



Statistics of Income

Transactions of Foreign-Owned Corporations Line Item Estimates

2021



www.irs.gov/statistics

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 NUMBER OF REPORTING CORPORATIONS		3,179	1b Employer identification number 3,179	
Number, street, and room or suite no. (If a P.O. box, see instructions.) All figures are estimates based on a sample			1c Total assets	
City or town, state, and ZIP code (If a foreign address, see instructions.)			\$	
1d Principal business activity ▶		3,179	1e Principal business activity code ▶ 3,179	
1f Total value of gross payments made or received reported on this Form 5472. See instructions. \$ 31,666		1g Total number of Forms 5472 filed for the tax year 41,363		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 . . . ▶ <input type="checkbox"/>	1j Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 . . . 469 ▶ <input type="checkbox"/>	1k Total number of Parts VIII attached to Form 5472 2,933		1l Country of incorporation 3,179
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 ▶ <input type="checkbox"/> 2,722				
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 . . . ▶ <input type="checkbox"/> d				

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 3,160		
4b(1) U.S. identifying number, if any	4b(2) Reference ID number (see instructions) 1,793	4b(3) Foreign taxpayer identification number (FTIN), if any (see instructions) 124
4c Principal country(ies) where business is conducted 3,099	4d Country of citizenship, organization, or incorporation 3,115	4e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident 3,144
5a Name and address of direct 25% foreign shareholder 82		
5b(1) U.S. identifying number, if any	5b(2) Reference ID number (see instructions) 54	5b(3) FTIN, if any (see instructions) 10
5c Principal country(ies) where business is conducted 84	5d Country of citizenship, organization, or incorporation 82	5e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident 83
6a Name and address of ultimate indirect 25% foreign shareholder 1,631		
6b(1) U.S. identifying number, if any	6b(2) Reference ID number (see instructions) 1,169	6b(3) FTIN, if any (see instructions) 102
6c Principal country(ies) where business is conducted 1,614	6d Country of citizenship, organization, or incorporation 1,622	6e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident 1,632
7a Name and address of ultimate indirect 25% foreign shareholder 181		
7b(1) U.S. identifying number, if any	7b(2) Reference ID number (see instructions) 123	7b(3) FTIN, if any (see instructions) d
7c Principal country(ies) where business is conducted 181	7d Country of citizenship, organization, or incorporation 172	7e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident 172

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		35,765	4,110
		39,876	
8b(1) U.S. identifying number, if any	8b(2) Reference ID number (see instructions)	8b(3) FTIN, if any (see instructions)	
9,842	32,678	1,244	
8c Principal business activity ▶	39,876	22,177	36,435
8d Principal business activity code ▶			39,820
8e Relationship—Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input type="checkbox"/> 25% foreign shareholder 3,097			
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		
39,872	39,872		

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. ☐

2,574

9 Sales of stock in trade (inventory)	9	10,352
10 Sales of tangible property other than stock in trade	10	578
11 Platform contribution transaction payments received	11	6
12 Cost sharing transaction payments received	12	190
13a Rents received (for other than intangible property rights)	13a	144
b Royalties received (for other than intangible property rights)	13b	672
14 Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	14	790
15 Consideration received for technical, managerial, engineering, construction, scientific, or like services	15	8,348
16 Commissions received	16	852
17 Amounts borrowed (see instructions) a Beginning balance 3,547 b Ending balance or monthly average ▶	17b	3,738
18 Interest received	18	1,460
19 Premiums received for insurance or reinsurance	19	300
20 Loan guarantee fees received	20	17
21 Other amounts received (see instructions)	21	6,227
22 Total. Combine amounts on lines 9 through 21	22	23,497
23 Purchases of stock in trade (inventory)	23	8,273
24 Purchases of tangible property other than stock in trade	24	860
25 Platform contribution transaction payments paid	25	39
26 Cost sharing transaction payments paid	26	198
27a Rents paid (for other than intangible property rights)	27a	121
b Royalties paid (for other than intangible property rights)	27b	631
28 Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	28	488
29 Consideration paid for technical, managerial, engineering, construction, scientific, or like services	29	8,475
30 Commissions paid	30	893
31 Amounts loaned (see instructions) a Beginning balance 3,682 b Ending balance or monthly average ▶	31b	3,832
32 Interest paid	32	1,726
33 Premiums paid for insurance or reinsurance	33	361
34 Loan guarantee fees paid	34	127
35 Other amounts paid (see instructions)	35	7,077
36 Total. Combine amounts on lines 23 through 35	36	22,600

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. ☐ **d**

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?	19,724	<input type="checkbox"/> Yes	<input type="checkbox"/> No	19,049
38a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods? 565		<input type="checkbox"/> Yes	<input type="checkbox"/> No	22,036
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?	575	<input type="checkbox"/> Yes	<input type="checkbox"/> No	883
39	During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement (CSA)?	1,771	<input type="checkbox"/> Yes	<input type="checkbox"/> No	35,322
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	196	<input type="checkbox"/> Yes	<input type="checkbox"/> No	34,919
b	If "Yes," enter the total amount of the disallowed deductions	\$			118
41a	Does the reporting corporation claim a foreign-derived intangible income (FDII) deduction (under section 250) with respect to amounts listed in Part IV?	6,015	<input type="checkbox"/> Yes	<input type="checkbox"/> No	29,707
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	\$			3,789
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	\$			653
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	\$			2,084
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)?	526	<input type="checkbox"/> Yes	<input type="checkbox"/> No	31,016
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?	133	<input type="checkbox"/> Yes	<input type="checkbox"/> No	31,265
b	If the answer to question 43a is "Yes," provide the following.				
(1)	The amount of such distribution(s) and acquisition(s)	\$			130
(2)	The amount of such related party indebtedness	\$			69

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.	
<hr/>		
<hr/>		
45	During the course of the tax year, did the reporting corporation become a participant in the CSA?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Was the CSA in effect before January 5, 2009?	<input type="checkbox"/> Yes <input type="checkbox"/> No
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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
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)	\$	11,439
51	Amount of base erosion tax benefits under section 59A(c)(2)	\$	10,802
52	Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation	\$	275
53	Reserved for future use	<input type="checkbox"/>	

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)

OMB No. 1545-0123

► Go to www.irs.gov/Form5472 for instructions and the latest information.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 Money amounts are in thousands of dollars Number, street, and room or suite no. (If a P.O. box, see instructions.) All figures are estimates based on a sample City or town, state, and ZIP code (If a foreign address, see instructions.)		1b Employer identification number	
		1c Total assets \$	
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. \$ 4,502,599,046		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 . . . ► <input type="checkbox"/>	1j Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 ► <input type="checkbox"/>	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 ► <input type="checkbox"/>			
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 ► <input type="checkbox"/>			

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: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input type="checkbox"/> 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	953,416,409
10	Sales of tangible property other than stock in trade	10	6,182,975
11	Platform contribution transaction payments received	11	690,309
12	Cost sharing transaction payments received	12	2,021,862
13a	Rents received (for other than intangible property rights)	13a	489,073
b	Royalties received (for other than intangible property rights)	13b	7,200,889
14	Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	14	26,806,873
15	Consideration received for technical, managerial, engineering, construction, scientific, or like services	15	87,797,545
16	Commissions received	16	4,553,312
17	Amounts borrowed (see instructions) a Beginning balance 957,300,089 b Ending balance or monthly average ▶	17b	1,047,010,286
18	Interest received	18	10,383,217
19	Premiums received for insurance or reinsurance	19	4,224,633
20	Loan guarantee fees received	20	104,850
21	Other amounts received (see instructions)	21	140,456,619
22	Total. Combine amounts on lines 9 through 21	22	2,291,338,851
23	Purchases of stock in trade (inventory)	23	1,452,206,741
24	Purchases of tangible property other than stock in trade	24	15,843,633
25	Platform contribution transaction payments paid	25	488,716
26	Cost sharing transaction payments paid	26	2,133,983
27a	Rents paid (for other than intangible property rights)	27a	700,840
b	Royalties paid (for other than intangible property rights)	27b	18,488,094
28	Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	28	15,409,992
29	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	29	54,414,737
30	Commissions paid	30	2,109,139
31	Amounts loaned (see instructions) a Beginning balance 413,763,166 b Ending balance or monthly average ▶	31b	430,387,817
32	Interest paid	32	35,278,508
33	Premiums paid for insurance or reinsurance	33	8,379,321
34	Loan guarantee fees paid	34	1,142,514
35	Other amounts paid (see instructions)	35	153,247,372
36	Total. Combine amounts on lines 23 through 35	36	2,190,231,407

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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
38a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
39	During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement (CSA)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	If "Yes," enter the total amount of the disallowed deductions	\$	1,622,673
41a	Does the reporting corporation claim a foreign-derived intangible income (FDII) deduction (under section 250) with respect to amounts listed in Part IV?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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	\$	65,922,434
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	\$	10,213,779
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	\$	23,875,410
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)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	If the answer to question 43a is "Yes," provide the following.		
(1)	The amount of such distribution(s) and acquisition(s)	\$	45,309,650
(2)	The amount of such related party indebtedness	\$	32,464,174

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.	
<hr/>		
<hr/>		
45	During the course of the tax year, did the reporting corporation become a participant in the CSA?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Was the CSA in effect before January 5, 2009?	<input type="checkbox"/> Yes <input type="checkbox"/> No
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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
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)	\$	91,961,210
51	Amount of base erosion tax benefits under section 59A(c)(2)	\$	76,839,651
52	Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation	\$	865,944,589
53	Reserved for future use	<input type="checkbox"/>	