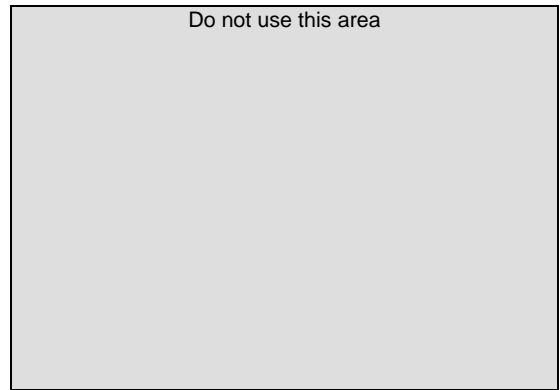


**INFORMATION RETURN RELATING TO CONTROLLED FOREIGN AFFILIATES (2003 and later taxation years)**

- Use this version of the return for taxation years that **begin** after 2002.
- A separate return must be filed for each controlled foreign affiliate.
- Do not file a return for "dormant" or "inactive" foreign affiliates. Refer to the attached instructions for the definition of dormant or inactive foreign affiliates.
- References on this return to the foreign affiliate or the affiliate refer to the foreign affiliate for which the reporting taxpayer is filing this return.
- If you are reporting on a partnership, references to year or taxation year should be read as fiscal period and references to taxpayer should be read as partnership.
- If you need more space to report information, you can use attachments.
- Unless otherwise noted, all amounts should be in Canadian dollars.



If this is an amended return, tick this box.

**Part I – Identification**

**Section 1 – Reporting taxpayer information**

Tick a box to indicate who you are reporting for, and complete the areas that apply (print)				
<input type="checkbox"/> individual	First name	Last name	Initial	Social insurance number
<input type="checkbox"/> corporation	Corporation's name		Business Number	
<input type="checkbox"/> trust	Trust's name		Account number	
<input type="checkbox"/> partnership	Partnership's name		Partnership's identification number	
Reporting taxpayer's address				
No. Street Postal code				
City Province or territory				
Year Month Day Year Month Day				
For what taxation year are you filing this return? from to				
Is this the first time that the reporting taxpayer has filed Form T1134 for this foreign affiliate? Yes <input type="checkbox"/> No <input type="checkbox"/>				

**Section 2 – Group structure – Attach a separate page with the following information**

<ul style="list-style-type: none"> <li>• List the name and country of residence of each corporation (other than another foreign affiliate of the reporting taxpayer) that is related to the reporting taxpayer and that has an equity percentage (as defined in subsection 95(4) of the Act) in the foreign affiliate.</li> <li>• If the reporting taxpayer is a partnership, list the name and address of each member of the partnership.</li> <li>• List the name and country of residence of each other foreign affiliate of the reporting taxpayer that has an equity percentage in the foreign affiliate.</li> <li>• List the name and country of residence of each other controlled foreign affiliate of the reporting taxpayer in which the foreign affiliate has an equity percentage and of each non-controlled foreign affiliate of the reporting taxpayer in which the foreign affiliate has a direct equity percentage.</li> <li>• List the name and address of each partnership of which the foreign affiliate is a member.</li> </ul> <p><b>Note:</b> You can satisfy the above requirements by submitting a group organizational chart that includes the requested information. You only have to file one organizational chart for a group of persons that are related to each other.</p>	
Identify the reporting taxpayer filing the organizational chart for the related group.	Name

**Part II – Foreign affiliate information**

**Section 1 – General information**

Where the foreign affiliate has more than one tax year ending in the reporting taxpayer's tax year, report the required information for the second and subsequent tax year(s) of the foreign affiliate in an attachment filed with the return.

**A. Identification of foreign affiliate**

Name	Address of head office
Year in which the corporation became a foreign affiliate of the reporting taxpayer	Did the corporation cease to be a foreign affiliate of the reporting taxpayer in the year? Yes <input type="checkbox"/>
Specify the principal activity(ies) of the foreign affiliate using the appropriate North American Industrial Classification System (NAICS) code(s) from the list on page 10.	
NAICS code(s):	1 <input type="text"/> <input type="text"/> <input type="text"/> 2 <input type="text"/> <input type="text"/> <input type="text"/> 3 <input type="text"/> <input type="text"/> <input type="text"/> 4 <input type="text"/> <input type="text"/> <input type="text"/>

Specify the countries or jurisdictions in which the foreign affiliate carries on a business or other income earning activity. Enter the appropriate country code(s) from the list on page 8.

Country code(s):                      1                         2                         3                         4

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Country or jurisdiction of residence of the foreign affiliate. Enter the appropriate country code from the list on page 8.

Country code:                     

**B. Capital stock of foreign affiliate**

(i) Total book cost of shares of the foreign affiliate's capital stock owned by the reporting taxpayer as of the end of reporting taxpayer's taxation year:

	Canadian \$	Foreign currency	Currency code
Book (historical) cost:	<input type="text"/>   <input type="text"/> 00	<input type="text"/>   <input type="text"/> 00	<input type="text"/> <input type="text"/> <input type="text"/>

(ii) Total book cost of shares of the foreign affiliate's capital stock at the end of reporting taxpayer's taxation year owned by a controlled foreign affiliate of the reporting taxpayer or other person related to the reporting taxpayer:

	Canadian \$	Foreign currency	Currency code
Book (historical) cost:	<input type="text"/>   <input type="text"/> 00	<input type="text"/>   <input type="text"/> 00	<input type="text"/> <input type="text"/> <input type="text"/>

**C. Other information**

(i) What was the reporting taxpayer's equity percentage in the foreign affiliate at the beginning of the reporting taxpayer's taxation year? \_\_\_\_\_ %

(ii) What was the reporting taxpayer's equity percentage in the foreign affiliate at the end of the reporting taxpayer's taxation year? \_\_\_\_\_ %

(iii) If the Act were read without paragraph 95(2.2)(a), would the reporting taxpayer have a qualifying interest in the foreign affiliate:

(a) at the beginning of the reporting taxpayer's taxation year?                      Yes                       No

(b) at the end of the reporting taxpayer's taxation year?                      Yes                       No

(iv) Specify the gross amount of the debt:

a. the foreign affiliate owed to the reporting taxpayer at the end of the reporting taxpayer's taxation year	Canadian \$	Foreign currency	Currency code
	<input type="text"/>   <input type="text"/> 00	<input type="text"/>   <input type="text"/> 00	<input type="text"/> <input type="text"/> <input type="text"/>
b. the reporting taxpayer owed to the foreign affiliate at the end of the reporting taxpayer's taxation year	Canadian \$	Foreign currency	Currency code
	<input type="text"/>   <input type="text"/> 00	<input type="text"/>   <input type="text"/> 00	<input type="text"/> <input type="text"/> <input type="text"/>

**Section 2 – Financial information of the foreign affiliate**

Give the taxation year of the foreign affiliate for which the information on this return is reported:                      from                      Year                      Month                      Day                      to                      Year                      Month                      Day

For each taxation year of the foreign affiliate ending in the reporting taxpayer's taxation year, provide the following information for the affiliate:

- unconsolidated financial statements (including the notes to the financial statements) or, if unavailable, the financial information that is available to you as a shareholder                      Attached (tick)                      Yes                       No

	Canadian \$	Foreign currency	Currency code*
- total assets	<input type="text"/>   <input type="text"/> 00	<input type="text"/>   <input type="text"/> 00	<input type="text"/> <input type="text"/> <input type="text"/>
- accounting net income before tax	<input type="text"/>   <input type="text"/> 00	<input type="text"/>   <input type="text"/> 00	<input type="text"/> <input type="text"/> <input type="text"/>
- income or profits tax paid or payable on income	<input type="text"/>   <input type="text"/> 00	<input type="text"/>   <input type="text"/> 00	<input type="text"/> <input type="text"/> <input type="text"/>

- country to which income or profits tax was paid or payable  
Enter appropriate country code(s) from the list on page 8.

1                         2                         3                         4

\*If financial information is reported in a foreign currency, provide the appropriate currency code from the list on page 9.

**Section 3 – Surplus accounts**

1. Did the reporting taxpayer, at any time in the taxation year, receive a dividend on a share of the capital stock of the foreign affiliate?  
 Yes  No  If yes, provide amount of dividend.  | 00

If yes, and the reporting taxpayer is a corporation, the reporting taxpayer must provide summary calculations of the exempt surplus, exempt deficit, taxable surplus, taxable deficit, and underlying foreign tax of the foreign affiliate at the end of the affiliate's last taxation year ending in the reporting taxpayer's taxation year in support of the dividend deduction claimed. Documentation supporting these calculations need not be filed but should be retained as it may be requested for examination. Surplus calculations should be made in the calculating currency under subsection 5907(6) of the *Income Tax Regulations*.

From what surplus account was the dividend paid? Exempt  Taxable  Pre-acquisition

2. Was a subsection 93(1) election made or will such an election be made for the disposition of shares of the foreign affiliate in the year?  
 Yes  No  If yes, provide the actual or estimated amount elected on.  | 00

3. At any time in the taxation year of the reporting taxpayer, was the reporting taxpayer or any foreign affiliate of the reporting taxpayer involved in a corporate or other organization, reorganization, amalgamation, merger, winding-up, liquidation, dissolution, division, or an issuance, redemption, or cancellation of share capital or a similar transaction in a manner that affected the exempt surplus, exempt deficit, taxable surplus, taxable deficit, or underlying foreign tax of the affiliate for the reporting taxpayer?  
 Yes  No

4. At any time in the taxation year of the reporting taxpayer, did the reporting taxpayer or another foreign affiliate of the reporting taxpayer acquire or dispose of a share of the capital stock of the foreign affiliate?  
 Yes  No  If the answer to either question 3 or 4 is yes, provide a summary description of each transaction or event.

**Part III – Nature of income**

**Section 1 – Employees per business**

How many full-time employees or employee equivalents (as described in subparagraph (b)(ii) of the **investment business** definition in subsection 95(1) of the Act) did the foreign affiliate employ on a business by business basis throughout each taxation year of the affiliate ending in the reporting taxpayer's taxation year?

Enter the appropriate NAICS code(s) from the list in the instructions and tick the appropriate box or boxes.

Business	Number of full-time employees or employee equivalents		
	Less than 6	From 6 to 15	More than 15
1 <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Section 2 – Composition of revenue**

Give the amount of the foreign affiliate's gross revenue from a business or property for each of the affiliate's taxation years ending in the reporting taxpayer's taxation year, derived from each of the following sources. (Tick appropriate box or boxes.)

Source	Foreign affiliate's gross revenue			
	\$1 to \$500,000	\$500,000 to \$1 million	\$1 million to \$10 million	more than \$10 million
(i) Interest – From other foreign affiliates of the reporting taxpayer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Interest – Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(ii) Dividends – From other foreign affiliates of the reporting taxpayer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dividends – Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(iii) Royalties	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(iv) Rental and leasing activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(v) Loans or lending activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(vi) Insurance or reinsurance of risks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(vii) Factoring of trade accounts receivable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(viii) Disposition of investment property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Section 3 – Foreign accrual property income (FAPI)**

(i) Did the foreign affiliate earn FAPI in any taxation year of the affiliate that ended in the reporting taxpayer's taxation year? Yes  No

(ii) If yes, give the reporting taxpayer's total participating percentage for the foreign affiliate for that year \_\_\_\_\_ %

Also, give the amount of FAPI the affiliate earned that year in respect of each of the following:

	Amount
(iii) FAPI that is income from property under subsection 95(1) of the Act	_____ 00
(iv) FAPI from the sale of property under paragraph 95(2)(a.1) of the Act	_____ 00
(v) FAPI from the insurance or reinsurance of risks under paragraph 95(2)(a.2) of the Act	_____ 00
(vi) FAPI from indebtedness and lease obligations under paragraph 95(2)(a.3) of the Act	_____ 00
(vii) FAPI from indebtedness and lease obligations under paragraph 95(2)(a.4) of the Act	_____ 00
(viii) FAPI from providing services under paragraph 95(2)(b) of the Act	_____ 00
(ix) FAPI from the disposition of capital property	_____ 00
(x) FAPI under the description of C in the definition of FAPI in subsection 95(1) of the Act	_____ 00
<b>Total</b>	_____ 00

**Section 4 – Capital gains and losses**

**A. Excluded property**  
 Did the foreign affiliate dispose of a share in another foreign affiliate that was excluded property or an interest in a partnership that was excluded property in a taxation year of the affiliate that ended in the reporting taxpayer's taxation year?  
 Yes  No

**B. Property that is not excluded property**  
 Did the foreign affiliate dispose of capital property that was not excluded property in a taxation year of the affiliate that ended in the reporting taxpayer's taxation year?  
 Yes  No

**Section 5 – Income included in income from an active business**

A. Was income of the foreign affiliate that would otherwise have been included in its income from property included in its income from an active business:

- because of subparagraph 95(2)(a)(i) of the Act? Yes  No
- because of subparagraph 95(2)(a)(ii) of the Act? Yes  No
- because of subparagraph 95(2)(a)(iii) of the Act? Yes  No
- because of subparagraph 95(2)(a)(iv) of the Act? Yes  No
- because of the type of business carried on and the number of persons employed by the foreign affiliate in the business pursuant to paragraphs (a) and (b) of the definition of investment business in subsection 95(1) of the Act? Yes  No
- because of subparagraph 95(2)(f) of the Act? Yes  No

B. Was income of the foreign affiliate that would otherwise have been included in its income from a business other than an active business included in its income from an active business:

- because of the 90% test in paragraphs 95(2)(a.1) through (a.4) of the Act? Yes  No
- because of subsection 95(2.3) of the Act? Yes  No
- because of subsection 95(2.4) of the Act? Yes  No

**Section 6 – Disclosure**

Is any information requested in this return not available? Yes  No

If yes, specify the information and the reason it is not available. Also indicate the steps taken to obtain the information.

**Certification**

<p>I certify that the information given on this return and in any documents attached is, to my knowledge, correct and complete, except as disclosed in Section 4.</p> <p>Print name _____</p> <p><b>Sign here</b> _____</p> <p style="text-align: center;">It is a serious offence to file a false return.</p> <p>_____</p> <p style="text-align: center;">Position or title</p> <p>Telephone _____ Date _____</p>	<p>Person or firm paid to prepare this return:</p> <p>Name _____</p> <p>Address _____</p> <p>_____</p> <p>Postal code _____</p> <p>Telephone _____</p>
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All legislative references on this sheet refer to the *Income Tax Act* (the Act.)

## Do you have to file this return?

Form T1134-B, *Information Return Relating to Controlled Foreign Affiliates*, must be filed annually by:

- a taxpayer resident in Canada (other than a taxpayer all of whose taxable income for the year is exempt from tax under Part I of the Act) for which a non-resident corporation is a controlled foreign affiliate (CFA) **at any time in the year**; and
- a partnership where:
  - the share of the income or loss of the partnership for the year of non-resident members is less than 90% of the income or loss of the partnership for the year; and
  - a non-resident corporation would be a CFA of the partnership **at any time in the year** if the partnership were a person resident in Canada.

**Note:** A trust deemed under paragraph 94(1)(c) of the Act to be resident in Canada for purposes of Part I (i.e., a non-resident discretionary trust) is also deemed to be so resident for the purpose of filing this return.

If you are reporting for a foreign affiliate that is not a CFA, use Form T1134-A, *Information Return Relating to Foreign Affiliates that are not Controlled Foreign Affiliates*.

Do not file Form T1134-B for a foreign affiliate that is "dormant" or "inactive" for the affiliate's taxation year ending in your taxation year. For purposes of completing Form T1134-B, a dormant or inactive foreign affiliate means, for a taxation year of the affiliate, one that:

- had gross receipts (including proceeds from the disposition of property) of less than \$25,000 in the year; and
- at no time in the year had assets with a total fair market value of more than \$1,000,000.

For short taxation years (e.g., where there is a deemed year-end due to a change in control), reporting for the normal 12-month year-end is sufficient if the information that would otherwise be reported for the short taxation year is included on the T1134-B returns that are filed. A letter noting the short taxation year should accompany the returns.

As an individual (other than a trust) you do **not** have to file Form T1134-B for the year in which you first become a resident of Canada.

**Note:** In determining whether a non-resident corporation is a foreign affiliate of a taxpayer resident in Canada or of a partnership for purposes of these reporting requirements, the following rules apply:

- the reference to "any corporation" in paragraph (b) of the definition of "equity percentage" in subsection 95(4) of the Act should be read as if it were a reference to "any corporation other than a corporation resident in Canada";
- the definitions "direct equity percentage" and "equity percentage" in subsection 95(4) of the Act should be read as if a partnership were a person; and
- the definitions "controlled foreign affiliate" and "foreign affiliate" in subsection 95(1) of the Act should be read as if a partnership were a taxpayer resident in Canada.

Only the lowest tier subsidiary in a group of Canadian corporations under common control has to report for its CFA. However, if another corporation in the Canadian group has a direct equity percentage in the CFA, it too is required to report on that CFA.

If a CFA is owned indirectly by a partnership through a Canadian corporation(s), only the lowest tier Canadian corporation reports for the CFA. However, if a member of the partnership also has a direct equity percentage in the CFA, it too is required to report on the CFA.

## Due date for filing this return

Form T1134-B is due within 15 months after the end of your taxation year.

## Foreign currency conversion

Monetary values must be reported in Canadian dollars except where otherwise provided. A single value should be reported either in Canadian dollars or in a foreign currency, but not in both. When a monetary value is reported in a foreign currency, the currency in which the value is reported must be indicated using the currency codes listed on page 9. A nil amount should be reported by indicating "0" (zero) rather than leaving the box empty.

When converting amounts into Canadian dollars from a foreign currency, you should use the exchange rate in effect at the time of the transaction (e.g., the time the income was received.) If income is received throughout the year, we will accept an average rate for the year.

Where you are required to provide an amount at the beginning or at the end of the year, you may use the exchange rate in effect at the relevant time.

## More information

If you need more information, visit our Web site at [www.cra.gc.ca](http://www.cra.gc.ca) or call **1-800-959-5525**. You can also write to your local tax services office. Our addresses and fax numbers are listed on our Web site and in the government section of your telephone book.

## How to complete this return

### Part I – Identification

#### Section 1 – Reporting taxpayer information

Identify the reporting taxpayer.

#### Section 2 – Group structure

Provide information about the structure of the group (including trusts and partnerships) at the end of the taxation year. A group organizational chart that includes the requested information is acceptable. Only one organizational chart has to be filed by a related group.

### Part II – Foreign affiliate Information

#### Section 1 – General information

##### A. Identification of foreign affiliate

Identify the foreign affiliate for which this return is being filed.

For the purpose of this return, residence generally means where the foreign affiliate's central management and control is.

##### B. Capital stock of foreign affiliate

Provide information about your direct ownership and ownership by another controlled foreign affiliate and by other related parties of the capital stock of the foreign affiliate. Use the book cost of the shares on a non-consolidated, non-equity basis.

##### C. Other information

Provide additional information about your interest in the foreign affiliate.

For purposes of completing this return, gross indebtedness does not include set-offs or trade accounts payable.

#### Section 2 – Financial information of the foreign affiliate

Include the unconsolidated financial statements (including the notes to the financial statements) of the foreign affiliate or, if unavailable, the financial information that is available to you as a shareholder.

The total assets reported should be net of depreciation or amortization. The net income should be accounting net income. Tax paid or payable should be actual tax paid or payable and not deferred tax. Do not include withholding tax.

Foreign language information will only be accepted if the information is not available in English or French.

### Section 3 – Surplus accounts

Provide information about any dividends you received from the foreign affiliate and information about events that affected the foreign affiliate's surplus accounts.

### Part III – Nature of income

#### Section 1 – Employees per business

Provide the number of full-time employees or employee equivalents employed by the foreign affiliate on a business by business basis.

#### Section 2 – Composition of revenue

Provide the amount of the foreign affiliate's gross revenue from the sources listed. Report interest and dividends received from foreign affiliates separately from interest and dividends from other sources.

#### Section 3 – Foreign accrual property income (FAPI)

Provide information about the gross foreign accrual property income earned by the foreign affiliate.

#### Section 4 – Capital gains and losses

Provide information about capital gains and losses realized by the foreign affiliate.

Only dispositions of shares or partnership interests that are excluded property and capital property that is not excluded property needs to be reported.

#### Section 5 – Income included in income from an active business

Provide information about the income of the foreign affiliate that is from an active business.

#### Section 6 – Disclosure

State whether any of the information requested on this return is not available at the time of filing.

If information is not available, specify what information is not available and why it is not available. Also explain what steps were taken to obtain the information.

## Due diligence exception

The information required to be filed on this return does not include information that is not available, on the day that the return is filed, to the person or partnership required to file the return where:

- (a) there is reasonable disclosure in the return of the unavailability of the information;
- (b) before that day, the person or partnership exercised due diligence in attempting to obtain the information;
- (c) it was reasonable to expect, at the time of each transaction, if any, entered into by the person or partnership after March 5, 1996, that gives rise to the requirement to file the return or that affects the information to be reported in the return, that sufficient information would be available to the person or partnership to comply with the reporting requirements; and
- (d) if the information subsequently becomes available to the person or partnership, it will be filed no more than 90 days after it becomes available.

## Certification

This area should be completed and signed by:

- the person filing this return in the case of an individual;
- an authorized officer in the case of a corporation;
- the trustee, executor, or administrator where the person filing the return is a trust; or
- an authorized partner in the case of a partnership.

## Name of the person or firm who completed this return

If you are not the reporting taxpayer and were paid to prepare this return, give your name, address, and telephone number.

## Filing this return

This return must be filed separately from your income tax return.

Before you file this return, make a copy of it for your records.

Send the original return, amended return, or any additional information to:

Ottawa Technology Centre  
Data Assessment and Evaluation Programs Division  
Validation and Verification Section  
Other Programs Unit  
875 Heron Road  
Ottawa ON K1A 1A2

Specifications for diskette filing are available. If you have any questions or need more information, contact:

Magnetic Media Processing Team  
Ottawa Technology Centre  
Canada Revenue Agency  
875 Heron Road  
Ottawa ON K1A 1A2  
Telephone: 1-800-665-5164

## Penalties for non-reporting

There are substantial penalties for failing to complete and file this return by the due date.

## Voluntary disclosures

To promote compliance with Canada's tax laws, we encourage you to voluntarily correct any deficiencies in your past tax affairs. You can make a voluntary disclosure by contacting your tax services office. Our addresses and fax numbers are listed on our Web site at [www.cra.gc.ca](http://www.cra.gc.ca) and in the government section of your telephone book.

For more information, see Information Circular IC00-1R, *Voluntary Disclosures Program (Income Tax Act)*.

## Country codes

<b>AFG</b>	Afghanistan	<b>ECU</b>	Ecuador	<b>LUX</b>	Luxembourg	<b>WSM</b>	Samoa
<b>ALA</b>	Åland Islands	<b>EGY</b>	Egypt	<b>MAC</b>	Macao	<b>SMR</b>	San Marino
<b>ALB</b>	Albania	<b>SLV</b>	El Salvador	<b>MKD</b>	Macedonia, The Former	<b>STP</b>	Sao Tome and Principe
<b>DZA</b>	Algeria	<b>GNQ</b>	Equatorial Guinea		Yugoslav Republic of	<b>SAU</b>	Saudi Arabia
<b>ASM</b>	American Samoa	<b>ERI</b>	Eritrea	<b>MDG</b>	Madagascar	<b>SEN</b>	Senegal
<b>AND</b>	Andorra	<b>EST</b>	Estonia	<b>MDR</b>	Madeira	<b>SCG</b>	Serbia and Montenegro
<b>AGO</b>	Angola	<b>ETH</b>	Ethiopia	<b>MWI</b>	Malawi	<b>SYC</b>	Seychelles
<b>AIA</b>	Anguilla	<b>FLK</b>	Falkland Islands (Malvinas)	<b>MYS</b>	Malaysia	<b>SLE</b>	Sierra Leone
<b>ATA</b>	Antarctica	<b>FRO</b>	Faroe Islands	<b>MDV</b>	Maldives	<b>SGP</b>	Singapore
<b>ATG</b>	Antigua and Barbuda	<b>FJI</b>	Fiji	<b>MLI</b>	Mali	<b>SVK</b>	Slovakia
<b>ARG</b>	Argentina	<b>FIN</b>	Finland	<b>MLT</b>	Malta	<b>SVN</b>	Slovenia
<b>ARM</b>	Armenia	<b>FRA</b>	France	<b>MHL</b>	Marshall Islands	<b>SLB</b>	Solomon Islands
<b>ABW</b>	Aruba	<b>GUF</b>	French Guiana	<b>MTQ</b>	Martinique	<b>SOM</b>	Somalia
<b>AUS</b>	Australia	<b>PYF</b>	French Polynesia	<b>MRT</b>	Mauritania	<b>ZAF</b>	South Africa
<b>AUT</b>	Austria	<b>ATF</b>	French Southern Territories	<b>MUS</b>	Mauritius	<b>SGS</b>	South Georgia and the South Sandwich Islands
<b>AZE</b>	Azerbaijan	<b>GAB</b>	Gabon	<b>MYT</b>	Mayotte	<b>ESP</b>	Spain
<b>AZO</b>	Azores	<b>GMB</b>	Gambia	<b>MEX</b>	Mexico	<b>LKA</b>	Sri Lanka
<b>BHS</b>	Bahamas	<b>GEO</b>	Georgia	<b>FSM</b>	Micronesia, Federated States of	<b>SDN</b>	Sudan
<b>BHR</b>	Bahrain	<b>DEU</b>	Germany	<b>MDA</b>	Moldova, Republic of	<b>SUR</b>	Suriname
<b>BGD</b>	Bangladesh	<b>GHA</b>	Ghana	<b>MCO</b>	Monaco	<b>SJM</b>	Svalbard and Jan Mayen
<b>BRB</b>	Barbados	<b>GIB</b>	Gibraltar	<b>MNG</b>	Mongolia	<b>SWZ</b>	Swaziland
<b>BLR</b>	Belarus	<b>GRC</b>	Greece	<b>MSR</b>	Montserrat	<b>SWE</b>	Sweden
<b>BEL</b>	Belgium	<b>GRL</b>	Greenland	<b>MAR</b>	Morocco	<b>CHE</b>	Switzerland
<b>BLZ</b>	Belize	<b>GRD</b>	Grenada	<b>MOZ</b>	Mozambique	<b>SYR</b>	Syrian Arab Republic
<b>BEN</b>	Benin	<b>GLP</b>	Guadeloupe	<b>MMR</b>	Myanmar (Burma)	<b>TWN</b>	Taiwan
<b>BMU</b>	Bermuda	<b>GUM</b>	Guam	<b>NAM</b>	Namibia	<b>TJK</b>	Tajikistan
<b>BTN</b>	Bhutan	<b>GTM</b>	Guatemala	<b>NRU</b>	Nauru	<b>TZA</b>	Tanzania, United Republic of
<b>BOL</b>	Bolivia	<b>GNS</b>	Guernsey	<b>NPL</b>	Nepal	<b>THA</b>	Thailand
<b>BIH</b>	Bosnia and Herzegovina	<b>GIN</b>	Guinea	<b>NLD</b>	Netherlands	<b>TLS</b>	Timor - Leste
<b>BWA</b>	Botswana	<b>GNB</b>	Guinea-Bissau	<b>ANT</b>	Netherlands Antilles (Bonaire, Curaçao, St. Maarten)	<b>TGO</b>	Togo
<b>BVT</b>	Bouvet Island	<b>GUY</b>	Guyana	<b>NCL</b>	New Caledonia	<b>TKL</b>	Tokelau
<b>BRA</b>	Brazil	<b>HTI</b>	Haiti	<b>NZL</b>	New Zealand	<b>TON</b>	Tonga
<b>IOT</b>	British Indian Ocean Territory	<b>HMD</b>	Heard Island and McDonald Islands	<b>NIC</b>	Nicaragua	<b>TTO</b>	Trinidad and Tobago
<b>BRN</b>	Brunei Darussalam	<b>VAT</b>	Holy See (Vatican City State)	<b>NER</b>	Niger	<b>TUN</b>	Tunisia
<b>BGR</b>	Bulgaria	<b>HND</b>	Honduras	<b>NGA</b>	Nigeria	<b>TUR</b>	Turkey
<b>BFA</b>	Burkina Faso (Upper Volta)	<b>HKG</b>	Hong Kong	<b>NIU</b>	Niue	<b>TKM</b>	Turkmenistan
<b>BDI</b>	Burundi	<b>HUN</b>	Hungary	<b>NFK</b>	Norfolk Island	<b>TCA</b>	Turks & Caicos Islands
<b>KHM</b>	Cambodia (Kampuchea)	<b>ISL</b>	Iceland	<b>MNP</b>	Northern Mariana Islands	<b>TUV</b>	Tuvalu
<b>CMR</b>	Cameroon	<b>IND</b>	India	<b>NOR</b>	Norway	<b>UGA</b>	Uganda
<b>CMP</b>	Campione	<b>IDN</b>	Indonesia	<b>OMN</b>	Oman	<b>UKR</b>	Ukraine
<b>CAN</b>	Canada	<b>IRN</b>	Iran, Islamic Republic of	<b>PAK</b>	Pakistan	<b>ARE</b>	United Arab Emirates
<b>CNP</b>	Canary Islands	<b>IRQ</b>	Iraq	<b>PLW</b>	Palau	<b>GBR</b>	United Kingdom
<b>CPV</b>	Cape Verde	<b>IRL</b>	Ireland	<b>PSE</b>	Palestinian Territory, Occupied	<b>USA</b>	United States
<b>CYM</b>	Cayman Islands	<b>GBA</b>	Isle of Man	<b>PAN</b>	Panama	<b>UMI</b>	United States Minor Outlying Islands
<b>CAF</b>	Central African Republic	<b>ISR</b>	Israel	<b>PNG</b>	Papua New Guinea	<b>URY</b>	Uruguay
<b>TCD</b>	Chad	<b>ITA</b>	Italy	<b>PRY</b>	Paraguay	<b>UZB</b>	Uzbekistan
<b>CHL</b>	Chile	<b>JAM</b>	Jamaica	<b>PER</b>	Peru	<b>VUT</b>	Vanuatu (New Hebrides)
<b>CHN</b>	China (Mainland)	<b>JPN</b>	Japan	<b>PHL</b>	Philippines	<b>VEN</b>	Venezuela
<b>CXR</b>	Christmas Island (Australia)	<b>JRS</b>	Jersey	<b>PCN</b>	Pitcairn	<b>VNM</b>	Viet Nam
<b>CCK</b>	Cocos (Keeling) Islands	<b>JOR</b>	Jordan	<b>POL</b>	Poland	<b>VGB</b>	Virgin Islands, British
<b>COL</b>	Colombia	<b>KAZ</b>	Kazakhstan	<b>PRT</b>	Portugal	<b>VIR</b>	Virgin Islands, U.S.
<b>COM</b>	Comoros	<b>KEN</b>	Kenya	<b>PRI</b>	Puerto Rico	<b>WLF</b>	Wallis and Futuna
<b>COG</b>	Congo	<b>KIR</b>	Kiribati	<b>QAT</b>	Qatar	<b>ESH</b>	Western Sahara
<b>COD</b>	Congo, Democratic Republic of (formerly Zaire)	<b>PRK</b>	Korea, Democratic People's Republic of (North)	<b>REU</b>	Reunion	<b>YEM</b>	Yemen
<b>COK</b>	Cook Islands	<b>KOR</b>	Korea, Republic of (South)	<b>ROU</b>	Romania	<b>ZMB</b>	Zambia
<b>CRI</b>	Costa Rica	<b>KWT</b>	Kuwait	<b>RUS</b>	Russian Federation	<b>ZWE</b>	Zimbabwe
<b>CIV</b>	Côte d'Ivoire (Ivory Coast)	<b>KGZ</b>	Kyrgyzstan	<b>RWA</b>	Rwanda		
<b>HRV</b>	Croatia	<b>LAO</b>	Lao People's Democratic Republic	<b>SHN</b>	Saint Helena		
<b>CUB</b>	Cuba	<b>LVA</b>	Latvia	<b>KNA</b>	Saint Kitts and Nevis		
<b>CYP</b>	Cyprus	<b>LBN</b>	Lebanon	<b>LCA</b>	Saint Lucia		
<b>CZE</b>	Czech Republic	<b>LSO</b>	Lesotho	<b>SPM</b>	Saint Pierre and Miquelon		
<b>DNK</b>	Denmark	<b>LBR</b>	Liberia	<b>VCT</b>	Saint Vincent and the Grenadines		
<b>DJI</b>	Djibouti	<b>LBY</b>	Libyan Arab Jamahiriya				
<b>DMA</b>	Dominica	<b>LIE</b>	Liechtenstein				
<b>DOM</b>	Dominican Republic	<b>LTU</b>	Lithuania				



## Currency codes

Currency	Code
Afghanistan Afghani	AFA
Albanian Lek	ALL
Algerian Dinar	DZD
Andorran Peseta	ADP
Argentine Peso	ARS
Aruban Guilder	AWG
Australian Dollar	AUD
Bahamian Dollar	BSD
Bahraini Dinar	BHD
Baht	
	THB
Balboa	PAB
Barbados Dollar	BBD
Belize Dollar	BZD
Bolivar	VEB
Boliviano	BOB
Brazilian Real	BRL
Brunei Dollar	BND
Burundi Franc	BIF
Canadian Dollar	CAD
Cayman Islands Dollar	KYD
Cedi	GHC
CFA Franc BEAC	XAF
CFP Franc	XPF
Chilean Peso	CLP
Colombian Peso	COP
Costa Rican Colon	CRC
Cuban Peso	CUP
Cyprus Pound	CYP
Czech Koruna	CZK
Danish Krone	DKK
Deutsche Mark	DEM
Djibouti Franc	DJF
Dominican Peso	DOP
East Caribbean Dollar	XCD
Egyptian Pound	EGP
El Salvador Colon	SVC
Ethiopian Birr	ETB
Euro	EUR
Falkland Islands Pound	FKP
Fiji Dollar	FJD
Florin	ANG
Forint	HUF
Franc Congolais	CDF
French Franc	EUR
Gourde	HTG
Guarani	PYG

Currency	Code
Guinea Franc	GNF
Guinea-Bissau Peso	GWP
Guyana Dollar	GYD
Hong Kong Dollar	HKD
Hryvnia	UAH
Iceland Krona	ISK
Indian Rupee	INR
Iranian Rial	IRR
Iraqi Dinar	IQD
Italian Lire	EUR
Jamaican Dollar	JMD
Jordanian Dinar	JOD
Kenyan Shilling	KES
Kina	PGK
Kip	LAK
Kroon	EEK
Kuna	HRK
Kuwaiti Dinar	KWD
Kyat	MMK
Lebanese Pound	LBP
Lempira	HNL
Leone	SLL
Leu	ROL
Libyan Dinar	LYD
Lilangeni	SZL
Loti	LSL
Malagasy Franc	MGF
Malawi Kwacha	MWK
Malaysian Ringgit	MYR
Maltese Lira	MTL
Mauritius Rupee	MUR
Mexican Nuevo Peso	MXN
Moroccan Dirham	MAD
Mozambique Metical	MZM
Naira	NGN
Nepalese Rupee	NPR
Netherlands Guilder	EUR
Netherlands Antillian Guilder	ANG
New Israeli Shekel	ILS
New Lev	BGN
New Ruble	RUB
New Taiwan Dollar	TWD
New Zealand Dollar	NZD
Ngultrum	BTN
North Korean Won	KPW
Norwegian Krone	NOK

Currency	Code
Nuevo Sol	PEN
Ouguiya	MRO
Pa'anga	TOP
Pakistan Rupee	PKR
Pataca	MOP
Philippine Peso	PHP
Pound Sterling	GBP
Pula	BWP
Qatari Rial	QAR
Quetzal	GTQ
Rand	ZAR
Rial Omani	OMR
Riel	KHR
Rufiyaa	MVR
Rupiah	IDR
Rwanda Franc	RWF
Saudi Riyal	SAR
Seychelles Rupee	SCR
Singapore Dollar	SGD
Slovak Koruna	SKK
Somali Shilling	SOS
Sri Lanka Rupee	LKR
Sudanese Dinar	SDD
Surinam Guilder	SRG
Swedish Krona	SEK
Swiss Franc	CHF
Syrian Pound	SYP
Taka	BDT
Tala	WST
Tanzanian Shilling	TZS
Timor Escuda	TPE
Tolar	SIT
Trinidad and Tobago Dollar	TTD
Tugrik	MNT
Tunisian Dinar	TND
Turkish Lira	TRL
UAE Dirham	AED
Uganda Shilling	UGX
Uruguayo Peso	UYU
U.S. Dollar	USD
Vatu	VUV
Won	KRW
Yemeni Rial	YER
Yen	JPY
Yuan Renminbi	CNY
Zambian Kwacha	ZMK
Zimbabwe Dollar	ZWD
Zloty	PLN

## North American Industrial Classification System (NAICS)

NAICS Code	
<b>Agriculture</b>	
111	Crop Production
112	Animal Production
113	Forestry and Logging
114	Fishing, Hunting, and Trapping
115	Support Activities for Agriculture and Forestry
<b>Mining</b>	
211	Oil and Gas Extraction
212	Mining (except oil and gas)
213	Support Activities for Mining and Oil and Gas Extraction
<b>Utilities</b>	
221	Utilities
<b>Construction</b>	
233	Building, Developing, and General Contracting
234	Heavy Construction
235	Special Trade Contractors
<b>Manufacturing</b>	
311	Food Manufacturing
312	Beverage and Tobacco Product Manufacturing
313	Textile Mills
314	Textile Product Mills
315	Clothing Manufacturing
316	Leather and Allied Product Manufacturing
321	Wood Product Manufacturing
322	Paper Manufacturing
323	Printing and Related Support Services
324	Petroleum and Coal Products Manufacturing
325	Chemical Manufacturing
326	Plastics and Rubber Products Manufacturing
327	Non-Metallic Mineral Product Manufacturing
331	Primary Metal Manufacturing
332	Fabricated Metal Product Manufacturing
333	Machinery Manufacturing
334	Computer and Electronic Product Manufacturing
335	Electrical Equipment, Appliance, and Component Manufacturing
336	Transportation Equipment Manufacturing
337	Furniture and Related Product Manufacturing
339	Miscellaneous Manufacturing
<b>Wholesale Trade</b>	
421	Wholesale Trade, Durable Goods
422	Wholesale Trade, Non-Durable Goods
<b>Retail Trade</b>	
441	Motor Vehicle and Parts Dealers
442	Furniture and Home Furnishings Stores
443	Electronics and Appliance Stores
444	Building Material and Garden Equipment and Supplies Dealers
445	Food and Beverage Stores
446	Health and Personal Care Stores
447	Gasoline Stations
448	Clothing and Clothing Accessories Stores
451	Sporting Goods, Hobby, Book, and Music Stores
452	General Merchandise Stores
453	Miscellaneous Store Retailers
454	Non-Store Retailers
<b>Transportation and Warehousing</b>	
481	Air Transportation
482	Rail Transportation
483	Water Transportation
484	Truck Transportation
485	Transit and Ground Passenger Transportation
486	Pipeline Transportation
487	Scenic and Sightseeing Transportation
488	Support Activities for Transportation
491	Postal Service
492	Couriers and Messengers
493	Warehousing and Storage Facilities

NAICS Code	
<b>Information</b>	
511	Publishing Industries
512	Motion Picture and Sound Recording Industries
513	Broadcasting and Telecommunications
514	Information Services and Data Processing Services
<b>Finance and Insurance</b>	
521	Monetary Authorities - Central Bank
522	Credit Intermediation and Related Activities
523	Securities, Commodity Contracts, and Other Intermediation and Related Activities
524	Insurance Carriers and Related Activities
525	Funds, Trusts, and Other Financial Vehicles
<b>Real Estate and Rental and Leasing</b>	
531	Real Estate
532	Rental and Leasing Services
533	Owners and Lessors of Other Non-Financial Assets
<b>Professional, Scientific and Technical Services</b>	
541	Professional, Scientific, and Technical Services
<b>Management of Companies and Enterprises</b>	
551	Management of Companies and Enterprises
<b>Administrative and Support, Waste Management and Remediation Services</b>	
561	Administrative and Support Services
562	Waste Management and Remediation Services
<b>Educational Services</b>	
611	Educational Services
<b>Health Care and Social Assistance</b>	
621	Ambulatory Health Care Services
622	Hospitals
623	Nursing and Residential Care Facilities
624	Social Assistance
<b>Arts, Entertainment, and Recreation</b>	
711	Performing Arts, Spectator Sports, and Related Industries
712	Museums, Historical Sites, and Similar Institutions
713	Amusement, Gambling, and Recreation Industries
<b>Accommodation and Food Services</b>	
721	Accommodation
722	Food Services and Drinking Places
<b>Other Services (except public administration)</b>	
811	Repair and Maintenance
812	Personal and Laundry Services
813	Religious, Grant-Making, Civic, Professional, and Similar Organizations
814	Private Households
<b>Public Administration</b>	
921	Executive, Legislative, Public Finance, and General Government
922	Justice, Public Order, and Safety
923	Administration of Human Resource Programs
924	Administration of Environmental Quality Programs
925	Administration of Housing Programs, Urban Planning, and Community Development
926	Administration of Economic Programs
927	Space Research and Technology
928	National Security and International Affairs