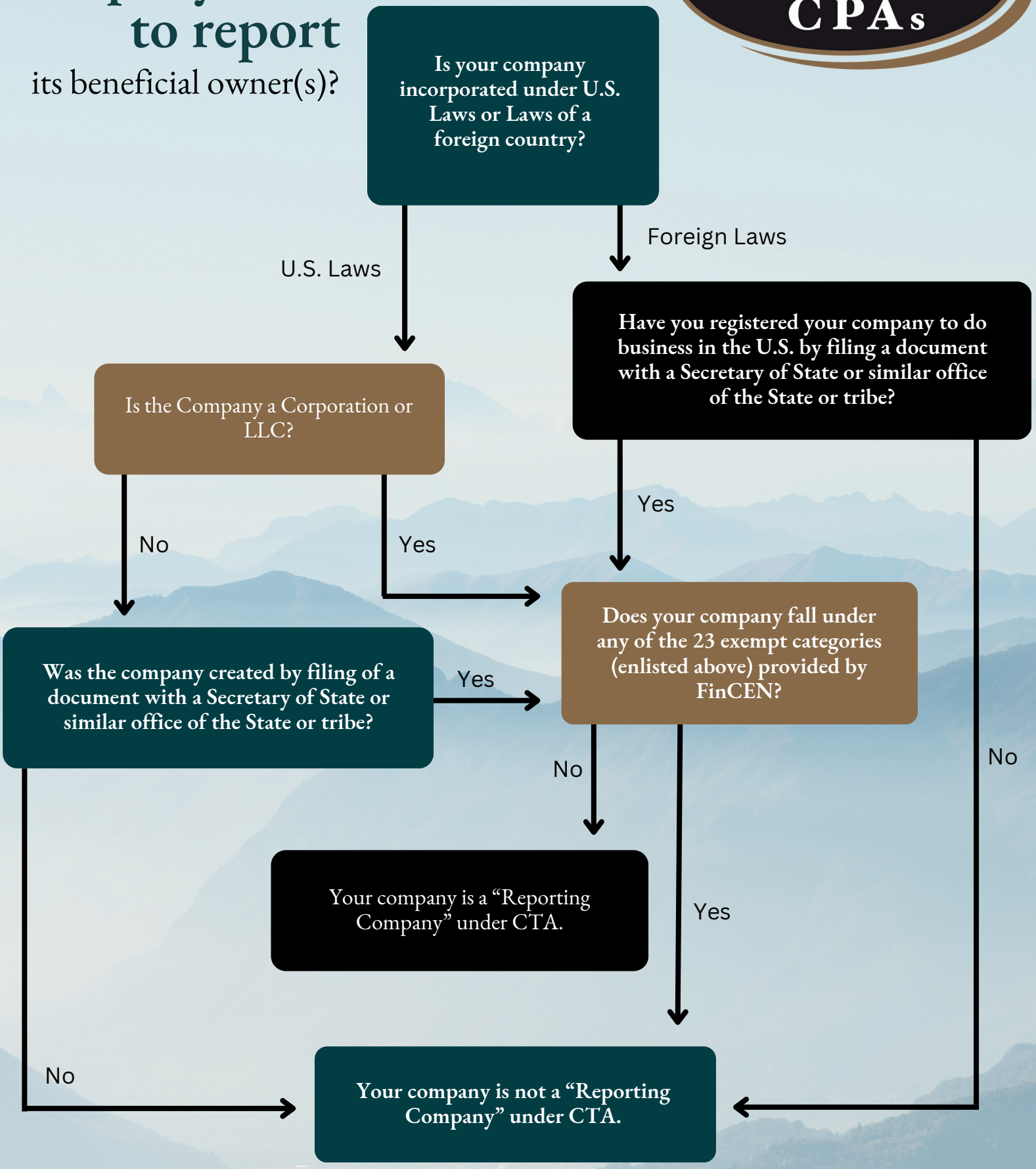Does my company have to report its beneficial owner(s)?