



Statistics of Income

**Transactions of
Foreign-Owned
Corporations
Line Item Estimates**

2018



www.irs.gov/statistics

Form **5472**

(Rev. December 2018)

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 3,507		1b Employer identification number 3,507
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 ▶ 35,07		1e Principal business activity code ▶ 3,507
1f Total value of gross payments made or received reported on this Form 5472. See instructions. \$ 35,303	1g Total number of Forms 5472 filed for the tax year 45,225	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"/> 626	1k Country of incorporation 3,507
1l Country(ies) under whose laws the reporting corporation files an income tax return as a resident	1m 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). ▶

1a Name and address of direct 25% foreign shareholder 3,461		
1b(1) U.S. identifying number, if any	1b(2) Reference ID number (see instructions) 1,744	1b(3) Foreign taxpayer identification number (FTIN), if any (see instructions) 116
1c Principal country(ies) where business is conducted 3,456	1d Country of citizenship, organization, or incorporation 3,460	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident 3,453
2a Name and address of direct 25% foreign shareholder 118		
2b(1) U.S. identifying number, if any	2b(2) Reference ID number (see instructions) 65	2b(3) FTIN, if any (see instructions) 9
2c Principal country(ies) where business is conducted 123	2d Country of citizenship, organization, or incorporation 123	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident 123
3a Name and address of ultimate indirect 25% foreign shareholder 1,525		
3b(1) U.S. identifying number, if any	3b(2) Reference ID number (see instructions) 1,018	3b(3) FTIN, if any (see instructions) 69
3c Principal country(ies) where business is conducted 1,527	3d Country of citizenship, organization, or incorporation 1,530	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident 1,526
4a Name and address of ultimate indirect 25% foreign shareholder 156		
4b(1) U.S. identifying number, if any	4b(2) Reference ID number (see instructions) 106	4b(3) FTIN, if any (see instructions) d
4c Principal country(ies) where business is conducted	4d Country of citizenship, organization, or incorporation 156	4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident 156

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?

1a Name and address of related party		38,657	38,657	3,677
		38,657		
1b(1) U.S. identifying number, if any	1b(2) Reference ID number (see instructions)	1b(3) FTIN, if any (see instructions)		
6,625	34,215	1,044		
1c Principal business activity ▶	38,657	20,180	35,434	1d Principal business activity code ▶
				35,657
1e 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				
1f Principal country(ies) where business is conducted		1g Country(ies) under whose laws the related party files an income tax return as a resident		
38,656		38,656		

3,555

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.

1 Sales of stock in trade (inventory)		1	12,039
2 Sales of tangible property other than stock in trade		2	657
3 Platform contribution transaction payments received		3	20
4 Cost-sharing transaction payments received		4	213
5a Rents received (for other than intangible property rights)		5a	191
b Royalties received (for other than intangible property rights)		5b	775
6 Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)		6	786
7 Consideration received for technical, managerial, engineering, construction, scientific, or like services		7	8,907
8 Commissions received		8	1,008
9 Amounts borrowed (see instructions) a Beginning balance	3,432	b Ending balance or monthly average ▶	
		9b	3,598
10 Interest received		10	1,646
11 Premiums received for insurance or reinsurance		11	261
12 Other amounts received (see instructions)		12	7,156
13 Total. Combine amounts on lines 1 through 12		13	26,162
14 Purchases of stock in trade (inventory)		14	9,207
15 Purchases of tangible property other than stock in trade		15	982
16 Platform contribution transaction payments paid		16	8
17 Cost-sharing transaction payments paid		17	193
18a Rents paid (for other than intangible property rights)		18a	214
b Royalties paid (for other than intangible property rights)		18b	734
19 Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)		19	667
20 Consideration paid for technical, managerial, engineering, construction, scientific, or like services		20	8,602
21 Commissions paid		21	1,072
22 Amounts loaned (see instructions) a Beginning balance	3,423	b Ending balance or monthly average ▶	
		22b	3,441
23 Interest paid		23	2,242
24 Premiums paid for insurance or reinsurance		24	561
25 Other amounts paid (see instructions)		25	7,461
26 Total. Combine amounts on lines 14 through 25		26	24,697

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. 8

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.

1	Does the reporting corporation import goods from a foreign related party?	20,650	<input type="checkbox"/> Yes	<input type="checkbox"/> No	17,128
2a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?	399	<input type="checkbox"/> Yes	<input type="checkbox"/> No	21,956
b	If "Yes," attach a statement explaining the reason or reasons for such difference.				
c	If the answers to questions 1 and 2a 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?	407	<input type="checkbox"/> Yes	<input type="checkbox"/> No	438
3	During the tax year, was the foreign parent corporation a participant in any cost-sharing arrangement?	2,700	<input type="checkbox"/> Yes	<input type="checkbox"/> No	33,007
4	During the course of the tax year, did the foreign parent corporation become a participant in any cost-sharing arrangement?	217	<input type="checkbox"/> Yes	<input type="checkbox"/> No	35,243
5a	During the tax year, did the reporting corporation pay or accrue any interest or royalty, to the related party, for which the deduction is not allowed under section 267A? See instructions	199	<input type="checkbox"/> Yes	<input type="checkbox"/> No	29,071
b	If "Yes," enter the total amount of the disallowed deductions	\$			125
6a	Does the reporting corporation claim a foreign-derived intangible income (FDII) deduction (under section 250) with respect to amounts listed in Part IV?	5,532	<input type="checkbox"/> Yes	<input type="checkbox"/> No	25,279
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	\$			3,528
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.	\$			582
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	\$			1,672

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

1	Amounts defined as base erosion payments under section 59A(d)	\$		10,199
2	Amount of base erosion tax benefits under section 59A(c)(2)	\$		9,399
3	Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation	\$		248
4	Reserved for future use		<input type="checkbox"/>	

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(Rev. December 2018)

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)

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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		1b Employer identification number	
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 ►		1e Principal business activity code ►	
1f Total value of gross payments made or received reported on this Form 5472. See instructions. \$ 5,285,320,320	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 Country of incorporation	
1l Country(ies) under whose laws the reporting corporation files an income tax return as a resident		1m 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). ►

1a Name and address of direct 25% foreign shareholder		
1b(1) U.S. identifying number, if any	1b(2) Reference ID number (see instructions)	1b(3) Foreign taxpayer identification number (FTIN), if any (see instructions)
1c Principal country(ies) where business is conducted	1d Country of citizenship, organization, or incorporation	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident
2a Name and address of direct 25% foreign shareholder		
2b(1) U.S. identifying number, if any	2b(2) Reference ID number (see instructions)	2b(3) FTIN, if any (see instructions)
2c Principal country(ies) where business is conducted	2d Country of citizenship, organization, or incorporation	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident
3a Name and address of ultimate indirect 25% foreign shareholder		
3b(1) U.S. identifying number, if any	3b(2) Reference ID number (see instructions)	3b(3) FTIN, if any (see instructions)
3c Principal country(ies) where business is conducted	3d Country of citizenship, organization, or incorporation	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident
4a Name and address of ultimate indirect 25% foreign shareholder		
4b(1) U.S. identifying number, if any	4b(2) Reference ID number (see instructions)	4b(3) 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 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?

1a Name and address of related party

1b(1) U.S. identifying number, if any	1b(2) Reference ID number (see instructions)	1b(3) FTIN, if any (see instructions)
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1c Principal business activity ▶ **1d** Principal business activity code ▶

1e Relationship—Check boxes that apply: Related to reporting corporation Related to 25% foreign shareholder 25% foreign shareholder

1f Principal country(ies) where business is conducted **1g** 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. ▶

1 Sales of stock in trade (inventory)	1	1,145,198,502
2 Sales of tangible property other than stock in trade	2	3,895,844
3 Platform contribution transaction payments received	3	412,675
4 Cost-sharing transaction payments received	4	2,792,554
5a Rents received (for other than intangible property rights)	5a	593,562
b Royalties received (for other than intangible property rights)	5b	8,583,756
6 Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	6	20,626,481
7 Consideration received for technical, managerial, engineering, construction, scientific, or like services	7	87,620,657
8 Commissions received	8	3,713,022
9 Amounts borrowed (see instructions) a Beginning balance <u>1,489,635,881</u> b Ending balance or monthly average ▶	9b	1,241,417,008
10 Interest received	10	22,136,402
11 Premiums received for insurance or reinsurance	11	5,719,364
12 Other amounts received (see instructions)	12	212,135,054
13 Total. Combine amounts on lines 1 through 12	13	2,754,844,880
14 Purchases of stock in trade (inventory)	14	1,625,197,771
15 Purchases of tangible property other than stock in trade	15	17,746,990
16 Platform contribution transaction payments paid	16	103,813
17 Cost-sharing transaction payments paid	17	2,292,892
18a Rents paid (for other than intangible property rights)	18a	776,010
b Royalties paid (for other than intangible property rights)	18b	17,410,500
19 Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	19	14,526,463
20 Consideration paid for technical, managerial, engineering, construction, scientific, or like services	20	51,318,510
21 Commissions paid	21	2,062,087
22 Amounts loaned (see instructions) a Beginning balance <u>749,632,734</u> b Ending balance or monthly average ▶	22b	520,093,318
23 Interest paid	23	71,035,543
24 Premiums paid for insurance or reinsurance	24	23,728,854
25 Other amounts paid (see instructions)	25	184,182,690
26 Total. Combine amounts on lines 14 through 25	26	2,530,475,439

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.

1	Does the reporting corporation import goods from a foreign related party?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2a	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 1 and 2a 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
3	During the tax year, was the foreign parent corporation a participant in any cost-sharing arrangement?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4	During the course of the tax year, did the foreign parent corporation become a participant in any cost-sharing arrangement?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5a	During the tax year, did the reporting corporation pay or accrue any interest or royalty, to the related party, 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	\$	3,564,813
6a	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	\$	60,633,217
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.	\$	9,779,800
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	\$	11,411,679

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

1	Amounts defined as base erosion payments under section 59A(d)	\$	109,207,840
2	Amount of base erosion tax benefits under section 59A(c)(2)	\$	90,189,137
3	Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation	\$	375,975,342
4	Reserved for future use	<input type="checkbox"/>	

