

# Which 2012 BE-12 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 2012?

File Form BE-12 Claim for Not Filing

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 35 of the BE-12A)?

Yes

No

This U.S. affiliate must be consolidated on the BE-12 report of the U.S. affiliate that owns it more than 50 percent. File Form BE-12 Claim for Not Filing.

Assets, sales, or net income (loss) greater than \$60 million?

Yes

No

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

File Form BE-12C

Yes

No

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

File Form BE-12B

Yes

No

File Form BE-12A

File Form BE-12B