

From: Elliott Davis Decosimo
Sent: 6/8/2015 3:33:52 PM
To: Haley, Nikki
Cc:
Subject: U.S. Direct Investment Abroad: New Deadline for U.S. BEA Form BE-10 of June 30, 2015

<https://imgssl.constantcontact.com/letters/images/1101116784221/S.gif>

Having trouble viewing this email? Click here

<http://campaign.r20.constantcontact.com/render?ca=bfc4c917-f0bf-4af2-bc1c-0e137008f58f&c=c0795df0-aaec-11e3-a9b6-d4ae529cde13&ch=c0d07ea0-aaec-11e3-a9f8-d4ae529cde13>

<https://imgssl.constantcontact.com/letters/images/1101116784221/S.gif>

<http://r20.rs6.net/on.jsp?ca=bfc4c917-f0bf-4af2-bc1c-0e137008f58f&a=1105866155553&d=1121316362796&r=3>
<http://ui.constantcontact.com/images/p1x1.gif&c=c0795df0-aaec-11e3-a9b6-d4ae529cde13&ch=c0d07ea0-aaec-11e3-a9f8-d4ae529cde13>

http://r20.rs6.net/tn.jsp?f=0011H34oH29iIR99if3kW9o8maHpEUnxvRP0j26N6Vyf6XMBaHh8WQx5D7i39WFineNgJBnhHPTRNhhAI9bO4pjWk32wN2a1r_1ZcVM_wj99snv8RjzOdDFp0M2qVdTGjLEAihWqGhdap758_s7WZ6wcQSiHyWbYE1LjPTGMCndQcUIThEuXLit3iwqsyhhFXm3_-Q7hNkEh5OOQvikwIRpP1TeegXZmok44GXN158UZKrq-xXYSfN0taVxLQRbSOBT9LIHZfF25p7L8qR-lyfKUBEh9-juiSjtJmsQil3F1sYZFVCjTraPLdVV6JO0bslhidFYnEZUXf0=&c=y4OopUim3ADlyil36ATUHhHdKy_gjbLWpS142cJ9Prcv5nugT9-VRw==&ch=CjW6Ew0_9giliY2YZnLU1mkKswGve1D43glETkuMHdi7knrTIZOhdQ==>

HOME http://r20.rs6.net/tn.jsp?f=0011H34oH29iIR99if3kW9o8maHpEUnxvRP0j26N6Vyf6XMBaHh8WQx5D7i39WFineNgJBnhHPTRNhhAI9bO4pjWk32wN2a1r_1ZcVM_wj99snv8RjzOdDFp0M2qVdTGjLEAihWqGhdap758_s7WZ6wcQSiHyWbYE1LjPTGMCndQcUIThEuXLit3iwqsyhhFXm3_-Q7hNkEh5OOQvikwIRpP1TeegXZmok44GXN158UZKrq-xXYSfN0taVxLQRbSOBT9LIHZfF25p7L8qR-lyfKUBEh9-juiSjtJmsQil3F1sYZFVCjTraPLdVV6JO0bslhidFYnEZUXf0=&c=y4OopUim3ADlyil36ATUHhHdKy_gjbLWpS142cJ9Prcv5nugT9-VRw==&ch=CjW6Ew0_9giliY2YZnLU1mkKswGve1D43glETkuMHdi7knrTIZOhdQ==> INDUSTRIES

http://r20.rs6.net/tn.jsp?f=0011H34oH29iIR99if3kW9o8maHpEUnxvRP0j26N6Vyf6XMBaHh8WQx5B8lg88c334umy9KW9tMSU40E10KEDq3aqwMKHg7PgG-nLNNRsTds_PnIFLyUnY_86JNAHKGK1TNXBsQOa3r4haDiibYHs3nD_PLAIQeX0DDu8QLPmeeN1EO6h7ZKaoM0S0sIXUQVo8aZyEw0ARIAd7V98E17gH1JHANq07wS5lxHdZZNF0bj8D-aeEkwGMnogVvgUMFFU5ROL_JGGJmWtktvrcUj6CSopcMK1PkerjhLk9IEZK1cR1rR9UZkEWbIZtWtjI2Ffxwd0Q

m56xa7n8LO1w4wTEmvBn7kmQIHwD1
&c=y4OopUim3ADlyil36ATUHhHdKy_gjbLWpS142cJ9Prcv5nugT9-
VRw==&ch=CjW6Ew0_
9giliY2YZnLU1mkKswGve1D43glETkuMHdi7knrTIZOhdQ==> SERVICES
<http://r20.rs6.net/tn.jsp?f=
0011H34oH29ilR99if3kW9o8maHpEUnxvRP0j26N6Vyf6XMBaHh8WQx5B8lg88
c334uuNt_6plthqaur4qUZVNf43yuE8cXCIVDNGM5r-
uHpG8rHM05CwVXIlxIA6Ou-
hO8zQGLNQSEuCqAiYXazEX8yTe4smZ8uFlpvXCL5blQvV8cgKb6jzUvwRlshT
NVbqEbAgN1tlGGtM4VXMVpwEU5X6I5VP4sE38yiGGYw8mJgxQDkApO0hf_2
_fLHrHsHFg1VOZ3ewmBuXXwP6TVjC5I58tCYosbCAU8OIVVkfWbuC0iLxwgNX
pED6-
WtEjTgoydxmo5ktWB51EkFZTvxX7AMg==&c=y4OopUim3ADlyil36ATUHhHdKy
gjbLWpS142cJ9Prcv5nugT9-VRw==&ch=CjW6Ew0
9giliY2YZnLU1mkKswGve1D43glETkuMHdi7knrTIZOhdQ==> EVENTS
<http://r20.rs6.net/tn.jsp?f=
0011H34oH29ilR99if3kW9o8maHpEUnxvRP0j26N6Vyf6XMBaHh8WQx5B8lg88
c334u8QqABKnLVSAHSyaoJ_iNSQsMxQAK
832mxue3HSEw6VDI8XYXJOD3Si7v0AG3hy_
7JT5oXxaYXQU5GxNS0Rc9bObsvcNLfBv6HVxS2ASobQ6ijl1Dy_pVYX69bGGJ
2xZMXqd5hdcXin6DLmj-Jieoh23YRjMKxwGN3hM3tyHGSYeay8H2hELz7Mfn1-
eTtdMuH8zYVL49sFNUeQIBGxKcTOvmgmJRk1n4gmgha9Ss5ZMjavowmps5Vd
d7u2oE6Guls6y2y71o8UubDycYPQYtA==&c=y4OopUim3ADlyil36ATUHhHdKy
gjbLWpS142cJ9Prcv5nugT9-VRw==&ch=CjW6Ew0
9giliY2YZnLU1mkKswGve1D43glETkuMHdi7knrTIZOhdQ==> ABOUT US
<http://r20.rs6.net/tn.jsp?f=
0011H34oH29ilR99if3kW9o8maHpEUnxvRP0j26N6Vyf6XMBaHh8WQx5B8lg88
c334ua4tEpOihCsRzXTgaepovgDgc3ETdz2mn9tqpLHcLhVaOg5lgSRPYDrBq
lgLvlbsh6C9g0Vz16hfw3vOQKjGiye_TsblgENBG2XTb9UgRdK6JchAKoruuxndc
ZyWvfbJ-S6f35qvUzBapg3eINK_e5leeUoJIOEXCelzxJRtW3ShUwt95_Au1
_GVG0KpC6sfpfHWydJSVxNF1um8-
glFdVaMA5fMGbpNM2buaTI1p2UQ1eUzONmuww5xUuIZE72IP_szJYYVNHGJ
D0ei9KHEA==&c=y4OopUim3ADlyil36ATUHhHdKy_gjbLWpS142cJ9Prcv5nugT
9-VRw==&ch=CjW6Ew0_
9giliY2YZnLU1mkKswGve1D43glETkuMHdi7knrTIZOhdQ==> NEWS
<http://r20.rs6.net/tn.jsp?f=
0011H34oH29ilR99if3kW9o8maHpEUnxvRP0j26N6Vyf6XMBaHh8WQx5B8lg88
c334uIVHWGizIMt8AOQEQ5xnulQE_9A3bVrKlhAT9_mHVDQ-K4Sjrd-
Ljm9TOpFZY2pWo8YIkGnYyCLPEIUmZ1
_zZ0zDkXJf37iLLYxrxIHUwOdBMyqSswHFEVHDJbYijaik1svOChB-yNt0yg-
AqECbBhRNalqqYxjjsDdAxTXqepdt08nigjETLQuSjJg78zED8WJJuQrOdy_nX8t
SnzlgWAp2IGRtYR6Mjq7nGH4kAMg8
_DfRanjP2sdhYF3aLqjAFZHLZzRdp9gW_gahbGyX-
rw==&c=y4OopUim3ADlyil36ATUHhHdKy_gjbLWpS142cJ9Prcv5nugT9-
VRw==&ch=CjW6Ew0_
9giliY2YZnLU1mkKswGve1D43glETkuMHdi7knrTIZOhdQ==> SUBSCRIBE
<http://r20.rs6.net/tn.jsp?f=

0011H34oH29iIR99if3kW9o8maHpEUnxvRP0j26N6Vvf6XMBaHh8WQx5BtmYK
K_am_OlzQDinijtAFelrwzHrGp1
_XQH0hXJi7H5ufWR_wlcBi79zJWY7EbbZz8RGbpj-
_GweW2zCwAAzZQmPHOV2JtzQA0obW3-zsFC2jmqP3fmHNdkQaPNiSpU5As-
MgND3oLBBLfhy-jAJnUuBXJINWeTCs_H5iDbHbeEQxP15XKYQJJnvfP-
S7M5wOw0iAXCCUT3DdLj6nasXxeyvAYwqDqvZ4QYWzyUuLQ3
_QTqUyvBgJI_bN9EeFw4PYkSBAu5oBhOjlsYueuSQiV7AmipccHA==&c=y4Oo
pUim3ADlyil36ATUHHdKy_gjbLWpS142cJ9Prcv5nugT9-VRw==&ch=CjW6Ew0
_9giliY2YZnLU1mkKswGve1D43gIETkuMHdi7knrTIZOhdQ==>

U.S. Direct Investment Abroad: New Deadline for U.S. BEA Form BE-10 of June 30, 2015

Any U.S. person (full legal meaning: individual, corporation, etc.) that owns 10% or more voting stock, directly or indirectly, of an incorporated foreign enterprise or equivalent interest in an unincorporated foreign enterprise is subject to U.S. direct investment reporting by the U.S. Bureau of Economic Analysis (BEA). Any such U.S. person subject to reporting is a "U.S. reporter." A "foreign affiliate" is a separate enterprise from U.S. domestic operations and activities, whether it is legally or functionally separate, that falls within the ownership requirement parameters described above. U.S. reporters would include at a minimum entities that require filing of forms 5471, 8865, and 8858 with their U.S. income tax return.

U.S. persons with foreign affiliates that meet the filing requirements must file the requisite forms every five years on the mandated benchmark calendar year. As 1989 was the first benchmark year, the 2014 calendar year is a benchmark year. The content of the filing is based on the U.S. reporter fiscal year that ends in the 2014 benchmark calendar year. For new BE-10 filers (a U.S. person that has not filed in the past or been contacted by the BEA) the deadline for filing the 2014 benchmark year survey is June 30th, 2015. If a U.S. person has filed a BE-10 in the past or was contacted by the BEA, the deadline for the 2014 benchmark was May 29, 2015. Penalties for failure to file range from \$2,500 to \$25,000. An additional \$10,000 may be fined for willful failure to file. This is a mandatory filing. [Read more <http://r20.rs6.net/tn.jsp?f=0011H34oH29iIR99if3kW9o8maHpEUnxvRP0j26N6Vvf6XMBaHh8WQx5EKYrTKQ-yE-lewVO6CbbzfHiwwNIIJHaLFIdxkFQQHXtOSGO0fyIfMMI4Ylr1hGmvtWVy2FzLuKKi1BPQriTNb_IsPxlwbTURCrO4nnvnoXyEc8oovqsOgi4qn0--XfaN2Zp4TDAAdNI2uSRq0KHAEIctwuHk6Rtxwfc3ltcGoCnADHcwrRetsMq8rl1qf18Hpmbntyh9W0LB1JMW3hMvcGXqkCXjc6wT7sNHtNj7MOBtBjdsO13H-](http://r20.rs6.net/tn.jsp?f=0011H34oH29iIR99if3kW9o8maHpEUnxvRP0j26N6Vvf6XMBaHh8WQx5EKYrTKQ-yE-lewVO6CbbzfHiwwNIIJHaLFIdxkFQQHXtOSGO0fyIfMMI4Ylr1hGmvtWVy2FzLuKKi1BPQriTNb_IsPxlwbTURCrO4nnvnoXyEc8oovqsOgi4qn0--XfaN2Zp4TDAAdNI2uSRq0KHAEIctwuHk6Rtxwfc3ltcGoCnADHcwrRetsMq8rl1qf18Hpmbntyh9W0LB1JMW3hMvcGXqkCXjc6wT7sNHtNj7MOBtBjdsO13H-)