

AN ALERT FROM THE BDO INTERNATIONAL TAX PRACTICE

# BDO KNOWS:

## INTERNATIONAL TAXATION



### SUBJECT

## BEA SURVEY FORMS - AUTOMATIC EXTENSION TO JUNE 30, 2015 FOR “NEW FILERS”

### DATE/TIMING

The due date of Form BE-10, Benchmark Survey of the U.S. Direct Investment Abroad (“BE-10”), to be filed with the Bureau of Economic Analysis (“BEA”) if certain requirements are met, has been automatically extended to June 30, 2015, for “New Filers.”

### AFFECTING

The affected filers are United States Businesses or persons with Outbound Investments who were initially required to file Form BE-10 by May 29, 2015, and are “New Filers” for purposes of the BEA survey. A “New Filer” includes a business or person which has not filed a BEA survey to report its foreign investments in any previous year.

### DETAILS

The extended June 30, 2015, due date is automatic for “New Filers,” and does not require the filing of an application for extension on or before May 29, 2015. BE-10 surveys may then be submitted on or before June 30, 2015, by “New Filers” with fewer than fifty foreign affiliates. “New Filers” who were not directly contacted by the BEA may need to contact BEA to obtain a U.S. Reporter ID Number (note that this is different from a Federal Taxpayer Identification Number). Information required to obtain a U.S. Reporter ID Number generally includes name, address, contact details, and the fiscal year end month of the “New Filer.”

### CONTACT:

**ROBERT PEDERSEN**  
International Tax Practice Leader  
(212) 885-8398 / rpedersen@bdo.com

**BOB BROWN**  
Partner  
(412) 281-6018 / rmbrown@bdo.com

**HOLLY CARMICHAEL**  
Partner  
(408) 352-1985 / hcarmichael@bdo.com

**SCOTT HENDON**  
Partner  
(214) 665-0750 / shendon@bdo.com

**JERRY SEADE**  
Principal  
(713) 986-3108 / jseade@bdo.com

**CHIP MORGAN**  
Senior Managing Director  
(310) 557-7517 / cmorgan@bdo.com

**WILLIAM F. ROTH III**  
Partner  
(616) 776-3761 / wfroth@bdo.com

**BRAD RODE**  
Partner  
(312) 233-1869 / brode@bdo.com

**MONIKA LOVING**  
Partner  
(408) 979-7188 / mloving@bdo.com

“New Filers” of Form BE-10 with five or more foreign affiliates may also contact BEA to set up an electronic filing account for the electronic submission of Form BE-10.

The BEA posted the extended automatic June 30, 2015 deadline [on their website](#).

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