

Form **5472**

(Rev. December 2021)

Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code)

► Go to www.irs.gov/Form5472 for instructions and the latest information.

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For tax year of the reporting corporation beginning _____, _____, and ending _____, _____

Note: Enter all information in English and money items in U.S. dollars.

Part I Reporting Corporation (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation **1b** Employer identification number

Number, street, and room or suite no. (If a P.O. box, see instructions.) **1c** Total assets

City or town, state, and ZIP code (If a foreign address, see instructions.) \$

1d Principal business activity ► **1e** Principal business activity code ►

1f Total value of gross payments made or received reported on **this** Form 5472. See instructions. **1g** Total number of Forms 5472 filed for the tax year **1h** Total value of gross payments made or received reported on **all** Forms 5472. See instructions.

\$ \$

1i Check here if this is a consolidated filing of Form 5472 . . . ► **1j** Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 . . . ► **1k** Total number of Parts VIII attached to Form 5472 **1l** Country of incorporation

1m Date of incorporation **1n** Country(ies) under whose laws the reporting corporation files an income tax return as a resident **1o** Principal country(ies) where business is conducted

2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of **(a)** the total voting power of all classes of the stock of the reporting corporation entitled to vote, or **(b)** the total value of all classes of stock of the reporting corporation ►

3 Check here if the reporting corporation is a foreign-owned domestic disregarded entity (foreign-owned U.S. DE) treated as a corporation for purposes of section 6038A. See instructions ►

Part II 25% Foreign Shareholder (see instructions)

Check here if any direct (or ultimate indirect) 25% foreign shareholder listed in Part II is a surrogate foreign corporation under section 7874(a)(2)(B). ►

4a Name and address of direct 25% foreign shareholder

4b(1) U.S. identifying number, if any **4b(2)** Reference ID number (see instructions) **4b(3)** Foreign taxpayer identification number (FTIN), if any (see instructions)

4c Principal country(ies) where business is conducted **4d** Country of citizenship, organization, or incorporation **4e** Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident

5a Name and address of direct 25% foreign shareholder

5b(1) U.S. identifying number, if any **5b(2)** Reference ID number (see instructions) **5b(3)** FTIN, if any (see instructions)

5c Principal country(ies) where business is conducted **5d** Country of citizenship, organization, or incorporation **5e** Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident

6a Name and address of ultimate indirect 25% foreign shareholder

6b(1) U.S. identifying number, if any **6b(2)** Reference ID number (see instructions) **6b(3)** FTIN, if any (see instructions)

6c Principal country(ies) where business is conducted **6d** Country of citizenship, organization, or incorporation **6e** Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident

7a Name and address of ultimate indirect 25% foreign shareholder

7b(1) U.S. identifying number, if any **7b(2)** Reference ID number (see instructions) **7b(3)** FTIN, if any (see instructions)

7c Principal country(ies) where business is conducted **7d** Country of citizenship, organization, or incorporation **7e** Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident

Part III Related Party (see instructions). All reporting corporations must complete this question and the rest of Part III. Check applicable box: Is the related party a foreign person or U.S. person?

8a Name and address of related party

8b(1) U.S. identifying number, if any **8b(2)** Reference ID number (see instructions) **8b(3)** FTIN, if any (see instructions)

8c Principal business activity ▶ **8d** Principal business activity code ▶

8e Relationship—Check boxes that apply: Related to reporting corporation Related to 25% foreign shareholder 25% foreign shareholder

8f Principal country(ies) where business is conducted **8g** Country(ies) under whose laws the related party files an income tax return as a resident

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)

Caution: Part IV must be completed if the “foreign person” box is checked in the heading for Part III. If estimates are used, check here. ▶

9	Sales of stock in trade (inventory)	9
10	Sales of tangible property other than stock in trade	10
11	Platform contribution transaction payments received	11
12	Cost sharing transaction payments received	12
13a	Rents received (for other than intangible property rights)	13a
b	Royalties received (for other than intangible property rights)	13b
14	Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	14
15	Consideration received for technical, managerial, engineering, construction, scientific, or like services	15
16	Commissions received	16
17	Amounts borrowed (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	17b
18	Interest received	18
19	Premiums received for insurance or reinsurance	19
20	Loan guarantee fees received	20
21	Other amounts received (see instructions)	21
22	Total. Combine amounts on lines 9 through 21	22
23	Purchases of stock in trade (inventory)	23
24	Purchases of tangible property other than stock in trade	24
25	Platform contribution transaction payments paid	25
26	Cost sharing transaction payments paid	26
27a	Rents paid (for other than intangible property rights)	27a
b	Royalties paid (for other than intangible property rights)	27b
28	Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	28
29	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	29
30	Commissions paid	30
31	Amounts loaned (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	31b
32	Interest paid	32
33	Premiums paid for insurance or reinsurance	33
34	Loan guarantee fees paid	34
35	Other amounts paid (see instructions)	35
36	Total. Combine amounts on lines 23 through 35	36

Part V Reportable Transactions of a Reporting Corporation That Is a Foreign-Owned U.S. DE (see instructions)

Describe on an attached separate sheet any other transaction as defined by Regulations section 1.482-1(i)(7), such as amounts paid or received in connection with the formation, dissolution, acquisition, and disposition of the entity, including contributions to and distributions from the entity, and check here. ▶

Part VI Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions)

Describe these transactions on an attached separate sheet and check here. ▶

Part VII Additional Information. All reporting corporations must complete Part VII.

- 37 Does the reporting corporation import goods from a foreign related party?
38a If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?
b If "Yes," attach a statement explaining the reason or reasons for such difference.
c If the answers to questions 37 and 38a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?
39 During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement (CSA)?
40a During the tax year, did the reporting corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions.
b If "Yes," enter the total amount of the disallowed deductions
41a Does the reporting corporation claim a foreign-derived intangible income (FDII) deduction (under section 250) with respect to amounts listed in Part IV?
b If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) of property to the foreign related party that the reporting corporation included in its computation of foreign-derived deduction eligible income (FDDEI). See instructions
c If "Yes," enter the amount of gross income derived from a license of property to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions.
d If "Yes," enter the amount of gross income derived from services provided to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions
42 Did the reporting corporation have any loan to or from the related party, to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?
43a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the tax year or, during the period beginning 36 months before the date of the respective acquisition or distribution and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?
b If the answer to question 43a is "Yes," provide the following.
(1) The amount of such distribution(s) and acquisition(s)
(2) The amount of such related party indebtedness

Part VIII Cost Sharing Arrangement (CSA)

Note: Complete a separate Part VIII for each CSA in which the reporting corporation was a participant during the tax year. Report all amounts in U.S. dollars. (See instructions.)

- 44 Provide a brief description of the CSA with respect to which this Part VIII is being completed.
45 During the course of the tax year, did the reporting corporation become a participant in the CSA?
46 Was the CSA in effect before January 5, 2009?
47 What was the reporting corporation's share of reasonably anticipated benefits for the CSA?
48a Enter the total amount of stock-based compensation deductions claimed by the reporting corporation
b Enter the total amount of deductions for the tax year for stock-based compensation that was granted during the term of the CSA and, at date of grant, is directly identified with, or reasonably allocable to, the intangible development activity under the CSA
c Was there any stock-based compensation granted during the term of the CSA to individuals who performed functions in business activities that generate cost shared intangibles that was not treated as directly identified with, or reasonably allocable to, the intangible development activity?
49a Enter the total amount of intangible development costs for the CSA
b Enter the amount of intangible development costs allocable to the reporting corporation based on the reporting corporation's reasonably anticipated benefits share

Part IX Base Erosion Payments and Base Erosion Tax Benefits Under Section 59A (see instructions)

- 50 Amounts defined as base erosion payments under section 59A(d)
51 Amount of base erosion tax benefits under section 59A(c)(2)
52 Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation
53 Reserved for future use