2017 BE-120
BENCHMARK SURVEY OF TRANSACTIONS IN SELECTED SERVICES AND INTELLECTUAL PROPERTY WITH FOREIGN PERSONS

Webinar hosted by
Damon Battaglia and Makia Riley
Bureau of Economic Analysis, Services Surveys Branch
Webinar Overview

• Purpose of BE-120 survey/regulations/importance
• Why did you receive this survey?
• Accessing the survey
• Types of transactions covered/not covered
• Changes to services and Intellectual Property (IP) categories
• New requirements for reporting manufacturing services
• Schedules D and E – remote services
• Using the eFile system
• Reporting on mandatory schedules A-C
• Questions and answers
Significance of BE-120 Benchmark Survey

• The BE-120 is used to measure the size and significance of services trade between U.S. and foreign persons.

• A BE-120 survey is required to be submitted by all persons that had sales to foreign persons or purchases from foreign persons in the covered services and intellectual property (IP) categories during their fiscal year ending in 2017, regardless of whether or not they have been contacted by BEA.

• BEA uses the BE-120 data to compile and improve the U.S. economic accounts:
  o Services component of the U.S. International Transactions Accounts (ITAs)
  o Gross Domestic Product (GDP)
BE-120 Benchmark Survey Data

The data are needed to:

• Monitor U.S. cross-border transactions in intellectual property and selected services
• Analyze the impact on the United States and foreign economies
• Support U.S. international trade policy
• Assess and promote U.S. competitiveness in international trade in services
• Improve the ability of U.S. businesses to identify and evaluate market opportunities
Why Did You Receive Notification to Complete this Survey?
How to Access the Survey

• Download
  www.bea.gov/be120 – download a fillable pdf of the survey

• Email
  be-120@bea.gov – forms will be returned by email auto-reply

• File electronically
  https://www.bea.gov/efile – file securely online
• Had sales to foreign persons in any of the transaction types covered by the survey
  o If more than $2 million of combined, covered sales to foreign persons – must complete Schedules A, C, and/or D as applicable.

• Had purchases from foreign persons in any of transaction types covered by the survey
  o If more than $1 million of combined, covered purchases from foreign persons – must complete Schedules B and/or E as applicable.

• If contacted by BEA – You MUST complete the survey through question 7 on page 8, even if you did not have any transactions, or had transactions below the thresholds indicated above.
What Transactions are Reportable

Services and IP transactions between U.S. and foreign persons
What Transactions are Reportable

Complete list of covered transactions are on pages 6 and 7 of the survey
Transactions should be reported on an accrual basis

Exception – Telecommunication services should be reported on a settlement basis
What Transactions are Not Reportable

Do not report:
• Goods trade (exceptions apply to construction services).
• Transportation services (except satellite launch services)
• Taxes, penalties, fines, gifts, grants
• Income on financial instruments
• Travel-related services
• Compensation paid to foreign employees, or to U.S. employees by foreign affiliates/foreign parent group.
What Transactions are Not Reportable

Do not report:

• Transactions between the U.S. Reporter’s foreign affiliates and other foreign persons.

• Transactions between other U.S. persons and foreign affiliates of the U.S. Reporter.

• Transactions between the U.S. Reporter’s domestic operations and other U.S. persons
Transactions with Foreign Persons

“A U.S. person” means any person resident in the United States or subject to the jurisdiction of the United States.

“A Foreign person” means any person resident outside the United States or subject to the jurisdiction of a country other than the United States.

The word “person” used in this tutorial is a legal term that means any individual, branch, partnership, associated group, association, estate, trust, corporation, or other organization and any government.
Understanding Reporting Relationships

**COMPANY A (Germany)**
Foreign Parent of the Consolidated Domestic U.S. Reporter
- Member of Foreign Parent Group
- Owns 100% of Company C and the Consolidated U.S. Reporter

**COMPANY B (Germany)**
- 49% owned by Company A
- Unaffiliated Foreign Person

**COMPANY C (France)**
- Wholly owned by Company A
- Member of Foreign Parent Group

**COMPANY D (USA)**
- Subsidiary, owned 100% by Consolidated domestic U.S. Reporter
- Company D’s transactions with foreign persons are consolidated into U.S. Reporter’s BE-120 filing

**COMPANY E (Mexico)**
- 20% owned by Consolidated domestic U.S. Reporter
- Foreign Affiliate

**COMPANY F (United Kingdom)**
- 20% owned by Consolidated domestic U.S. Reporter
- Foreign Affiliate

**COMPANY G (Switzerland)**
- 5% owned by Consolidated domestic U.S. Reporter
- Unaffiliated Foreign Person

**COMPANY H (Ghana)**
- No ownership relationship with any other company
- Unaffiliated Foreign Person

**CONSOLIDATED DOMESTIC U.S. REPORTER (USA)**
(The U.S. person filing the BE-120)
- Owns >10% of Companies D, E, and F
Transactions with Foreign Persons

Exports of advertising services
IP Transactions – Types of Rights

• New intellectual property categories compared to 2011 BE-120

• Report transactions based on types of rights conveyed:
  o Rights to use
  o Rights to reproduce and/or distribute
  o Outright sale or purchase
Rights to use intellectual property

- Purchaser has right to use property, but not to distribute, sell, or reproduce the protected material
- Typically referred to as “end-user agreements”
Examples of rights to use include:
Rights to Reproduce and/or Distribute IP

Rights to reproduce and/or distribute intellectual property

• Conveys to the purchaser the right to reproduce and or distribute copyrighted material
Outright sale or purchase of intellectual property, including use in perpetuity:

• Conveys transfer of ownership of an intellectual property to the purchaser, or

• Otherwise grants the purchaser a perpetual, irrevocable right to reproduce and/or distribute the intellectual property.
Examples - Outright Sale or Purchase of IP

Examples of these types of transactions include:

- Patents, copyrights and trademarks

- Manuscripts, literary and artistic works, photographs, musical libraries or recordings

- Pre-recorded video content or rights to reproduce or retransmit live performances and events
### Additional Breakout of Services Categories:

<table>
<thead>
<tr>
<th>Previous Transaction Code</th>
<th>Service Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Computer and data processing services</td>
</tr>
<tr>
<td>14</td>
<td>Database and other information services</td>
</tr>
<tr>
<td>16</td>
<td>Engineering, architectural, and surveying services</td>
</tr>
<tr>
<td>19</td>
<td>Industrial-type installation, alteration, and maintenance services</td>
</tr>
<tr>
<td>21</td>
<td>Management, consulting, and public relations services</td>
</tr>
<tr>
<td>29</td>
<td>Research and development services</td>
</tr>
</tbody>
</table>
Sales and purchases of computer and data processing services, previously reportable under transaction code 12, are now required to be reported among three categories:

- 12.1 Computer software, including end-user licenses and customization services
- 12.2 Cloud computing and data storage services
- 12.3 Other computer services
Sales and purchases of database and other information services, previously reportable under transaction code 14, should now be reported among two categories:

- 14.1 News agency services
- 14.2 Other information services
Sales and purchases of architectural, engineering, and surveying services, previously reportable under transaction code 16, should now be reported among three categories:

• 16.1 Architectural services

• 16.2 Engineering services

• 16.3 Surveying, cartography, certification, testing, and technical inspection services

NOTE: Sales and purchases of industrial engineering services, previously transaction code 18, should now be reported in transaction code 16.2
Change – Reporting Engineering and Mining

Previous Reporting

Sales of: construction services (code 13), engineering, architectural, and surveying services (code 16); and mining services (code 23), on Schedule C:

• Gross operating revenue
• Foreign expenses, and
• Goods exports

2017 BE-120 Reporting

ONLY sales of construction services on Schedule C. All other sales should be reported on Schedule A.

• Foreign expenses and goods exports are no longer reportable for engineering, architectural, surveying, and mining services.
Sales and purchases of industrial-type maintenance, installation, alteration and training services, previously reportable under transaction code 19, should now be reported among two categories:

- 19.1 Maintenance services
- 19.2 Installation, alteration, and training services
Sales and purchases of management, consulting, and public relations services, previously reportable under transaction code 21, should now be reported among three categories:

- 21.1 Market research services
- 21.2 Public opinion and polling services
- 21.3 Other management, consulting, and public relations services
Sales and purchases of research and development services, previously reportable under transaction code 29, should now be reported among two categories:

• 29.1 Provision of customized and non-customized research and development services

• 29.2 Other research and development services
Several other service categories have been added to the survey:

<table>
<thead>
<tr>
<th>Transaction Code</th>
<th>Service Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>32</td>
<td>Health services</td>
</tr>
<tr>
<td>33</td>
<td>Heritage and recreational services</td>
</tr>
<tr>
<td>34</td>
<td>Audiovisual and production services</td>
</tr>
<tr>
<td>35</td>
<td>Contract manufacturing services</td>
</tr>
<tr>
<td>36</td>
<td>Disbursements for sales promotion and representation</td>
</tr>
<tr>
<td>37</td>
<td>Photographic services, including satellite photography services</td>
</tr>
<tr>
<td>38</td>
<td>Space transportation services</td>
</tr>
<tr>
<td>39</td>
<td>Trade exhibition and sales convention services</td>
</tr>
<tr>
<td>40</td>
<td>Agricultural services</td>
</tr>
</tbody>
</table>
Contract Manufacturing Services

• Information on sales and purchases of contract manufacturing services is now required for reporters that meet the threshold for filing additional details on the mandatory Schedules:
  o Description of primary manufactured good
  o Description of inputs used
  o Country and affiliation detail of foreign transactor

• For more information, see the related video titled “Reporting contract manufacturing activities” at www.bea.gov/be120
What is Contract Manufacturing?

• Contract manufacturing services covers the processing, assembly, labeling, packaging, and so forth of materials and physical components owned by others.

• The manufacturing is conducted by a manufacturing service provider who does not own the goods.

• The manufacturing service provider is paid a fee by the owner of the goods to provide the service.

• Ownership of the goods used does not transfer to the contract manufacturing service provider.
<table>
<thead>
<tr>
<th>Transaction Code</th>
<th>Service Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>Accounting, auditing, and bookkeeping services</td>
</tr>
<tr>
<td>10</td>
<td>Advertising services</td>
</tr>
<tr>
<td>12.3</td>
<td>Other computer services</td>
</tr>
<tr>
<td>15</td>
<td>Education services</td>
</tr>
<tr>
<td>16.1</td>
<td>Architectural services</td>
</tr>
<tr>
<td>16.2</td>
<td>Engineering services</td>
</tr>
<tr>
<td>16.3</td>
<td>Surveying, cartography, certification and technical services</td>
</tr>
<tr>
<td>20</td>
<td>Legal services</td>
</tr>
<tr>
<td>21.1</td>
<td>Market research services</td>
</tr>
<tr>
<td>21.2</td>
<td>Public opinion polling services</td>
</tr>
<tr>
<td>21.3</td>
<td>Other management, consulting, and public relations services</td>
</tr>
<tr>
<td>29.1</td>
<td>Provision of customized and non-customized research and development services</td>
</tr>
<tr>
<td>29.2</td>
<td>Other research and development services</td>
</tr>
</tbody>
</table>
Schedule D – Remote Sales

SCHEDULE D – Percentage of Sales of Services to Foreign Persons Performed Remotely

If you reported sales of any of the services listed in the table below on Schedule A, please provide an estimate of the percentage of those services that were performed remotely from the U.S. Reporter’s domestic offices via computer, email, telephone, etc. for the purchaser located abroad. The information provided in this section may be estimated based on recall or a general understanding of the U.S. Reporter’s business operations. A video tutorial on reporting services performed remotely can be found at www.bea.gov/be120.

U.S. Reporter’s Sales of Services Performed Remotely for Foreign Persons

The service is supplied across the border. Your employees do not travel to the country of the purchaser, nor does the customer come to the United States.

EXAMPLE: Your architecture firm in the United States provides plans and advice to clients in a foreign country via internet/phone/mail.

Percentage of Services Performed Remotely by the U.S. Reporter’s Domestic Offices for Foreign Persons via Internet, Email, Text, Telephone, or Other Means

Exclude the portion of the sales of each service type charged for services performed on-site in the country of the purchaser, or services performed for a foreign customer temporarily located in the United States.

<table>
<thead>
<tr>
<th>Transaction code</th>
<th>Transaction type</th>
<th>Did you report this service on Schedule A? (Check yes or no)</th>
<th>For each “Yes” response, check the appropriate percentage range. (Check one)</th>
<th>The information provided is based on (Check one)</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>Accounting, auditing, and bookkeeping services</td>
<td>Yes</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>10</td>
<td>Advertising services</td>
<td>Yes</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>12.3</td>
<td>Other computer services</td>
<td>Yes</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>15</td>
<td>Education services</td>
<td>Yes</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>
**Schedule E – Remote Purchases**

**SCHEDULE E – Percentage of Purchases of Services from Foreign Persons Performed Remotely**

If you reported purchases of any of the services listed in the table below on Schedule E, please provide an estimate of the percentage of those services that were performed remotely from the seller's foreign offices via computer, email, telephone, etc. for your U.S. domestic operations. The information provided in this section may be estimated based on recall or a general understanding of the U.S. Reporter's business operations. A video tutorial on reporting services performed remotely can be found at www.bea.gov/be120.

**U.S. Reporter's Purchases of Services Performed Remotely by Foreign Persons**

**EXAMPLE:** An accounting firm in a foreign country performs bookkeeping services for your offices in the United States via internet/phone/email.

**Percentage of Services Performed Remotely by the Foreign Seller via Internet, Email, Text, Telephone, or Other Means**

Exclude the portion of the purchases of each service type performed on-site in the country of the seller, or services performed by a foreign seller temporarily located in the United States.

<table>
<thead>
<tr>
<th>Transaction code</th>
<th>Transaction type</th>
<th>Transaction code</th>
<th>Transaction type</th>
<th>Did you report this service on Schedule B?</th>
<th>Percentage of services performed remotely</th>
<th>Accounting Records</th>
<th>Recall/General knowledge of operations</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>Accounting, auditing, and bookkeeping</td>
<td>61021</td>
<td>100%</td>
<td>Yes</td>
<td>25%</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>services</td>
<td></td>
<td></td>
<td>25%</td>
<td>50%</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25%</td>
<td>75%</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25%</td>
<td>100%</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Advertising services</td>
<td>61032</td>
<td>100%</td>
<td>Yes</td>
<td>25%</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25%</td>
<td>50%</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25%</td>
<td>75%</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25%</td>
<td>100%</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12.3</td>
<td>Other computer services</td>
<td>61044</td>
<td>100%</td>
<td>Yes</td>
<td>25%</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25%</td>
<td>50%</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25%</td>
<td>75%</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25%</td>
<td>100%</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>15</td>
<td>Education services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3/12/2020
Services performed on-site in the country of the purchaser:
How Services are Performed – On-site/Seller

Services performed on-site in the country of the seller:

Purchaser crosses the border to receive services.
How Services are Performed – Remotely

Services Performed Remotely:

Service is performed remotely. Both the purchaser and provider remain in their respective countries.
Total sales to foreign purchaser: $3 million

$1 million was for work performed on-site in country of purchaser
Service is performed remotely. Both the purchaser and provider remain in their respective countries.

Seller charged foreign purchaser $2 million for work performed remotely in the U.S.
• Total sales to foreign purchaser: $3 million
• $1 million performed on-site (33.3%)
• $2 million for work performed remotely (66.6%)
Example: U.S. Reporter’s Sales of Advertising Services – cont.

### Schedule D – Percentage of Sales of Services to Foreign Persons Performed Remotely

<table>
<thead>
<tr>
<th>Transaction code</th>
<th>Transaction type</th>
<th>Did you report this service on Schedule A?</th>
<th>For each “Yes” response, check the appropriate percentage range.</th>
<th>The information provided is based on (Check one)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(Check yes or no)</td>
<td>(Check one)</td>
<td>Accounting records, Recall/ general knowledge of operations</td>
</tr>
<tr>
<td>9</td>
<td>Accounting, auditing, and bookkeeping services</td>
<td>Yes, 2 No</td>
<td>2 2 2 2 3 2 5 2</td>
<td>3 1 2</td>
</tr>
<tr>
<td>10</td>
<td>Advertising services</td>
<td>Yes, 2 No</td>
<td>2 2 2 2 3 2 5 2</td>
<td>3 1 2</td>
</tr>
<tr>
<td>12.5</td>
<td>Other computer services</td>
<td>Yes, 2 No</td>
<td>2 2 2 2 3 2 5 2</td>
<td>3 1 2</td>
</tr>
<tr>
<td>15</td>
<td>Education services</td>
<td>Yes, 2 No</td>
<td>2 2 2 2 3 2 5 2</td>
<td>3 1 2</td>
</tr>
<tr>
<td>16.1</td>
<td>Architectural services</td>
<td>Yes, 2 No</td>
<td>2 2 2 2 3 2 5 2</td>
<td>3 1 2</td>
</tr>
<tr>
<td>16.2</td>
<td>Engineering services</td>
<td>Yes, 2 No</td>
<td>2 2 2 2 3 2 5 2</td>
<td>3 1 2</td>
</tr>
<tr>
<td>16.3</td>
<td>Surveying, cartography, certification, and technical inspection services</td>
<td>Yes, 2 No</td>
<td>2 2 2 2 3 2 5 2</td>
<td>3 1 2</td>
</tr>
<tr>
<td>20</td>
<td>Legal services</td>
<td>Yes, 2 No</td>
<td>2 2 2 2 3 2 5 2</td>
<td>3 1 2</td>
</tr>
<tr>
<td>21.1</td>
<td>Market research services</td>
<td>Yes, 2 No</td>
<td>2 2 2 2 3 2 5 2</td>
<td>3 1 2</td>
</tr>
<tr>
<td>21.2</td>
<td>Public opinion and polling services</td>
<td>Yes, 2 No</td>
<td>2 2 2 2 3 2 5 2</td>
<td>3 1 2</td>
</tr>
<tr>
<td>21.3</td>
<td>Other management, consulting, and public relations services</td>
<td>Yes, 2 No</td>
<td>2 2 2 2 3 2 5 2</td>
<td>3 1 2</td>
</tr>
<tr>
<td>29.1</td>
<td>Provision of customized and non-customized research and development services</td>
<td>Yes, 2 No</td>
<td>2 2 2 2 3 2 5 2</td>
<td>3 1 2</td>
</tr>
<tr>
<td>29.2</td>
<td>Other research and development services</td>
<td>Yes, 2 No</td>
<td>2 2 2 2 3 2 5 2</td>
<td>3 1 2</td>
</tr>
</tbody>
</table>
Filing the BE-120 with eFile

• You can file safely and securely through BEA's eFile site.
• www.bea.gov/eFile
Filing the BE-120 with eFile

eFile - User Account Homepage/Survey Selection

To file a survey with BEA, surveys must be linked to your user account using one of the options in Survey Tools. Once linked, the surveys will appear under Linked Surveys in the page below. (Scroll down or click here to access your previously linked surveys.)

- Looking for a secure message? (PDF File)
- Looking for the 2017 BE-12 extension request? (PDF File)

User Info
Name: Makia Riley
Email: makia.riley@bea.gov
Phone: 301-278-9182

Update User Info
Change Your Password
Log Out

Linked Surveys
- Need to link or add a survey?
Filing the BE-120 with eFile

Add New BE-120 Report

To file a BE-13 Survey of New Foreign Direct Investment in the United States.

Add a New BE-13 Report

To file a BE-120 Benchmark Survey of Transactions in Selected Services and Intellectual Property with Foreign Persons, first review the below criteria to determine the appropriate option.
Click the button below if the following apply:
- The entity being reported has filed on the BE-120 benchmark OR BE-125 Quarterly Survey of Transactions in Selected Services and Intellectual Property with Foreign Persons OR...

Click the button below if the following apply:
- The entity being reported has NEVER filed on the BE-120 or BE-125 Quarterly Survey of Transactions in Selected Services and Intellectual Property with Foreign Persons AND...
- You did NOT receive a letter from BEA notifying you to file the BE-120, AND...
- The entity meets the filing requirements for the survey (see requirements below)

Filing requirements - A BE-120 report is required of each U.S. person that had sales to foreign persons or purchases from foreign persons in the services and intellectual property categories covered by the survey during its 2017 fiscal year. A response is required from persons subject to the reporting requirements of the BE-120 Benchmark Survey of Transactions in Selected Services and Intellectual Property whether or not they are contacted by BEA.
eFile: Submitting a BE-120 Link Request

eFile Link Request

Verify the Information.

Verify the information below. If everything is correct, click "Submit Request", otherwise click the "Make Corrections" button.

Survey: BE-120
First Name: Makia
Last Name: Riley
Company Name: Makia Worldwide
Phone Number: 301-278-9132
email address: makia.riley@bea.gov
Fax Number: 
Address Label ID: 888099515
Comments or Additional Info:

Submit Request
eFile Link Request

Request Received.

Your request has been received. Once your request has been verified, an email notice will be sent to makea.riley@bea.gov. Once you have received the email, you will be able to access the new ID/Survey by logging into the eFile system using your username and password. For security purposes, you may be contacted by BEA staff for additional information.

Back to the eFile system
eFile: Adding a BE-120 Report

Add New BE-120 Report

To file a **BE-13 Survey of New Foreign Direct Investment in the United States.**

Add a New BE-13 Report

To file a **BE-120 Benchmark Survey of Transactions in Selected Services and Intellectual Property with Foreign Persons,** first review the below criteria to determine the appropriate option.

Click the button below if the following apply:
- The entity being reported has filed on the BE-120 benchmark OR BE-125 Quarterly Survey of Transactions in Selected Services and Intellectual Property with Foreign Persons OR...
- You received a letter from BEA notifying you to file the BE-120.

Link a BE-120 Report

---

**NEVER filed on the BE-120 or BE-125 Quarterly Survey**
- **did NOT receive a letter from BEA**
- **entity meets the filing requirements for the survey**

Add New BE-120 Report
eFile: Adding a BE-120 Report

Complete the information below to begin. Items with a * are required.

<table>
<thead>
<tr>
<th>Mailing Address</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>(This is where BEA should send survey forms and related correspondence regarding this survey. Fields with * are required.)</td>
<td>(This is the individual BEA should contact regarding this survey. Fields with * are required.)</td>
</tr>
<tr>
<td><strong>Company Name</strong>*:</td>
<td><strong>Contact Name</strong>*:</td>
</tr>
<tr>
<td><strong>In Care Of:</strong></td>
<td><strong>Phone Number</strong>*:</td>
</tr>
<tr>
<td><strong>Attention:</strong></td>
<td><strong>Fax Number:</strong></td>
</tr>
<tr>
<td><strong>Title:</strong></td>
<td><strong>Email Address</strong>*:</td>
</tr>
<tr>
<td><strong>Street 1</strong>*:</td>
<td></td>
</tr>
<tr>
<td><strong>Street 2:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>City</strong>*:</td>
<td></td>
</tr>
<tr>
<td><strong>State/Territory/Province (if in the U.S. or Canada)</strong>*:</td>
<td></td>
</tr>
<tr>
<td><strong>Zip/Postal Code (if none, enter N/A)</strong>*:</td>
<td></td>
</tr>
<tr>
<td><strong>Country (if not the U.S. or a U.S. territory):</strong></td>
<td></td>
</tr>
</tbody>
</table>

Submit
Filing a BE-120 with eFile

**eFile - User Account Homepage/Survey Selection**

To file a survey with BEA, surveys must be linked to your user account using one of the options in Survey Tools. Once linked, the surveys will appear under Linked Surveys in the page below. (Scroll down or click here to access your previously linked surveys.)

- Looking for a secure message? (PDF File)
- Looking for the 2017 BE-12 extension request? (PDF File)

**User Info**

Name: Makia Riley

**Linked Surveys**

- Need to link or add a survey?

**Services Transactions**

**BE-120 Benchmark Survey of Transactions in Selected Services and Intellectual Property With Foreign Persons**

- Select Makia's Test Company, Inc. (E00000313_1)
- Select Makia's Test Company 2, LLC (E00000314_1)
- Select Makia's Test Company 4, LLC (E00000315_1)
- Select Makia's Test Company 5, LLC (E00000316_1)
Filing a BE-120 with eFile

eFile - Survey Homepage

BE-120 Benchmark Survey of Transactions in Selected Services and Intellectual Property With Foreign Persons
E0000313_1 Maki'a's Test Company, Inc.

Secure Messaging - (see FAQs)

The secure messaging system allows you to send and receive messages and files securely with the BEA.

You have no new secure messages.

To send a secure message, select a filing period below and select “Go to the Secure Mailbox” in the “Secure Messaging” section. Messages are organized by filing period. Select the filing period that your message relates to, or, for general questions/comments, select the period you are currently working on.

View All Secure Messages

Survey Filing

Below is a list of all of the eFile survey periods available for the BE-120 Benchmark Survey of Transactions in Selected Services and Intellectual Property With Foreign Persons for Maki'a's Test Company, Inc.
### Filing a BE-120 with eFile

#### Survey Filing

Form: Below is the form for you to report. The form type has been selected based on information in our records. After submitting/saving your data with the PDF form, you can click the "Update Submission Status" button to verify the submission. If you have saved your data without doing a final submission, you can click the "Submit Saved Data" button to submit your data to BEA.

#### Form Tools

- Update Submission Status
- Import Data
- Look up Industry Codes

### IMPORTANT!!

Do you want to open or save **BE120_E00000315632.pdf** (2.66 MB) from bea.gov?

![Open Button](image)

![Download Button](image)

<table>
<thead>
<tr>
<th>ID</th>
<th>Name</th>
<th>Country</th>
<th>Form</th>
<th>Filing Status</th>
<th>Submission Status</th>
<th>Download</th>
</tr>
</thead>
<tbody>
<tr>
<td>0000315</td>
<td>Mall's Test Company 4, LLC</td>
<td>United States</td>
<td>BE-120 Benchmark Survey of Transactions in Selected Services and Intellectual Property With Foreign Persons</td>
<td>Required</td>
<td>No data has been saved.</td>
<td>Click to download the form, including any saved data from previous sessions.</td>
</tr>
</tbody>
</table>

If you need an extra page to enter data, select from the following list and click "add overflow". The new page will appear as a new form in a list below. Click the download button to enter data. For your convenience, three overflow sheets are available for data entry with each download.
Filing a BE-120 with eFile

Welcome to the BEA eFile system for the BE-120 Benchmark Survey of Transactions in Selected Services and Intellectual Property with Foreign Persons 2017. This page is where you can save and/or submit your data. IMPORTANT: If you are using the free Adobe Acrobat Reader software, you will not be able to save data that you enter into the form. You can, however, submit a partially completed form and return to it later by downloading the form again from the eFile website. When you download the form after a submission, all of your previously saved data will be filled in. You can then save a copy of the form, along with the data you entered previously, to your computer.

When you are ready to submit your document, return to this page (either by scrolling back to the top or by using the buttons on the bottom of each page) and click the Save/Submit Data button. You will be prompted to select either a save or a final submission. You can also do a final submission from the eFile website. We will not use your data until you do a final submission.

Thank you for using the BEA eFile system.
Filing a BE-120 with eFile

Survey Filing

Form: Below is the form for you to report. The form type has been selected based on information in our records. After submitting/saving your data with the PDF form, you can click the "Update Submission Status" button to verify the submission. If you have saved your data without doing a final submission, you can click the "Submit Saved Data" button to submit your data to BEA.

**Form Tools**
- Update Submission Status
- Import Data
- Look up Industry Codes

**Important:**
If you are using the Google Chrome browser, our PDF forms may not work correctly. See our page on how to use the eFile system with Google Chrome before proceeding.

**Extension Request**
- Request a Filing Extension

<table>
<thead>
<tr>
<th>ID</th>
<th>Name</th>
<th>Country</th>
<th>Form</th>
<th>Filing Status</th>
<th>Submission Status</th>
<th>Download</th>
</tr>
</thead>
<tbody>
<tr>
<td>E0000001S</td>
<td>Malia's Test Company A, LLC</td>
<td>United States</td>
<td>BE-120 Benchmark Survey of Transactions in Selected Services and Intellectual Property With Foreign Persons</td>
<td>Required</td>
<td>No data has been saved</td>
<td></td>
</tr>
</tbody>
</table>

If you need an extra page to enter data, select from the following list and click "add overflow." The new page will appear as a new form in a download button to enter data. For your convenience, three overflow sheets are available for data entry with each download.

- Extra Schedule A's
- No data has been saved.

Click to download the form, including any saved data from previous sessions.

- Download
Filing a BE-120 with eFile

Welcome to the BEA eFile system for the BE-120 Benchmark Survey of Transactions in Selected Services and Intellectual Property with Foreign Persons 2017. This page is where you can save and/or submit your data. IMPORTANT: If you are using the free Adobe Acrobat Reader software, you will not be able to save data that you enter into the form. You can, however, submit a partially completed form and return to it later by downloading the form again from the eFile website. When you download the form after a submission, all of your previously saved data will be filled in. You can then save a copy of the form.
Requesting an Extension

Survey Filing

Form: Below is the form for you to report. The form type has been selected based on information in our records. After submitting/saving your data with the PDF form, you can click the "Update Submission Status" button to verify the submission. If you have saved your data without doing a final submission, you can click the "Submit Saved Data" button to submit your data to BEA.

<table>
<thead>
<tr>
<th>Form Tools</th>
</tr>
</thead>
<tbody>
<tr>
<td>Update Submission Status</td>
</tr>
<tr>
<td>Import Data</td>
</tr>
<tr>
<td>Look up Industry Codes</td>
</tr>
</tbody>
</table>

IMPORTANT!!!

If you experience the Google Chrome browser, any PDF forms may not work correctly. See the section on how to use the eFile system with Google Chrome before proceeding.

Extension Request
Request a Filing Extension

<table>
<thead>
<tr>
<th>ID</th>
<th>Name</th>
<th>Country</th>
<th>Form</th>
<th>Filing Status</th>
<th>Submission Status</th>
<th>Download</th>
</tr>
</thead>
<tbody>
<tr>
<td>E001000315</td>
<td>Makia's Test Company 4, LLC</td>
<td>United States</td>
<td>BE-120 Benchmark Survey of Transactions in Selected Services and Intellectual Property With Foreign Persons</td>
<td>Required</td>
<td>No data has been saved.</td>
<td>Click to download the form, including any saved data from previous sessions. Download</td>
</tr>
</tbody>
</table>

If you need an extra page to enter data, select from the following list and click “add overflow”. The new page will appear as a new form in a list below. Click the download button to enter data. For your convenience, three overflow sheets are available for data entry with each download.

<table>
<thead>
<tr>
<th>Extra Schedule A's</th>
</tr>
</thead>
<tbody>
<tr>
<td>No data has been saved.</td>
</tr>
</tbody>
</table>
Requesting an Extension

Complete the form below to request an extension for filing this survey.

Due date - A completed report covering a reporting company's fiscal year ending in calendar year 2017 is due no later than June 29, 2018.

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

Please note - Extension requests must be received by the due date of June 29, 2018. Once the request has been reviewed, a response will be provided by secure message through the efile system.

ALL FIELDS ARE REQUIRED:

<table>
<thead>
<tr>
<th>Date of Request</th>
<th>Mon, June 04, 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reporter ID</td>
<td>E00000315_1</td>
</tr>
<tr>
<td>Reporter Name</td>
<td>Makia's Test Company 4, LLC</td>
</tr>
</tbody>
</table>

Select the extension date below

- For the fiscal year ending in calendar year 2017, we request an extension to August 15, 2018.
- For the fiscal year ending in calendar year 2017, we request an extension to August 31, 2018.
- For the fiscal year ending in calendar year 2017, we request an extension to September 15, 2018.
- For the fiscal year ending in calendar year 2017, we request an extension to September 30, 2018.
- For the fiscal year ending in calendar year 2017, we request an extension later than September 31, 2018. Provide the date and an explanation in the "Notes" box below. Be aware that extensions beyond September 30 will only be made at the discretion of BEA.

Notes - Reason for Extension Request

Submit Request
Requesting an Extension

eFile - Extension Request

BE-120 Benchmark Survey of Transactions in Selected Services and Intellectual Property With Foreign Persons 2017
E00000315_1 Makia's Test Company 4, LLC

Request Received

Your request for an extension for filing the 2017 BE-120 Benchmark Survey of Transactions in Selected Services and Intellectual Property With Foreign Persons has been received. Due to the high volume of calls and other communications that the BE-120 is experiencing, consider your extension request approved unless a BEA representative contacts you.

Your new due date is September 15, 2018. To ensure time for processing of your information, it is important that you file by this date. You will not be granted an additional extension.

If you have any questions or need assistance, please call us at 301-278-9303 or send a secure message through eFile.
**SURVEY DUE DATE:**
June 29, 2018

<table>
<thead>
<tr>
<th>FOR ASSISTANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BE-120 Staff</strong></td>
</tr>
<tr>
<td>301-278-9303</td>
</tr>
<tr>
<td><strong>Assistance</strong></td>
</tr>
<tr>
<td><a href="mailto:be120help@bea.gov">be120help@bea.gov</a></td>
</tr>
<tr>
<td><strong>BE-120 Form and Information</strong></td>
</tr>
<tr>
<td><a href="http://www.bea.gov/be120">www.bea.gov/be120</a></td>
</tr>
<tr>
<td><strong>eFile</strong></td>
</tr>
<tr>
<td><a href="http://www.bea.gov/eFile">www.bea.gov/eFile</a></td>
</tr>
<tr>
<td><strong>Answers to Frequently Asked Questions (FAQs)</strong></td>
</tr>
<tr>
<td><a href="mailto:be120FAQ@bea.gov">be120FAQ@bea.gov</a></td>
</tr>
</tbody>
</table>
Questions?

Q&A Period