

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 Drushestvo</i> . Partnership.
k.d.	Croatia	<i>Komanditno Društvo</i> . Limited Partnership.
k.d.	Slovenia	<i>Komanditna Družba</i> . Limited Partnership
KDA	Bulgaria	<i>Komanditno drushestvo 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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Abbr.	Country	Description
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>Kommandittelskap</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
OA0	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.