

V. SPECIAL INSTRUCTIONS – Continued

required reports. When acting in the capacity of an intermediary, the accounts or transactions of the U.S. intermediary with a UBO are considered as accounts or transactions of the U.S. affiliate with the UBO. To the extent such transactions or accounts are unavailable to the U.S. affiliate, BEA may require the intermediary to report them.

2. If a UBO holds a U.S. affiliate through a foreign intermediary, the U.S. affiliate may report the intermediary as its foreign parent but, when requested, must also identify and furnish information concerning the UBO. Accounts or transactions of the U.S. affiliate with the foreign intermediary are considered as accounts or transactions of the U.S. affiliate with the UBO.

G. Determining place of residence and country of jurisdiction of individuals – An individual is considered a resident of, and subject to the jurisdiction of, the country in which he or she is physically located. The following guidelines apply to individuals who do not reside in their country of citizenship:

1. Individuals who reside, or expect to reside, outside their country of citizenship for less than one year are considered to be residents of their country of citizenship.
2. Individuals who reside, or expect to reside, outside their country of citizenship for one year or more are considered to be residents of the country in which they are residing, except as provided in paragraphs 3 and 4 below.
3. If an owner or employee of a business enterprise resides outside the country of location of the enterprise for one year or more for the purpose of furthering the business of the enterprise, and the country of the business enterprise is the country of citizenship of the owner or employee, then such owner or employee is considered a resident of the country of citizenship, provided there is the intent to return to the country of citizenship within a reasonable period of time.
4. Individuals and members of their immediate family who are residing outside their country of citizenship as a result of employment by the government of that country – diplomats, consular officials, members of the armed forces, etc. – are considered to be residents of their country of citizenship.

VI. FILING THE BE-15

- A. Due date** – A completed report, or Claim for Exemption from filing, covering a reporting company's fiscal year ending in calendar

year 2015 is due no later than May 31, 2016 (or by June 30 for reporting companies that use BEA's eFile system). Go to www.bea.gov/efile for details about using eFile.

- B. Mailing report forms to a foreign address** – BEA will accommodate foreign owners that wish to have forms sent directly to them. However, the extra time consumed in mailing to and from a foreign place may make meeting filing deadlines difficult. In such cases, consider using BEA's electronic filing option. Go to www.bea.gov/efile for details about this option. To obtain forms online go to: www.bea.gov/fdi

- C. Extensions** – For the efficient processing of the survey and timely dissemination of the results, it is important that your report is filed by the due date. Nevertheless, reasonable requests for extension of the filing deadline will be granted.

For extension requests of 30 days or less, you may call BEA at (301) 278-9247. Note: If submitting through eFile see due date information above. Requests for extensions of more than 30 days **MUST be in writing** and should explain the basis for the request. You may request an extension via secure message through eFile system at www.bea.gov/efile. Requests for extensions must be received **NO LATER THAN** May 31, 2016.

- D. Assistance** – For assistance, telephone (301) 278-9247 or send email to be12/15@bea.gov. Forms can be obtained from BEA's Web site at: www.bea.gov/fdi

- E. Annual stockholders' report or other financial statements** – Furnish a copy of your FY 2015 annual stockholders' report or Form 10K when filing the BE-15 report. If you do not publish an annual stockholders' report or file Form 10K, provide any financial statements that may be prepared, including the accompanying notes. Information contained in these statements is useful in reviewing your report and may reduce the need for further contact. Section 5(c) of the International Investment and Trade in Services Survey Act, Public Law 94-472, 90 Stat. 2059, 22 U.S.C. 3101-3108, as amended, provides that this information can be used for analytical and statistical purposes only and that it must be held strictly confidential.

- F. Number of copies** – File a single original copy of the form and supplement(s). If you are not filing electronically, this should be the copy with the address label on page 1, if such a copy has been pre-printed by BEA. (Make corrections directly to the address, if necessary.) You should also retain a file copy of each report for three years to facilitate resolution of any questions that BEA may have concerning your report. (Both copies are protected by law; see the statement on confidentiality on page 14.)