

Which 2008 BE-15 Form to File?

At least 10 percent voting interest directly and/or indirectly owned by a foreign person?

Yes

No

More than 50 percent of the voting rights owned by another U.S. affiliate at end of the fiscal year ending in calendar year 2008?

File Form BE-15 Claim for Exemption

Yes

No

Do different foreign persons hold a direct and indirect ownership interest in the U.S. affiliate (exception c to the consolidation rules found in instruction IV.2. on page 22)?

Yes

No

This U.S. affiliate must be consolidated on the BE-15 report of the U.S. affiliate that owns it more than 50 percent. File Form BE-15 Claim for Exemption.

Assets, sales, or net income (loss) greater than \$40 million?

Yes

No

File Form BE-15 Claim for Exemption

Assets, sales, or net income (loss) greater than \$120 million?

Yes

No

Majority-Owned directly and/or indirectly by foreign parents?

Yes

No

Assets, sales, or net income (loss) greater than \$275 million?

File Form BE-15B

Yes

No

File Form BE-15A

File Form BE-15B

Did you file either a BE-12 or a BE-15 for a fiscal year that ended BEFORE January 1, 2008?

Yes

No

File Form BE-15(EZ)

Did you receive a request in writing from BEA to file Form BE-15(EZ), BE-15B, or BE-15A?

Yes

No

File Form BE-15(EZ)

You are not required to file a BE-15 for your fiscal year that ended in calendar year 2008. However, please inform BEA if your affiliate name, address, or contact person has changed.