (15 CFR Parts 730 - 774) which may be purchased from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. The EAR can also be accessed on the Bureau of Export Administration (BXA) web site at www.bxa.doc.gov

12. Office of Management and Budget Response Burden Paragraph

Public reporting burden for this collection of information is estimated to average slightly more than 11 minutes (.186 hour) per response for the paper SED, Commerce Form 7525-V, and approximately 3 minutes (.05 hour) per response for the Automated Export System, including the 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 or any other aspect of this collection of information, including suggestions for reducing this burden to the Associate Director for Administration, Room 3104, Federal Office Building 3, Bureau of the Census, Washington, DC 20233-0001; and to the Office of Management and Budget, Washington, DC 20503.

13. References

Schedule B - Statistical Classification of Domestic and Foreign Commodities Exported from the United States. For sale by the Superintendent of Documents, U.S. Government, U.S. Government Printing Office, Washington, DC 20402 and local U.S. Customs District Directors. A Schedule B search engine is also available on the FTD web site.
(www.census.gov/foreign-trade)

Schedule C - Classification of Country and Territory Designations for U.S. Foreign Trade Statistics. Free from the Bureau of the Census, Washington, DC 20233-0001. Also included as part of Schedule B. Schedule C codes are also available on the FTD web site.
(www.census.gov/foreign-trade)

Schedule D - Classification of Customs Districts and Ports for U.S. Foreign Trade Statistics. Free from the Bureau of the Census, Washington, DC 20233-0001. Also included as part of Schedule B. The Schedule D codes are also available on the FTD web site.
(www.census.gov/foreign-trade)

Foreign Trade Statistics Regulations (FTSR). Free from the Bureau of the Census, Washington, DC 20233-0001. The FTSR is also available for downloading on the FTD web site. (www.census.gov/foreign-trade)

Export Administration Regulations (EAR). For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402 and U.S. Department of Commerce District Offices. The EAR is also available on the BXA web site (www.bxa.doc.gov)

Note: This is an instructional pamphlet summarizing the preparation of the SED. It is in no way intended as a substitute for either the Foreign Trade Statistics Regulations, the Export Administration Regulations, or the regulations of any other agency.

See the Appendix for a List of Telephone Contacts Providing Additional Information

**INFORMATION TO BE REPORTED ON THE
SHIPPER'S EXPORT DECLARATION
FORM 7525-V**

Block Number and Data Required

- 1(a) **U.S. Principal Party In Interest (USPPI)** - Provide the name and address of the U.S. exporter (U.S. principal party in interest). The USPPI is the person in the United States that receives the primary benefit, monetary or otherwise, of the export transaction. Generally that person is the U.S. seller, manufacturer, order party, or foreign entity. The foreign entity must be listed as the USPPI if in the United States when the items are purchased or obtained for export. Report only the first five digits of the ZIP code. (See §30.4, 30.7)
- 1(b) **USPPI Employer Identification Number (EIN) or ID Number**- Enter the USPPI's Internal Revenue Service Employer Identification Number (EIN) or Social Security Number (SSN) if no EIN has been assigned. Report the 9-digit numerical code as reported on your latest Employer's Quarterly Federal Tax Return, Treasury Form 941. The EIN is usually available from your accounting or payroll department. If an EIN or SSN is not available a border crossing number, passport number, or a Customs identification number must be reported. (See §30.7(d)(2))
- 1(c) **Parties To Transaction** - Indicate if this is a related or non-related party transaction. A related party transaction is a transaction between a USPPI and a foreign consignee, (e.g., parent company or sister company), where there is at least 10 percent ownership of each by the same U.S. or foreign person or business enterprise.
- 2 **Date of Exportation** - Enter the date the merchandise is scheduled to leave the United States for all methods of transportation . If the actual date is not known, report the best estimate of departure. The date format should be indicated by MM/DD/YYYY.
- 3 **Transportation Reference Number** - Report the booking number for ocean shipments. The booking number is the reservation number assigned by the carrier to hold space on the vessel for the cargo being shipped. For air shipments the airway bill number must be reported. For other methods of transportation leave blank.
- 4(a) **Ultimate Consignee** - Enter the name and address of the foreign party actually receiving the merchandise for the designated end-use or the party so designated on the export license. For overland shipments to Mexico, also include the Mexican state in the address.

- 4(b) **Intermediate Consignee** - Enter the name and address of the party in a foreign country who makes delivery of the merchandise to the ultimate consignee or the party so named on the export license.
- 5 **Forwarding Agent** - Enter the name and address of the forwarding or other agent authorized by a principal party in interest.
- 6 **Point (State) of Origin or Foreign Trade Zone (FTZ) Number**
- (a) If from a FTZ enter the FTZ number for exports leaving the FTZ, otherwise enter the:
 - (b) two-digit U.S. Postal Service abbreviation of the state in which the merchandise actually starts its journey to the port of export, or
 - (c) State of the commodity of the greatest value, or
 - (d) State of consolidation.
- 7 **Country of Ultimate Destination** - Enter the country in which the merchandise is to be consumed, further processed, or manufactured; the final country of destination as known to the exporter at the time of shipment; or the country of ultimate destination as shown on the export license. Two-digit (alpha character) International Standards Organization (ISO) codes may also be used.
- 8 **Loading Pier** - (For vessel shipments only) Enter the number or name of the pier at which the merchandise is laden aboard the exporting vessel.
- 9 **Method of Transportation** - Enter the method of transportation by which the merchandise is exported (or exits the border of the United States). Specify the method of transportation by name, such as, vessel, air, rail, truck, etc. Specify "own power" if applicable.
- 10 **Exporting Carrier** - Enter the name of the carrier transporting the merchandise out of the United States. For vessel shipments, give the name of the vessel.
- 11 **Port of Export**
- (a) For Overland Shipments - Enter the name of the U.S. Customs port at which the surface carrier (truck or railcar) crosses the border.
 - (b) For Vessel and Air Shipments - Enter the name of the U.S. Customs port where the merchandise is loaded on the carrier (airplane or ocean vessel) that is taking the merchandise out of the United States.
 - (c) For Postal (mail) Shipments - Enter the U.S. Post Office from which the merchandise is mailed.

- 12 **Foreign Port of Unloading** - For vessel shipments between the United States and foreign countries, enter the foreign port and country at which the merchandise will be unloaded from the exporting carrier. For vessel and air shipments between the United States and Puerto Rico, enter the Schedule C code, "U.S. Customs District and Port Code".
- 13 **Containerized** - (For vessel shipments only) Check the YES box for cargo originally booked as containerized cargo and for cargo that has been placed in containers at the vessel operator's option.
- 14 **Carrier Identification Code** - Enter the 4-character Standard Carrier Alpha Code (SCAC) of the carrier for vessel, rail and truck shipments, or the 2- or 3-character International Air Transport Association (IATA) Code of the carrier for air shipments. In a consolidated shipment, if the ultimate carrier is unknown, the consolidators carrier ID code may be reported. The National Motor Freight Traffic Association (703) 838-1831 or www.nmfta.org issues the SCAC's for ocean carriers, trucking companies and consolidators. The American Association of Railroads, Railinc (919) 651-5006 issues the SCAC codes for rail carriers. The International Air Transportation Association (IATA) issues the air carrier codes. The IATA codes are available on the Foreign Trade Division web site under "Air Carrier Codes" at www.census.gov/foreign-trade.
- 15 **Shipment Reference Number** - Enter the unique reference number assigned by the filer of the SED for identification purposes. This shipment reference number must be unique for five years. For example, report an invoice number, bill of lading or airway bill number, internal file number or so forth.
- 16 **Entry Number** - Enter the Import Entry Number when the export transaction is used as proof of export for import transactions, such as In-Bond, Temporary Import Bond or Drawback's and so forth. Also, an Entry Number is required for merchandise that is entered as an import (CF 7501 or Automated Broker Interface (ABI) entries) and is then being exported out of the United States.
- 17 **Hazardous Materials** - Check the appropriate "Yes" or "No" indicator that identifies the shipment as hazardous as defined by the Department of Transportation.
- 18 **In Bond Code** - Report one of the 2 - character In-Bond codes listed in Part IV of Appendix C of the FTSR (15 CFR Part 30) to include the type of In-Bond or not In-Bond shipment.
- 19 **Routed Export Transaction** - Check the appropriate "Yes" or "No" indicator that identifies the transaction as a routed export transaction. A routed export transaction is where the foreign principal party in interest authorizes a U.S. forwarding or other agent to export the merchandise out of the United States.
- 20 **Schedule B Description of Commodities** - Use columns 22 - 24 to enter the commercial description of the commodity being exported, its schedule B number, the quantity in

schedule B units, and the shipping weight in kilograms. Enter a sufficient description of the commodity as to permit verification of the Schedule B Commodity Number or the commodity description as shown on the validated export license. Include marks, numbers, or other identification shown on the packages and the numbers and kinds of packages (boxes, barrels, baskets, etc.)

21 **"D" (Domestic) , "F" (Foreign) or M (Foreign Military Sales)**

- (a) Domestic exports (D) - merchandise that is grown, produced, or manufactured in the United States (including imported merchandise which has been enhanced in value or changed from the form in which imported by further manufacture or processing in the United States).
- (b) Foreign exports (F) - merchandise that has entered the United States and is being re-exported in the same condition as when imported.
- (c) Foreign Military Sales (M) - exports of merchandise that are sold under the foreign military sales program.

22 **Schedule B Number** - Enter the commercial description of the commodity being exported and the ten-digit commodity number as provided in Schedule B - Statistical Classification of Domestic and Foreign Commodities Exported from the United States. See item 5 (page 2) for a discussion of not repeating the same Schedule B numbers on the SED. If necessary, the Harmonized Tariff Schedule (HTS) number can be reported on the SED. See the Appendix showing a list of telephone numbers for assistance with Schedule B numbers.

23 **Quantity** (Schedule B Units) - Report whole unit(s) as specified in the Schedule B commodity classification code. Report also the unit specified on the export license if the units differ. See the Appendix showing a list of telephone numbers for assistance with units of quantity.

24 **Shipping Weight** (kilograms) - (For vessel and air shipment only) Enter the gross shipping weight in kilograms for each Schedule B number, including the weight of containers but excluding carrier equipment. To determine kilograms use pounds (lbs) Multiplied by 0.4536 = kilograms (report whole units.)

25 **VIN/Product Number/Vehicle Title Number** - (For used self-propelled vehicles only). Report the following items of information for used self-propelled vehicles as defined in Customs regulations 19 CFR 192.1: (1) Report the unique Vehicle Identification Number (VIN) in the proper format; (2) Report the Product Identification Number (PIN) for those used self propelled vehicles for which there are no VINs; and (3) the Vehicle Title Number.

- 26 **Value** (U.S. dollars) - Enter the selling price or cost if not sold, including freight, insurance, and other charges to U.S. port of export, but excluding unconditional discounts and commissions (nearest whole dollar, omit cents). The value to be reported on the SED is the exporter's (U.S. principal party in interest) price or cost if not sold, to the foreign principal party in interest. Report one value for each Schedule B number.
- 27 **License No./License Exception Symbol/Authorization - Whenever a SED or AES record is required:**
- (a) Enter the license number on the SED or AES record when you are exporting under the authority of a Department of Commerce, Bureau of Export Administration (BXA) license, a Department of State, Office of Defense Trade Controls (ODTC) license, a Department of the Treasury, Office of Foreign Assets Control (OFAC) license (enter either the general or specific OFAC license number), a Department of Justice, Drug Enforcement Agency (DEA) permit, or any other export license number issued by a Federal government agency. For the BXA license the expiration date of the license must be entered on the paper version of the SED only.
 - (b) Enter the correct License Exception symbol (e.g. LVS, GBS, CIV) on the SED or AES record when you are exporting under the authority of a License Exception. See § 740.1, § 740.2, and § 758.1 of the Export Administration Regulations (EAR).
 - (c) Enter the "No License Required" (NLR) designator when you are exporting items under the NLR provisions of the EAR:
 - (1) When the items being exported are subject to the EAR but not listed on the Commerce Control List (CCL) (i.e. items that are classified as EAR99); and
 - (2) When the items being exported are listed on the CCL but do not require a license.
- 28 **Export Control Classification Number (ECCN)** - Whenever a SED or AES record is required, you must enter the correct Export Control Classification Number (ECCN) on the SED or AES record for all exports authorized under a license or License Exception, and items being exported under the "No License Required" (NLR) provisions of the EAR that are listed on the CCL and have a reason for control other than anti-terrorism (AT).
- 29 **Duly authorized officer or employee** - Provide the signature of the exporter (U.S. principal party in interest) authorizing the named forwarding or agent to effect the export when such agent does not have a formal power of attorney or written authorization.

- 30 **Signature/Certification** - Provide the signature of the exporter (U.S. principal party in interest) or authorized forwarding or other agent certifying the truth and accuracy of the information on the SED, the title of exporter (U.S. principal party in interest) or authorized agent, the date of signature, the telephone number of the exporter (U.S. principal party in interest) or authorized agent preparing the SED and who can best answer questions for resolving problems on the SED, and the email address of the exporter (U.S. principal party in interest) or authorized agent.
- 31 **Authentication** - For Customs use only.

APPENDIX

List of telephone Numbers Providing Additional Assistance in Filling Out the Shipper's Export Declaration (SED)

(Census Bureau) Foreign Trade Division Contacts

<i>Commodity Classification (Schedule B Number) Assistance</i>	<i>Schedule B</i>
Food, Animal and Wood Products.....301-457-3484	Chapters 1-24; 41; 43-49 (Including paper and printed matter)
Minerals..... 301-457-3484	Chapters 25-27; 68-71
Metals.....301-457-3259	Chapters 72-83
Textiles and Apparel.....301-457-3484	Chapters 41-43; 50-67
Machinery and Vehicles.....301-457-3259	Chapters 84-85; 86-89 (including computers, other electronic equipment and transportation)
Chemical and Sundries.....301-457-3259	Chapters 28-40; 90-98

Foreign Trade Statistics Regulations 301-457-2238

Automated Export System (AES) 1-800-549-0595

Other Agency Export Control Telephone Contacts

Bureau of Export Administration, Department of Commerce <www.bxa.doc.gov>
Washington, DC Newport Beach, CA San Jose, CA
202-482- 4811 or 949-660-0144 408-998-7402
202-482-2642

International Trade Administration, Export Assistance Center 1-800-872-8723
<www.ita.doc.gov>

Department of State, Office of Defense Trade Controls (ODTC)
(International Traffic In Arms Regulations (ITAR)) 202-663-2714 <www.pmdtc.org>

Department of the Treasury, Office of Foreign Assets Control (OFAC)
(Sanctioned countries and trade restrictions) 202-622-2490 <www.treas.gov/ofac>

U.S. Customs Import (Inbound) Questions (Summary Management Office) 202-927-0625
<www.customs.treas.gov>

U.S. Customs Export (Outbound) Questions (Outbound Programs) 202-927-6060
<www.customs.treas.gov>

NAFTA (hotline) 972-574-4061 <www.mac.doc.gov/nafta/nafta2.htm>

To Order Paper SEDs Contact the: Government Printing Office (GPO)
Publication Order & Information Office
202-512-1800

1a. U.S. PRINCIPAL PARTY IN INTEREST (USPPI) (Complete name and address) Willis and Company 4052 Jodie Lane Toledo, OH		ZIP CODE 12345	2. DATE OF EXPORTATION 10-01-00	3. TRANSPORTATION REFERENCE NO. 00-333-3838
b. USPPI EIN (IRS) OR ID NO. 12-3456789	c. PARTIES TO TRANSACTION <input type="checkbox"/> Related <input checked="" type="checkbox"/> Non-related			
4a. ULTIMATE CONSIGNEE (Complete name and address) Brandy, Inc. 38 Windy Lane London, England WR32LB		b. INTERMEDIATE CONSIGNEE (Complete name and address) Hercule Movers 33 Airport Road London, England WR32LB		
5. FORWARDING AGENT (Complete name and address) Export Services 10 Parcel Express Way New York, NY 10001		6. POINT (STATE) OF ORIGIN OR FTZ NO. OH	7. COUNTRY OF ULTIMATE DESTINATION England	
8. LOADING PIER (Vessel only)	9. METHOD OF TRANSPORTATION (Specify) AIR	14. CARRIER IDENTIFICATION CODE PEGA	15. SHIPMENT REFERENCE NO. SED1001-01	
10. EXPORTING CARRIER Peg Airlines	11. PORT OF EXPORT JFK International Airport	16. ENTRY NUMBER	17. HAZARDOUS MATERIALS Yes <input checked="" type="checkbox"/> No	
12. PORT OF UNLOADING (Vessel and air only) Gatwick, England	13. CONTAINERIZED (Vessel only) Yes <input type="checkbox"/> No	18. IN BOND CODE	19. ROUTED EXPORT TRANSACTION Yes <input type="checkbox"/> No	

20. SCHEDULE B DESCRIPTION OF COMMODITIES (Use columns 22-24)

D/F or M (21)	SCHEDULE B NUMBER (22)	QUANTITY - SCHEDULE B UNIT(S) (23)	SHIPPING WEIGHT (Kilograms) (24)	VIN/PRODUCT NUMBER/ VEHICLE TITLE NUMBER (25)	VALUE (U.S. dollars, omit cents) (Selling price or cost if not sold) (26)
D	3406.00.0000 Candles	15 KG	18 KG	USE ONLY FOR USED VEHICLES	3000.00
D	3405.10.0000 Shoe Polish	20 KG	21 KG		2900.00

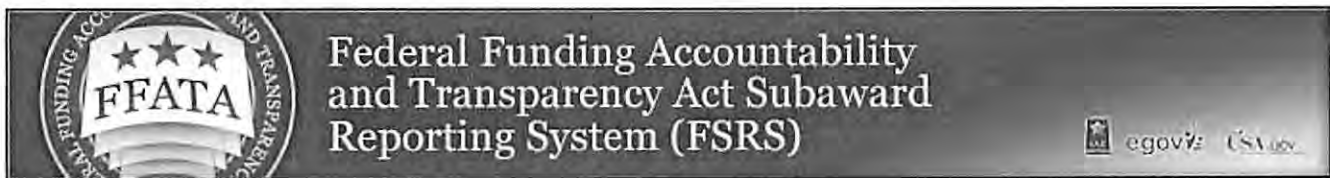
27. LICENSE NO./LICENSE EXCEPTION SYMBOL/AUTHORIZATION AO12345		28. ECCN (When required) 2A225
29. Duly authorized officer or employee		The USPPI authorizes the forwarder named above to act as forwarding agent for export control and customs purposes.
30. I certify that all statements made and all information contained herein are true and correct and that I have read and understand the instructions for preparation of this document, set forth in the "Correct Way to Fill Out the Shipper's Export Declaration." I understand that civil and criminal penalties, including forfeiture and sale, may be imposed for making false or fraudulent statements herein, failing to provide the requested information or for violation of U.S. laws on exportation (13 U.S.C. Sec. 305; 22 U.S.C. Sec. 401; 18 U.S.C. Sec. 1001; 50 U.S.C. App. 2410).		
Signature		Confidential - For use solely for official purposes authorized by the Secretary of Commerce (13 U.S.C. 301 (g)).
Title President		Export shipments are subject to inspection by U.S. Customs Service and/or Office of Export Enforcement.
Date 10-01-00		31. AUTHENTICATION (When required)
Telephone No. (Include Area Code) (111) 555-1111		E-mail address your.name@your.company

NOTE: If no license is required put 'NLR' in block 27 and EAR 99 in block 28.

1a. U.S. PRINCIPAL PARTY IN INTEREST (USPPI) <i>(Complete name and address)</i>			
ZIP CODE		2. DATE OF EXPORTATION	3. TRANSPORTATION REFERENCE NO.
b. USPPI EIN (IRS) OR ID NO.	c. PARTIES TO TRANSACTION <input type="checkbox"/> Related <input type="checkbox"/> Non-related		
4a. ULTIMATE CONSIGNEE <i>(Complete name and address)</i>			
b. INTERMEDIATE CONSIGNEE <i>(Complete name and address)</i>			
5. FORWARDING AGENT <i>(Complete name and address)</i>			
		6. POINT (STATE) OF ORIGIN OR FTZ NO.	7. COUNTRY OF ULTIMATE DESTINATION
8. LOADING PIER <i>(Vessel only)</i>	9. METHOD OF TRANSPORTATION <i>(Specify)</i>	14. CARRIER IDENTIFICATION CODE	15. SHIPMENT REFERENCE NO.
10. EXPORTING CARRIER	11. PORT OF EXPORT	16. ENTRY NUMBER	17. HAZARDOUS MATERIALS Yes <input type="checkbox"/> No
12. PORT OF UNLOADING <i>(Vessel and air only)</i>	13. CONTAINERIZED <i>(Vessel only)</i> Yes <input type="checkbox"/> No	18. IN BOND CODE	19. ROUTED EXPORT TRANSACTION <input type="checkbox"/> Yes <input type="checkbox"/> No

20. SCHEDULE B DESCRIPTION OF COMMODITIES <i>(Use columns 22–24)</i>				VIN/PRODUCT NUMBER/ VEHICLE TITLE NUMBER (25)	VALUE (U.S. dollars, omit cents) <i>(Selling price or cost if not sold)</i> (26)
D/F or M (21)	SCHEDULE B NUMBER (22)	QUANTITY – SCHEDULE B UNIT(S) (23)	SHIPPING WEIGHT <i>(Kilograms)</i> (24)		

27. LICENSE NO./LICENSE EXCEPTION SYMBOL/AUTHORIZATION	28. ECCN <i>(When required)</i>
29. Duly authorized officer or employee	The USPPI authorizes the forwarder named above to act as forwarding agent for export control and customs purposes.
30. I certify that all statements made and all information contained herein are true and correct and that I have read and understand the instructions for preparation of this document, set forth in the "Correct Way to Fill Out the Shipper's Export Declaration." I understand that civil and criminal penalties, including forfeiture and sale, may be imposed for making false or fraudulent statements herein, failing to provide the requested information or for violation of U.S. laws on exportation (13 U.S.C. Sec. 305; 22 U.S.C. Sec. 401; 18 U.S.C. Sec. 1001; 50 U.S.C. App. 2410).	
Signature	Confidential – For use solely for official purposes authorized by the Secretary of Commerce (13 U.S.C. 301 (g)).
Title	Export shipments are subject to inspection by U.S. Customs Service and/or Office of Export Enforcement.
Date	31. AUTHENTICATION <i>(When required)</i>
Telephone No. <i>(Include Area Code)</i>	E-mail address



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AWARDEES

Please use Internet Explorer 6.0+, Mozilla Firefox 2.0+, or Apple Safari 3.0+ to access FSRS.

[About FSRS FAQs](#)

About FSRS

The Federal Funding Accountability and Transparency Act (FFATA) was signed on September 26, 2006. The intent is to empower every American with the ability to hold the government accountable for each spending decision. The end result is to reduce wasteful spending in the government. The FFATA legislation requires information on federal awards (federal financial assistance and expenditures) be made available to the public via a single, searchable website, which is www.USASpending.gov.

The FFATA Subaward Reporting System (FSRS) is the reporting tool Federal prime awardees (i.e. prime contractors and prime grants recipients) use to capture and report subaward and executive compensation data regarding their first-tier subawards to meet the FFATA reporting requirements. Prime contract awardees will report against sub-contracts awarded and prime grant awardees will report against sub-grants awarded. The sub-award information entered in FSRS will then be displayed on www.USASpending.gov associated with the prime award furthering Federal spending transparency.

REPORTING TIMELINE FOR PRIME CONTRACTORS

Prime Contractors awarded a Federal contract or order that is subject to Federal Acquisition Regulation clause 52.204-10 (Reporting Executive Compensation and First-Tier Subcontract Awards) are required to file a FFATA subaward report by the end of the month following the month in which the prime contractor awards any subcontract greater than \$25,000. This reporting requirement will be phased-in (see below):

- **Phase 1:** Reporting subcontracts under federally-awarded contracts and orders valued greater than or equal to \$20,000,000, reporting starts now.
- **Phase 2:** Reporting subcontracts under federally-awarded contracts and orders valued greater than or equal to \$550,000, reporting starts October 1, 2010.
- **Phase 3:** Reporting subcontracts under federally-awarded contracts and orders valued greater than or equal to \$25,000, reporting starts March 1, 2011.

Although the requirement to report subawards is being phased-in at certain dollar levels, if you would like to start reporting prior to the start date for your subcontracts, the system is available to you for reporting.

Documents

User Guides

» [FSRS Awardee Guide](#)

Training Materials

» [FSRS Awardee User Demonstration](#)

News

Question of the Month:

Who is required to file a FFATA report in FSRS? [View the answer](#)

New! As of October 29, 2010, FSRS.gov now supports both contracts and grants sub-award reporting. Prime awardees, [click here](#) to register or log-in.

Viewer Software:

Some documents linked from this page are in PDF, Flash, or PowerPoint format. To view these files, you may need to download:
 » [Adobe Acrobat Reader](#)
 » [Adobe Flash Player](#)
 » [Microsoft PowerPoint Viewer 2007](#)

REPORTING TIMELINE FOR PRIME GRANT RECIPIENTS

Prime Grant Recipients awarded a new Federal grant greater than or equal to \$25,000 as of October 1, 2010 are subject to FFATA sub-award reporting requirements as outlined in the Office of Management and Budgets guidance issued August 27, 2010. The prime awardee is required to file a FFATA sub-award report by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$25,000.

**For questions
about FSRS,
contact:**

» [Click here for Public Law 109-282 FFATA Legislation](#)

» [Click here for Public Law 110-252 FFATA Legislation](#)

» [Click here for Federal Acquisition Regulation](#)

» [Click here for OMB Guidance on Subaward and Executive Compensation Reporting](#)

» Your contracting officer for questions about FSRS applicability to your contracts.

» [For Help: Federal Service Desk](#)

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