

Appendix D

Foreign Entity Appendix

This table lists common abbreviations for entity designations used by various foreign countries to identify legal commercial entities. The appendix also includes a description of the foreign designation and, in some cases, the equivalent United States entity. See [TMEP §803.03\(i\)](#) for further information.

Note re Canada: Canadian entities may be organized under either national or provincial laws. Therefore, if the applicant is organized under the laws of a Canadian province, entity designations such as "corporation of Ontario," "corporation of Quebec," "company of British Columbia," etc. are acceptable. *Id.*

| Abbr. | Country | Description |
|---------------|----------------|--|
| A. en P. | Mexico | <i>Asociación en Participación</i> . Joint venture. |
| AB | Sweden | <i>Aktiebolag</i> . Joint Stock Company, equivalent to a corporation. |
| A.C. | Mexico | <i>Asociación Civil</i> . Civil Association of a non-commercial nature. |
| ACE | Portugal | <i>Agrupamento Complementar de Empresas</i> . Association of businesses. |
| AD | Bulgaria | <i>Aksionerno Druzhestvo</i> . Limited Liability Company. |
| AE | Greece | <i>Anonymos Etairia</i> . Joint Stock Company, equivalent to a corporation. |
| AG | Austria | <i>Aktiengesellschaft</i> . Joint Stock Company, equivalent to a corporation. |
| AG | Germany | <i>Aktiengesellschaft</i> . Joint Stock Company, equivalent to a corporation. |
| AG | Switzerland | <i>Aktiengesellschaft</i> . Joint Stock Company, equivalent to a corporation. |
| AL | Norway | <i>Andelslag</i> . Cooperative society. |
| AmbA | Denmark | <i>Andelsselskab</i> . Limited Liability Cooperative. |
| ANS | Norway | <i>Ansvarlig selskap</i> . Trading partnership. |
| Anstalt | Liechtenstein | <i>Anstalt</i> . Establishment having attributes of a trust and a corporation. |
| Apb | Sweden | <i>Publikt Aktiebolag</i> . Public Stock Corporation. |
| ApS | Denmark | <i>Anpartsselskab</i> . Private Limited Company. |
| ApS & Co. K/S | Denmark | Similar to a general partnership, but the entity with unlimited liability is a company (ApS) instead of an individual. |
| AS | Norway | <i>Aksjeselskap</i> . Stock Company, equivalent to a corporation. |
| A/S | Denmark | <i>Aktieselskab</i> . Public limited company. |

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| Abbr. | Country | Description |
|------------------------------|--------------------------|--|
| A.S. | Czech Republic | <i>Akciova Spolecnost.</i> Joint Stock Company, equivalent to a corporation. |
| A.S. | Estonia | <i>Aktsiaselts.</i> Joint Stock Company, equivalent to a corporation. |
| A.S. | Slovakia | <i>Akciova Spolecnost.</i> Joint Stock Company, equivalent to a corporation. |
| A.S. | Turkey | <i>Anonim Sirketi.</i> Joint Stock Company, equivalent to a corporation. |
| ASA | Norway | <i>Allmennaksjeselskap.</i> Public stock corporation. |
| Association/ Associazione | Switzerland/France/Italy | <i>Association.</i> |
| AVV | Aruba | <i>Aruba Vrijgestelde Vennootschap.</i> Aruba Exempt Company. |
| BM or B.M. | Israel | <i>Be'eravon Mugbal.</i> Limited Company. |
| BK or CC | South Africa | <i>Beslote Korporasie.</i> Close Corporation. |
| Bt | Hungary | <i>Betiti társaság.</i> Limited Liability Partnership. |
| B.V. | Belgium | <i>Besloten Vennootschap.</i> Limited Liability Company. |
| B.V. | Netherlands | <i>Besloten Vennootschap.</i> Limited Liability Company. |
| B.V. | Netherlands Antilles | <i>Besloten Vennootschap.</i> Limited Liability Company. |
| BVBA | Belgium | <i>Besloten Vennootschap met Beperkte Aansprakelijkheid.</i> Flemish language equivalent of the SPRL -- means that the company is a private limited company. |
| CA | Ecuador | <i>Compania Anonima.</i> Public Limited Company. |
| c.c.c. | Wales | <i>Cwmni Cyfyngedig Cyhoeddus.</i> Public Limited Company, Welsh language equivalent to PLC. |
| Co. | Commonwealth countries | <i>Company.</i> Acceptable to identify entities that are equivalent or analogous to United States corporations or associations. |
| C.V. | Netherlands | <i>Commanditaire Vennootschap.</i> Limited Partnership. |
| CVA | Belgium | <i>Commanditaire Vennootschap op Aandelen.</i> Limited partnership, with shares. Flemish language equivalent to the French language SCA. |
| CVoA | Netherlands | <i>Commanditaire Vennootschap op Andelen.</i> Limited Partnership, with shares. |
| Cyf. | Wales | <i>Cyfyngedig.</i> Private Limited Company, Welsh language equivalent to Ltd. |
| DA | Norway | <i>Selskap med delt ansar.</i> Limited Partnership. |
| d.d. | Croatia | <i>Dionicko Drustvo.</i> Joint stock company. |
| d.d. | Slovenia | <i>Delniska Druzba.</i> Stock company |

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| Abbr. | Country | Description |
|--------------------------|--------------------------|--|
| DI | Italy/Switzerland | <i>Ditta individuale</i> . Sole Proprietorship. |
| d.n.o. | Slovenia | <i>Druzba z neomejeno odgovornostjo</i> . Partnership, all partners have unlimited liability. |
| d.o.o. | Croatia | <i>Drustvo s Ogranicenom Odgovornoscu</i> . Limited Liability Company. |
| d.o.o. | Slovenia | <i>Druzba z Omejeno Odgovornostjo</i> . Limited Liability Company. |
| EE | Greece | <i>Eterorrythmos</i> . Limited liability partnership. |
| EEG | Austria | <i>Eingetragene Erwerbsgesellschaft</i> . Professional Partnership. |
| EIRL | Peru | <i>Empresa Individual de Responsabilidad Limitada</i> . Personal business with limited liability. |
| EG | Switzerland | <i>Einfache Gesellschaft</i> . Simple Partnership. |
| ELP | Bahamas | <i>Exempted Limited Partnership</i> . Has one or more limited partners, and one general partner, which must be a resident of the Bahamas or a company incorporated in the Bahamas. |
| EOOD | Bulgaria | <i>Ednolichno Druzhestvo s Ogranichena Otgovornost</i> . Limited liability company. |
| EPE | Greece | <i>Etairia periorismenis efthinis</i> . Limited liability company. |
| EURL | France | <i>Entreprise Unipersonnelle à Responsabilité Limitée</i> . Incorporated sole proprietorship with limited liability. |
| e.V. | Germany | <i>Eingetragener Verein</i> . Non-profit society/association. |
| Einzelfirma | Germany/Switzerland | <i>Einzelfirma</i> . Sole Proprietorship. |
| Fondation/ Fondazione | Switzerland/France/Italy | <i>Foundation</i> . Foundation having some attributes of a corporation. |
| GbR | Germany | <i>Gesellschaft burgerlichen Rechts</i> . Partnership without a legal name. |
| GCV | Belgium | <i>Gewone Commanditaire Vennootschap</i> . Limited Partnership. Flemish language equivalent to the French language SCS. |
| G.K. | Japan | <i>Godo kaisha</i> or <i>Godokaisha</i> . A variant of the American limited liability company. |
| Gen | Switzerland | <i>Genossenschaft</i> . Cooperative Society. |
| GesBR | Austria | <i>Bürgerlich rechtliche Erwerbsgesellschaft</i> . Joint venture. |
| GesmbH | Austria | <i>Gesellschaft mit beschränkter Haftung</i> . Limited Liability Company. This abbreviation is only used in Austria (not Germany or Switzerland). |
| GIE | France | <i>Groupement d'intérêt économique</i> . Economic Grouping of Interest. Two or more persons or |

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| Abbr. | Country | Description |
|---------------|------------------------------------|--|
| | | entities form an alliance with the goal of facilitating or developing economic activity of the members. |
| GmbH & Co. KG | Germany | Limited partnership in which, typically, the sole general partner is a limited liability company. |
| GmbH | Austria | <i>Gesellschaft mit beschränkter Haftung</i> . Limited Liability Company. |
| GmbH | Germany | <i>Gesellschaft mit beschränkter Haftung</i> . Limited Liability Company. |
| GmbH | Switzerland | <i>Gesellschaft mit beschränkter Haftung</i> . Limited Liability Company. |
| GMK | Japan | <i>Gomei Kaisha</i> . Similar to an American general partnership. |
| GSK | Japan | <i>Goshi Kaisha</i> or <i>Goshikaisha</i> . Similar to an American limited partnership. |
| HB | Sweden | <i>Handelsbolag</i> . Trading Partnership. |
| hf | Iceland | <i>Hlutafelag</i> . Limited liability company. |
| I/S | Denmark | <i>Interessentskab</i> . General partnership. |
| JSC | China (except Macau and Hong Kong) | Joint stock company or company limited by shares. |
| j.t.d. | Croatia | <i>Javno Trgovacko Društvo</i> . Unlimited liability company. |
| KA/S | Denmark | <i>Kommanditaktieselskab</i> . Limited partnership with share capital. |
| Kb | Sweden | <i>Kommanditbolag</i> . Limited partnership. |
| KD | Bulgaria | <i>Komanditno Drushestwo</i> . Partnership. |
| k.d. | Croatia | <i>Komanditno Društvo</i> . Limited Partnership. |
| k.d. | Slovenia | <i>Komanditna Družba</i> . Limited Partnership |
| KDA | Bulgaria | <i>Komanditno drushestwo s akzii</i> . Partnership with shares. |
| k.d.d. | Slovenia | <i>Komanditna delniska družba</i> . Limited Partnership with shares. |
| KEG | Austria | <i>Kommanditerwerbsgesellschaft</i> . Limited Registered Partnership. |
| Kft | Hungary | <i>Korlátolt Felelősség Társaság</i> . Limited liability company. |
| KG | Austria | <i>Kommanditgesellschaft</i> . A limited partnership under a legal name whose entity survives even though the partners might change. |
| KG | Germany | <i>Kommanditgesellschaft</i> . A limited partnership under a legal name whose entity survives even though the partners might change. |
| KG | Switzerland | <i>Kommanditgesellschaft</i> . A limited partnership under a legal name whose entity survives even though the partners might change. |

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|--------------|---|---|
| KGaA | Germany | <i>Kommanditgesellschaft auf Aktien</i> . Limited partnership with shares. |
| K.K. | Japan | <i>Kabushiki Kaisha</i> . Joint Stock Company. |
| Kkt | Hungary | <i>Közkereseti Társaság</i> . General Partnership. |
| KoLG | Switzerland | <i>Kollektivgesellschaft</i> . General Partnership. |
| Kol. SrK | Turkey | <i>Kollektiv Sirket</i> . Unlimited liability partnership. |
| Kom. SrK | Turkey | <i>Komandit Sirket</i> . Limited liability partnership. |
| KommAG | Switzerland | <i>Kommanditaktiengesellschaft</i> . Partnership limited by shares. |
| k.s. | Czech Republic | <i>Komanditni Spolecnost</i> . Limited partnership. |
| K/S | Denmark | <i>Kommanditselskab</i> . Limited partnership. |
| KS | Norway | <i>Kommandittselskap</i> . Limited partnership. |
| Kv | Hungary | <i>Közös vállalat</i> . Joint Venture. |
| Ky | Finland | <i>Kommandiittiyhtiö</i> . Limited Partnership. |
| L.D.A. | China (Macau) | Limited liability company by quotas. |
| L.D.A. | Macau | Limited liability company by quotas. |
| Lda | Portugal | <i>Sociedade por Quotas Limitada</i> . Similar to an American Limited Liability Company. |
| LDC | Bahamas | <i>Limited Duration Company</i> . A company, but it has a life of 30 years or less. |
| Ltd. | Commonwealth countries; China (sometimes appears as Co., Ltd.); Republic of Korea (South Korea) | <i>Limited Company or Limited Liability Company</i> . A company in which the liability of the shareholders is limited. |
| Ltda | Brazil | <i>Sociedade por Quotas de Responsabilidade Limitada</i> . Similar to a limited liability company. |
| NV | Netherlands | <i>Naamloze Vennootschap</i> . Public limited liability company, equivalent to a corporation. |
| NV | Belgium | <i>Naamloze Vennootschap</i> . Public limited liability company, equivalent to a corporation. |
| NV | Netherlands Antilles | <i>Naamloze Vennootschap</i> . Public limited liability company, equivalent to a corporation. |
| NV | Suriname | <i>Naamloze Vennootschap</i> . Public limited liability company, equivalent to a corporation. |
| OE | Greece | <i>Omorrythmos</i> . Partnership. |
| OEG | Austria | <i>Offene Erwerbsgesellschaft</i> . Open Trading Partnership, General Registered Partnership or General Professional Partnership. |
| OHG | Austria | <i>Offene Handelsgesellschaft</i> . Partnership. |
| OHG | Germany | <i>Offene Handelsgesellschaft</i> . Partnership. |
| OOD | Bulgaria | <i>Druzhestvo s Ogranichena Otgovornost</i> . Limited Liability Company. |

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| Abbr. | Country | Description |
|------------------|--------------------|---|
| OAo | Russian Federation | <i>Otkrytoe Aktsionernoe Obshchestvo</i> . Joint Stock Company. |
| OOO | Russian Federation | <i>Obshchestvo s ogranichennoy otveststvennostyu</i> . Limited Liability Company. |
| OÜ | Estonia | <i>Osaiühing</i> . Private limited liability company. |
| Oy | Finland | <i>Osaakeyhtiö</i> . Private limited company. |
| Oyj | Finland | <i>Julkinen osakeyhtiö</i> . Public limited company. |
| P/L or Pty. Ltd. | Australia | Proprietary Limited Company. |
| PC Ltd | Australia | Public Company Limited by Shares. |
| PLC | UK & Ireland | Public Limited Company. |
| PMA | Indonesia | <i>Penanaman Modal Asing</i> . Foreign joint venture company. |
| PMDN | Indonesia | <i>Penanaman Modal Dalam Negeri</i> . Domestic Capital investment company. |
| PrC | Ireland | Private Company limited by shares. |
| Prp. Ltd. | Botswana | Private company limited by shares. |
| PT | Indonesia | <i>Perseroan Terbuka</i> . Limited company. |
| PT Tbk | Indonesia | <i>Perseroan Terbatas, Terbuka</i> . Stock corporation. |
| Pty. | Australia | Proprietary Company. |
| RI | Switzerland | <i>Raison individuelle</i> . Sole Proprietorship. |
| RAS | Estonia | <i>Riiklik Aktsiaselts</i> . State (owned) Joint Stock company. |
| Rt | Hungary | <i>Részvénytársaság</i> . Stock Company. |
| S. de R.L. | Mexico | <i>Sociedad de Responsabilidad Limitada</i> . Limited Liability Company. |
| S. en C. | Colombia & Peru | <i>Sociedad en Comandita</i> . Limited Partnership. |
| S. en N.C. | Mexico | <i>Sociedad en Nombre Colectivo</i> . General Partnership. |
| S/A | Brazil | <i>Sociedade Anônima</i> . Joint stock company, equivalent to a corporation. |
| SA | Argentina | <i>Sociedad Anonima</i> . Joint stock company, equivalent to a corporation. |
| SA | Belgium | <i>Société Anonyme</i> . Joint stock company, equivalent to a corporation. |
| S.A. | China (Macau) | Limited liability company by shares. |
| SA | France | <i>Société Anonyme</i> . Joint stock company, equivalent to a corporation. |
| SA | Ivory Coast | <i>Société Anonyme</i> . Joint stock company, equivalent to a corporation. |
| SA | Luxembourg | <i>Société Anonyme</i> . Joint stock company, equivalent to a corporation. |
| S.A. | Macau | Limited liability company by shares. |

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| Abbr. | Country | Description |
|--------------|--------------------|--|
| SA | Mexico | <i>Sociedad Anónima</i> . Joint stock company, equivalent to a corporation. |
| SA | Morocco | <i>Société Anonyme</i> . Joint stock company, equivalent to a corporation. |
| SA | Poland | <i>Spółka Akcyjna</i> . Joint stock company, equivalent to a corporation. |
| SA | Portugal | <i>Sociedade Anónima</i> . Joint stock company, equivalent to a corporation. |
| SA | Romania | <i>Societate pe actiuni</i> . Joint stock company, equivalent to a corporation. |
| SA | Spain | <i>Sociedad Anonima</i> . Joint stock company, equivalent to a corporation. |
| SA | Switzerland | <i>Société anonyme</i> or <i>Società anonima</i> . Joint stock company, equivalent to a corporation. |
| S.A. | Brazil | <i>Sociedade por Ações</i> . Privately-held company. |
| SA de CV | Mexico | <i>Sociedad Anonima</i> . Joint stock company, with variable capital, equivalent to a corporation. |
| SAFI | Uruguay | <i>Sociedad Anonima Financiera de Inversion</i> . Offshore company. |
| Sagl | Switzerland | <i>Società a garanzia limitata</i> . Limited Liability Company. |
| S.A.I.C.A. | Venezuela | <i>Sociedad Anónima Inscrita de Capital Abierto</i> . Open Capital Company . |
| SApA | Italy/Switzerland | <i>Società in Accomandita per Azioni</i> . Partnership limited by shares. |
| Sarl | France | <i>Société à responsabilité limitée</i> . Limited Liability Company. |
| Sarl | Luxembourg | <i>Société à Responsabilité Limitée</i> . Limited Liability Company. |
| Sàrl or SARL | Switzerland | <i>Société à responsabilité limitée</i> . Limited Liability Company. |
| SAS | France | <i>Société par Actions Simplifiée</i> . Simplified Joint Stock Company, similar to a limited liability company. Note that " <i>société par actions</i> " by itself is not an official French entity designation. |
| SAS | Italy | <i>Società in Accomandita Semplice</i> . Limited Partnership. |
| S.C. | China (Macau) | Mixed liability company by shares. |
| SC | France/Switzerland | <i>Société en commandite</i> . Partnership with limited and general partners. |
| SC | France | <i>Société civile</i> . Partnership with full liability. |
| S.C. | Macau | Mixed liability company by shares. |
| SC | Poland | <i>Spółka prawa cywilnego</i> . Partnership with all partners having unlimited liability. |

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| Abbr. | Country | Description |
|---------------|--------------------------------|---|
| SC | Italy/Switzerland | <i>Societa cooperativa</i> . Cooperative society. This type of entity may be incorporated with either limited or unlimited liability. |
| S.C. | Spain | <i>Sociedad en Commandita</i> . General Partnership. |
| SC par action | Switzerland | <i>Société en commandite par actions</i> . Partnership limited by shares. |
| S.C.A. | China (Macau) | Mixed liability company by shares. |
| SCA | France/Belgium/ Switzerland | <i>Société en commandite par actions</i> . Limited partnership with share capital, occupies a position between a limited partnership and a corporation. |
| S.C.A. | Macau | Mixed liability company by shares. |
| SCA | Romania | <i>Societate în comandită pe acțiuni</i> . Limited liability partnership with shares. |
| SCOP | France | <i>Société coopérative et participative</i> . Cooperative society. This type of entity may be incorporated with either limited or unlimited liability. |
| Scoop | Switzerland | <i>Société coopérative</i> or <i>Società cooperativa</i> . Cooperative society. |
| SCP | Brazil | <i>Sociedade em Conta de Participação</i> . Partnership where there is one partner assumed responsible for running the business. |
| SCS | Belgium & France | <i>Société en Commandite Simple</i> . A special partnership very similar to an American limited partnership |
| S.C.S. | Brazil | <i>Sociedade em Comandita Simples</i> . Limited Partnership. |
| SCS | Mexico | <i>Sociedad en Comandita Simple</i> . Limited Partnership. |
| SCS | Romania | <i>Societate în comandită simplă</i> . Limited liability partnership. |
| Sdn Bhd | Malaysia | <i>Sendirian Berhad</i> . Limited Liability Company. |
| SE | European Union | <i>Societas Europaea</i> . European Company. A Public Limited Company, equivalent to a corporation. |
| SENC | Luxembourg | <i>Société en Nom Collectif</i> . General Partnership. |
| SGPS | Portugal | <i>Sociedade gestora de participações sociais</i> . Holding Enterprise. |
| SK | Poland | <i>Spółka komandytowa</i> . Limited liability partnership. |
| SL | Spain | <i>Sociedad de Responsabilidad Limitada</i> . Limited liability company, may be identified as a joint stock company with limited liability. |
| SLNE | Spain | <i>Sociedad Limitada Nueva Empresa</i> . Limited Liability New Business, a modified Limited Liability Company. |

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| Abbr. | Country | Description |
|-------------------------|---------------------|---|
| SLU | Spain | <i>Sociedad Limitada Unipersonal</i> . Limited liability company with one shareholder. |
| S.N.C. | China (Macau) | Unlimited liability company with two or more owners. |
| SNC | France/Switzerland | <i>Société en nom collectif</i> . General Partnership. |
| SNC | Italy/Switzerland | <i>Società in Nome Collettivo</i> . General Partnership. |
| S.N.C. | Macau | Unlimited liability company with two or more owners. |
| SNC | Romania | <i>Societate in Nume Colectiv</i> . General Partnership. |
| SNC | Spain | <i>Sociedad en Nombre Colectivo</i> . General Partnership. |
| SOPARFI | Luxembourg | <i>Société de Participation Financière</i> . Holding company. |
| SP | France | <i>Société en participation</i> . Undisclosed partnership. |
| SpA | Italy | <i>Società per Azioni</i> . Limited share company, or joint-stock company, equivalent to a corporation. |
| spol s.r.o. | Czech Republic | <i>Společnost S Rucením Omezeným</i> . Limited Liability Company. |
| SPRL | Belgium | <i>Société Privée à Responsabilité Limitée</i> . French language equivalent to a private limited liability company. |
| SRC | Spain | <i>Sociedad Regular Colectiva</i> . A regular collective company, similar to a partnership. |
| Sp. z.o.o. | Poland | <i>Spółka z ograniczoną odpowiedzialnością</i> . Limited liability company, privately-held. |
| Srl | Chile | <i>Sociedad de responsabilidad limitada</i> . Limited Liability company. |
| Srl | Italy | <i>Società a Responsabilità Limitata</i> . Limited liability (joint stock) company. |
| Srl | Romania | <i>Societate cu Raspundere Limitata</i> . Limited-liability company, privately-held. |
| SS | Italy/Switzerland | <i>Società Semplice</i> . Simple Partnership. |
| SS | Switzerland | <i>Société Simple</i> . Simple Partnership |
| Stiftung | Germany/Switzerland | <i>Stiftung</i> . Foundation having some attributes of a corporation. |
| Stiftung | Liechtenstein | <i>Stiftung</i> . Trust. |
| td | Slovenia | <i>Tiha družba</i> . Sole proprietorship. |
| TLS | Turkey | <i>Türk Limited irketi</i> . Private Limited Liability Company. |
| UG (haftungsbeschränkt) | Germany | <i>Unternehmergeellschaft (haftungsbeschränkt)</i> . Limited Liability Company. |
| Verein | Switzerland | <i>Verein</i> . Association. |
| VOF | Netherlands | <i>Vennootschap onder firma</i> . General partnership. |
| v.o.s. | Czech Rep | <i>Verejna Obchodni Společnost</i> . General partnership. |

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| Abbr. | <i>Country</i> | <i>Description</i> |
|--------------|------------------------------------|--|
| YK | Japan | <i>Yugen Kaisha</i> . Limited company, similar to an American closely held corporation. Abolished in 2006 and replaced with the <i>Godo Kaisha</i> . |
| Yuhan Hoesa | Republic of Korea (South Korea) | <i>Yuhan Hoesa</i> . Equivalent to a limited liability company; may also be identified as a limited company or private limited company. |