Outline and Checklist of Arab Boycott and U.S. Antiboycott Laws*

I. Introduction to the Arab Boycott and the U.S. Antiboycott Laws
   A. Arab Boycott:
      1. Original purpose—discourage Arab states and those doing business with them from dealing with Israel or Israeli companies (primary boycott).
      2. Expanded purpose—includes a boycott of companies which trade with companies which deal with Israel; i.e. that in order to sell products to Arab countries, a U.S. company would have to refrain from dealing with Company X because Company X was on the Arab Boycott Blacklist. (secondary boycott)
      3. Twenty-one activities which may subject U.S. companies to Arab boycott (blacklist) and which may be subject to boycott questionnaires or certification from Arab countries. Such requests to U.S. companies must be reported as indicated in section II. (Acts of primary boycott are (a) to (j) and (o) to (u) and secondary boycott are acts (k) to (n).)
         a. Establishing a main or branch factory in Israel.
         b. Establishing an assembly plant in Israel.
         c. Exporting components or parts or units of equipment from a third country to Israel in sufficient quantities to permit an Israeli company to assemble end products, of which 50 percent or more is attributable to such parts or units.
         d. Maintaining general agents or head offices for Middle East operations in Israel.
         e. Granting trade name or trademark rights to an Israeli company.
         f. Making an equity investment in any Israeli company.

*The material in this Outline and Checklist is primarily based on INTERNATIONAL BOYCOTTS, Volumes 1-3, published by Business Laws, Inc., updated through 1982, unless otherwise noted.
g. Transferring technology or know-how to an Israeli company.
h. Refusing to answer questions submitted to it by boycott officials.
i. Importing Israeli goods into third countries for the purpose of selling them in commercial quantities.
j. Acting as agent for importers of Israeli goods.
k. Acquiring rights or licenses to manufacture products of boycotted (i.e. blacklisted) companies.
l. Using products of boycotted companies in excess of certain percentage in the production of its own products.
m. Entering technical assistance agreements with boycotted companies.
n. Having as a controlling person someone deemed to have Zionist sympathies.
o. Acting for the account of Israel or its interests.
p. Constructing or selling ships or tankers to Israel or Israeli companies.
q. Transporting cargo to Israel.
r. Bank—having financial dealings with Israel which are deemed to strengthen the economy and industry of Israel.
s. Maintaining aircraft service to Israel.
t. Insurance company—participating in industrial or commercial companies in Israel.
u. Selling factories to Israel.

B. There are two primary U.S. antiboycott laws and the antitrust law: 1

1. Tax law 2—requires U.S. companies to file 5713 3 for themselves and for all their domestic and foreign affiliates and subsidiaries relating to all operations in any country which participates or cooperates in the Arab boycott and to disclose if there are requests to enter into an agreement for participation or cooperation with the Arab boycott. 4

2. Export Administration Act Amendments 1977 and 1979 (EAA) 5—the Office of Antiboycott Compliance, of the Commerce Department collects each Arab boycott request on the “Report of Request for Restrictive Trade Practice or Boycott Single Transaction.” Goal is to prohibit participation

---

1 In addition, certain states (such as New York) have antiboycott laws, which some commentators suggest may not be preempted by federal law.

2 § 999 of the Internal Revenue Code (IRC).

3 This IRS Form 5713, revised January 1982, is attached as the Appendix.

4 Instructions to Form 5713 state that a boycott request is any request to enter into an agreement that would constitute participation in or cooperation with an international boycott.

in Arab boycott where not a war risk or confiscation situation.


4. Private actions—they have been filed. Ex. Lawrence Abrams M.D. et al v. Baylor College of Medicine, Civil Action No. H-81-1433 (S.D. Tex.) filed 5/28/81 under EAA; and Civil Action No. H-82-0472 (S.D. Tex.) filed 2/22/82 under the antitrust laws; and Bulk Oil (Zug) A.G. of Switzerland v. Sun Co. Inc. (Sunoco), No. 83 Civ. 741 S.D.N.Y.) filed 1/25/83 under EAA, Antitrust and R.I.C.O.; but no court has yet ruled whether there is a private right of action under the EAA. The EAA does not expressly provide for private cause of action.

II. Determining Whether Company is Being Requested to Participate in Arab Boycott

1. How Arab boycott works: Boycott is a set of practices imposed individually by certain Arab countries and monitored and coordinated by the Arab League Central Boycott office.

   a. Countries IRS has listed as participating in boycott: Bahrain, Iraq, Jordan, Kuwait, Lebanon, Libya, Oman, Qatar, Saudi Arabia, Syria, United Arab Emirates, Yemen Arab Republic and People's Democratic Republic of Yemen.

   b. If company has operations in any one of these listed countries, it must file the IRS Form 5713 with its income tax returns.

   c. Arab League Countries not on IRS list: Algeria, Mauritania, Morocco, Somalia, Sudan and Tunisia (Boycott related requests from these or other countries must be reported.)

   d. Central office—(Damascus) is main force behind boycott.

      i. Function—monitors observance and maintains liaison among Arab League members.

      ii. Proceedings are secret.

2. Questionnaires, certification of compliance with Arab boycott requests or requests to select vendors or contractors from a “white list” is form most commonly used by countries listed as participating in boycott by IRS, for enforcing boycott against Israel.

*Treasury List as of October 1, 1981.
III. Compliance With Two Primary U.S. Antiboycott Laws

A. Checklist for IRS Form 5713:

1. Reporting required under IRS regulations either if U.S. company or a U.S. shareholder of a foreign company within meaning of IRC section 951(b), is engaged in operations or does business in any country, or with a government or company or national of a country on the Treasury list of boycotting countries.

2. Is there a United States person or a 10 percent U.S. shareholder of a foreign affiliate or foreign subsidiary?

3. Is the requisite intent to boycott present?

4. Is there an agreement or "course of conduct" which constitutes an agreement as a condition of doing business?

5. Is the request from one of the countries on the Treasury list as participating in the boycott of Israel?

6. Tax laws prohibit a U.S. person from "agreeing" to do the following:

   a. Refraining from doing business with or in boycotted country.

   b. Refraining from doing business with United States person engaged in trade with boycotted country, or with the government, companies or nationals of that country.

   c. Refraining from doing business with a company owned by or managed by persons of a particular nationality, race or religion, or to remove (or refrain from selecting) corporate directors of a particular nationality, race or religion.

   d. Refusing to employ individuals of a particular nationality, race or religion.

   e. Refraining 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. Checklist for EAA Report of Request for Boycott—EAA prohibits any U.S. person or its controlled in fact foreign affiliate or subsidiary from doing the following (a), (b) or (f) acts or furnishing the following (c) to (e) information if transaction is within U.S. commerce:

---

7"Operations" is defined in the instructions to Form 5713 as all forms of business or commercial activities and transactions whether or not production of income, including, but not limited to: selling, purchasing, leasing, licensing, banking, financing and similar activities.

8"Controlled in fact" consists of the authority or ability of a domestic concern to establish the general policies or to control day-to-day operations of its foreign subsidiary, partnership or affiliate, branch office or other permanent foreign establishment.
a. Refusing to do business with a boycotted firm or in a boycotted country.
b. Refusing employment or requiring any other person to refuse to employ or otherwise discriminate against any U.S. person on the basis of race, religion, sex or national origin.
c. Furnishing information regarding national origin, sex or religion of U.S. person.
d. Furnishing information about business dealings with a boycotted firm or boycotted country.
e. Furnishing information regarding support of charitable or fraternal organizations.
f. Paying a letter of credit which has any of the (a) to (e) certifications. Example is if a bank refuses to pay a letter of credit when the beneficiary cannot or will not furnish a requested self-certification that beneficiary not blacklisted. The bank is refusing to do business for boycott based reasons, or refusing to pay unless the beneficiary furnishes a prohibited certification.

C. Differences in coverage between Tax and Export Administration Acts:
1. Export Administration Acts cover only foreign subsidiaries if they are “controlled in fact” by U.S. person and foreign subsidiary is engaged in U.S. commerce. Tax law covers all foreign subsidiaries, including those not doing business in U.S. These subs. of the U.S. company will put the U.S. company into violation of the tax law if they enter into any agreement to participate in or cooperate with the Arab boycott. The illegal act under the tax law is the “agreement” to participate in or cooperate in the boycott.
2. Export Administration makes the act of cooperation illegal whether or not done as part of an agreement. Thus, the furnishing of boycott related information is prohibited under the EAA whether or not done as part of an agreement to participate in the boycott. Note that three of the six prohibitions in the EAA deal solely with furnishing information.

D. Examples of certifications which must be reported on EAA “Report of Request for Restrictive Trade Practice or Boycott Single Transaction.” These requests (which are primarily from Arab countries) convey information about a company’s business relationships with a boycotted country or blacklisted person: “Certify that the producer is not a branch of or a mother company of firms included in the Israeli boycott blacklist”; “The goods . . . do not comprise any parts, materials, labor or
capital of Israeli origin.”; “We confirm that our company is bound to comply with all the rules enacted in this connection by the League of Arab States and applied by Israel Boycott Bureau.”; “We hereby certify that the aircraft carrying the merchandise is not on the Arab Boycott List and is not prohibited from entering any Arab territory.”; “Please be advised that the principals of this organization are all Moslems. They have never had any interest in the country of Israel and same policy will apply as long as this company exists.”; “We also certify that manufacturer is permitted to trade with Arab countries.”; “Certify that these goods are not of Israeli origin.”; “Certify that these goods are not shipped on a black-listed vessel.”; “Invoice must show that goods are not bearing the Israeli flag or other symbol signifying Israel.”; “Certify that you have no dealings with Israel.”; “Certify that you have no operations in Israel.”; “We certify that we, the producing company exporting the goods are not a company boycotted by the Ministry of Customs and Ports, Israel Boycott Office State of Kuwait and that we are not in any way affiliated to any such company”;

IV. Exemptions and Exceptions to Antiboycott Law Prohibitions

A. Tax laws permit an Arab customer to make a unilateral selection of contractor or subcontractor or supplier. Unilateral selection by customer is not an agreement. It would be illegal for U.S. person to select a contractor, subcontractor or supplier from a “white list”, i.e. list of non-boycotted companies or refuse to select a company because it was on the blacklist.

B. Permissible certifications under Export Administration Act (though war risk or certification certificates may be reportable even though permissible.)

1. Positive certificate of origin.
2. Invoices indicating country of origin was exclusively from (name of country).
3. Declaration that origin of goods as exclusively from (name of country).
4. Certificate of origin indicating manufacturer’s name.

*Note on September 1, 1982 in 47 F.R. p. 38502, the Export Administration Regulations were modified to eliminate the requirement for reports of receipts of vessel or other transport “eligibility to enter” clauses. Therefore, the last clause of this boycott certification is no longer reportable.
7. Certification that goods will not be shipped on a carrier which is scheduled to call at an Israeli port before discharge at (country), i.e. war risk or confiscation certificate. (Note: Even though it is permissible to comply with this request, the request must be reported.)

8. Certification that goods will not be shipped in a carrier which flies the flag of Israel or is owned or operated by nationals or residents of Israel. (i.e., war risk or confiscation certification.)

C. Six Exceptions to Export Administration Act prohibitions:

1. Boycotting country must be allowed to prohibit the importation of goods from the boycotted country.

2. Companies must be able to comply with unilateral selection by boycotting countries of carriers, insurers, suppliers, etc.

3. Companies must be able to comply with non-boycott related import and shipping document requirements with respect to country of origin. A request to ship goods via a prescribed route, or a request to refrain from shipping goods via a proscribed route, or a request to certify to either effect is not reportable after July 1, 1982.10

4. Companies must be able to comply with export requirements of boycotting countries relating to shipments or trans-shipments of exports to boycotted country.

5. Companies must be able to comply with immigration or passport requirements of any country. However, this does not permit a U.S. company to discriminate against its employees on the basis of race, religion, etc.

6. Companies must be able to comply with foreign laws which apply only and solely to activities within the exclusive jurisdiction of that foreign country. Example: The term or condition that "Neither goods nor packaging shall bear any symbols prohibited in the boycotting country" is neither reportable nor prohibited.

7. Reporting requirements under Export Administration Act for the following three types of clauses are eliminated effective July 1, 1982:11

   a. Vessels eligible to enter clauses.
   b. Insurance agent in Arab country clauses.
   c. Risk of loss prior to entry into Arab country clauses provided purchaser used this clause prior to January 18, 1978.

Note: Tax laws have no express exceptions.

V. Checklist of Company Policy and Procedures Toward Boycott and Compliance With Antiboycott Laws

A. Policy—Legal consultation—lawyer designated to answer all questions relating to boycott?
   1. Is there one?
   2. Has policy been distributed? To whom?
   3. Has it been translated into appropriate languages?

B. Procedures:
   1. Procedure to review all incoming documents for boycott language?
   2. Procedure to insure that no action is taken with respect to document and boycott language, except on prior approval of counsel?
   3. Files—must maintain identifiable files on all transactions which relate to the boycott and transactions in a boycotting country for six years.
   4. Assessment of the problem of compliance with antiboycott laws.
      b. Amount of Commerce involved in Arab countries in total? By country?
      c. Is business done with freight forwarders? Agents? What documents are usually involved? Method of shipment?
      d. How many of the company’s operating units do business in Middle East? Are they all informed about antiboycott laws?

C. Three tests in looking at request and deciding on conduct:
   1. Is the proposed conduct an evasion under Commerce Department Regs.?
   2. Is proposed conduct part of a “course of conduct” constituting an agreement under IRS Regs.?
   3. Is the event reportable?
      a. Under IRS regulations?
      b. Under Commerce Department regulations?
      c. Both to IRS and Commerce Department?
      d. Is the activity reportable but permissible for the IRS? For Commerce?

VI. Reports That Must Be Filed When Company Asked to Make a Boycott-Related Certification or Answer a Boycott Questionnaire

A. Department of Commerce, as required by EAA:
   1. Export company must file report with Office of Antiboycott Compliance, Department of Commerce on the “Reports of Request for Restrictive Trade Practices or Boycott,” Form
ITA-621P, the receipt of boycott related requests, whether or not it is permissible to respond to the request.

2. Report to Commerce Department shall include:
   a. Type of boycott related request received.
   b. Country originating request.
   c. Name and address of party making request.
   d. Details of transaction or trade opportunity in connection with which request was made.

B. Internal Revenue Service—File on Form 5713, International Boycott Report Form.

C. Policy and follow-up items:
   1. Should there be any document to show what actually happened in the transaction?
   2. Should anyone be asked to preserve specific records?
   3. Should there be any follow-up on reporting?
   4. Does the transaction present a case of importance to other people in the company who should be told about it?
   5. Does the transaction represent a loss of business opportunity to the company? If so, should someone in management be informed for future planning purposes?
   6. Does the transaction represent a problem created by someone's unauthorized or improper conduct? If so, should there be a follow-up to assure that there is no similar problem in the future?

VII. Penalties for Failure to Report Receipt of Boycott Requests and for Participating or Agreeing to Participate in Boycott

A. Tax law penalties for failure to report and agreeing to participate or cooperate in boycott are as follows:
   1. Loss of foreign tax credit on foreign taxes paid. However, keep right of deduction.
   2. Loss of foreign tax deferral for that portion of foreign income coming from foreign sub. that participates in boycott—i.e. that income will be treated as Subpart F Income.
   3. Loss of DISC benefits.
   4. Penalty of up to $25,000 and possible imprisonment for not more than one year for any person who wilfully fails to make report.

B. Export Administration Act penalties for failure to report or for illegal participation:
   1. Civil—loss of export licenses and general denial of export privileges.
   2. Fines—up to $10,000 per offense and $100,000 if a national security violation.
3. Consent Decrees include fines, institution of an antiboycott compliance policy, and procedures for insuring compliance with antiboycott laws.

C. Private actions against companies for violating EAA. See Outline I.B.4.

VIII. Problems in Getting Off or Staying Off the Blacklist

A. Companies which are blacklisted or which are targets of investigation by boycott authorities are generally required by boycott authorities to furnish certain types of information to those authorities as part of the process of getting off or staying off the blacklist:

1. Some boycott authorities have sent out questionnaires to companies whose names are similar to blacklisted company names.

2. Failure to respond to a questionnaire can result in blacklisting.

B. U.S. law severely restricts the type of information which can be furnished to boycott authorities in response to requests for information.

C. Several companies have challenged these restrictions on First Amendment grounds—losing at the district court level in two of the pending cases:

1. The Trane Company and United Technologies Corporation v. Baldridge, No. 78-C-413 (W.D. Wisconsin, January 4, 1983)
   a. Judge Warner rejected arguments that the furnishing information provisions of the EAA violated the First Amendment.
   b. Judge Warner also rejected Fifth Amendment substantive and procedural due process arguments as well as a Ninth Amendment fundamental rights argument.
   c. The decision is to be appealed to the Seventh Circuit.

2. Other companies which have brought suit include:
   b. Monsanto, Magic Chef and its subsidiaries, R.J. Reynolds International, Inc. and Northwest Industries all filed suits which have since been consolidated in district court in Delaware.
      i) Northwest Industries have now withdrawn.

---

Section VIII by Anita Esslinger of Bryan, Cave, McSheeters & McRoberts, Washington, D.C.
ii) Monsanto, Magic Chef and R.J. Reynolds are already on the blacklist.

3. Filing suit has not resulted in delisting by boycott authorities. However, apparently such action has resulted in postponement of decisions to add companies bringing suit to the blacklist.

D. The U.S. State and Commerce Departments claim some limited success in cases of similar name inquiries in avoiding the conflict between antiboycott laws and requests for information while avoiding blacklisting.

E. Commerce has also issued interpretations spelling out what information can be furnished, in what circumstances and by whom in response to boycott-related requests. These include:

1. A U.S. person may always provide its own name, address, place of incorporation (nationality), and nature of business.
2. A U.S. person may state that it is not on a blacklist, or restricted from doing business in a boycotting country. A company may not make that statement about its subsidiaries or affiliates—only about itself.
   a. A U.S. person may not say that there is no reason for it to be blacklisted. To make that statement would provide directly or by implication information that may not be provided.
   b. A U.S. person may inquire about the reasons it is blacklisted if it learns that it is on a blacklist.
3. A U.S. person may describe in detail its past dealings with boycotting countries; may state in which boycotting countries its trademarks are registered; and may specify in which boycotting countries it is registered or qualified to do business. In general, a U.S. person is free to furnish any information it wishes about the nature and extent of its commercial dealings with boycotting countries.
4. A U.S. person may state that many U.S. firms or individuals have similar names and that it believes that it may be confused with a similarly named entity. A U.S. person may not state that it does or does not have an affiliation or relationship with such similarly named entity.13
5. A U.S. person may state that the information requested is a matter of public record in the United States. However, the person may not direct the inquirer to the location of that

---

13See consent settlement with Columbia Pictures Industries, Inc. announced 1/10/83. Columbia agreed to pay two maximum civil penalties and to accept a six-month suspension of its privilege to export to Jordan because it provided the statement, "... (Columbia) is neither a subsidiary, nor an affiliate anywhere in the world of (name of company)." This penalty of denial of export privileges is a dramatic escalation from previous penalties.
information, nor may the U.S. person provide or cause to be provided such information.

6. The EAR permit U.S. persons, who are bona fide residents of a boycotting country, to take certain limited but otherwise prohibited, actions, if they are required to do so in order to comply with local law. The company must have a legitimate business reason for seeking to establish a branch or other resident operation in the boycotting country. (Removal from the blacklist does not constitute such a reason.)

IX. Conclusion

The antiboycott laws are complex and compliance rules are technical. This can be seen by the fact that the U.S. antiboycott laws consist of two different federal laws, each having separate as well as overlapping reporting and conduct requirements, thus making assistance from knowledgeable counsel mandatory.

Each person who deals with order processing, sales, shipping and letters of credit from countries participating in the Arab boycott should be familiar with the existence of the antiboycott laws and have a resource person or persons to whom to refer all requests for a boycott-related certification.

This overview and checklist is designed to explain some of the intricacies of the two laws in this area, but it is not a substitute for experienced counsel.

MARTIN P. SHERMAN*

---

*The author wishes to express his appreciation for Mr. Albert S. Golbert's review, comments and suggestions on this Outline and Checklist, and to Ms. Anita Esslinger who wrote Section VIII.
International Boycott Report

For taxable year beginning __________, 19__
and ending __________, 19__.

Controlled groups, see specific instructions.

Name | Taxpayer identifying number

Number and street

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 taxpayer 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 taxable year.” Enter the name and employer identification number in line 4(b) of the corporation whose taxable year is designated.

   Name | Taxpayer identifying number

   If necessary, attach more sheets and check this box ....................... ☐

   (c) Enter principal business activity code and description (see instructions) .....................

   (d) DISCs.—Enter principal product or service code and description (see instructions) ....

3 Partnerships.—Each partnership filing Form 5713 must give the following information:
   (a) Partnership’s total assets (Form 1065, page 1) ........

   (b) Partnership’s ordinary income (Form 1065, page 1).
4 Corporations.—Each corporation filing Form 5713 must give the following information:

(a) Type of form filed (Form 1120, 1120-DISC, 1120F, 1120L, 1120M, etc.) ........................................

(b) Common taxable year election (see instructions)—

(1) Name of corporation ▶
(2) Employer identification number ..............
(3) Common taxable year beginning ________, 19 and ending ________, 19

(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 of 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 DISC income ....................

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 page 1 of the instructions.

7 The following information must be submitted by every person filing Form 5713 (see specific instructions):

(a) Are you a United States shareholder (as defined in section 951(b)) of any foreign corporation that had operations reportable under section 999(a)? ........................................

(b) If so, is any foreign corporation a controlled foreign corporation (as defined in section 957(a))? ........................................

(c) Do you own any stock of a 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) who has operations reportable under section 999(a)? ........................................

If "Yes," did the corporation controlled by you 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 the person controlling you participate in or cooperate with an international boycott at any time during its taxable year that ends with or within your taxable year? ..........................
(g) Are you treated under section 671 as the owner of a trust that has operations reportable under section 999(a)? .................................................................

(h) Are you a partner in a partnership that has operations reportable under section 999(a)? .................................................................

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 Instruction C)? .................................................................

If “Yes” enter name of the country(ies), taxpayer identifying number of person(s) having operations, principal business activity code, a description of the principal business activity; and if you are a DISC, enter the product code. If necessary, attach additional sheets using the exact format and check this box. .................................................................

<table>
<thead>
<tr>
<th>Name of country</th>
<th>Taxpayer identifying number of person(s) having operations</th>
<th>Principal business activity</th>
<th>DISCs only—Enter product code</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
<tr>
<td>(a)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(e)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(f)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(g)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(h)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(j)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(k)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(l)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(m)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(n)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(o)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(p)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
9 Non-listed countries boycotting Israel.—Did you have operations in any non-listed country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel? .........................................................

If "Yes" enter name of the country(ies), taxpayer identifying number of person(s) having operations, the principal business activity code, a description of the principal business activity; and if you are a DISC, enter the product code. If necessary, attach additional sheets using the exact format and check this box.............................................. ▶ □

<table>
<thead>
<tr>
<th>Name of country</th>
<th>Taxpayer identifying number of person(s) having operations</th>
<th>Principal business activity</th>
<th>DISCs only—Enter product code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>(a)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(e)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(f)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(g)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(h)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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" enter name of the country(ies), taxpayer identifying number of person(s) having operations, the principal business activity code, a description of the principal business activity; and if you are a DISC, enter the product code. If necessary, attach additional sheets using the exact format and check this box.............................................. ▶ □
<table>
<thead>
<tr>
<th>Name of country (1)</th>
<th>Taxpayer identifying number of person(s) having operations (2)</th>
<th>Principal business activity</th>
<th>DISCs only—Enter product code</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(e)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(f)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(g)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(h)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 taxable 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.)

12. Did you, in fact, 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.)

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, B, or C (Form 5713).
Part II  Requests for and Acts of Participation in or Cooperation with an International Boycott

13 (a) Did you receive requests to enter into, or, in fact, enter into any agreement (see instruction F.3 and F.5):

<table>
<thead>
<tr>
<th>Type of participation or cooperation</th>
<th>Requests</th>
<th>Agreements</th>
</tr>
</thead>
<tbody>
<tr>
<td>(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—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) 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?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Refrain from doing business with any United States 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?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii) Refrain from doing business with any company whose ownership or management is made up, all 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?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv) Refrain from employing individuals of a particular nationality, race, or religion?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(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?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(b) Requests and agreements.—If the answer to any part of 13(a) is "Yes," indicate below: the country, the taxpayer identifying number, principal business activity code, description of the principal business activity, the number and the number code indicating the type of participation or cooperation requested or agreed to. Also, if you are a DISC, enter the product code in column (5). (See Instructions). If necessary, attach additional sheets using the exact format and check this box □