

Which 2015 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 2015?

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 any of BE-15A, B, and C forms)?

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 (positive or negative)?

Yes

No

File Form BE-15 Claim for Exemption

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

Yes

No

File Form BE-15C

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

Yes

No

Assets, sales, or net income (loss) greater than \$300 million (positive or negative)?

File Form BE-15B

Yes

No

File Form BE-15A

File Form BE-15B