

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

by Heather R. Duffy and William P. Jauquet

Statistics of Income studies of the transactions between large “foreign-owned domestic corporations” (see Explanation of Selected Terms) and related foreign persons, conducted annually beginning with Tax Year 1988 and then biennially beginning with 1994, reflect the substantial interest in direct foreign investment in the United States. For Tax Year 2000, large foreign-owned domestic corporations reported receipts of \$265.3 billion and payments of \$480.2 billion in transactions with 12,276 related foreign persons. These 612 large domestic corporations (in general, each with total receipts of \$500 million or more) also reported outstanding balances at the end of the accounting periods of \$418.2 billion in loans received from, and \$97.0 billion in loans granted to, the same related foreign persons.

Receipts and Payments by Industrial Sectors
Foreign-owned domestic corporations classified in the finance and insurance sector reported the largest amount of nonloan transactions (\$309.9 billion or 41.6 percent of the total receipts and payments), but with the third largest number of related foreign persons (613 persons or 5.0 percent of the total). These finance and insurance corporations accounted for \$154.3 billion (58.2 percent) of receipts and \$155.6 billion (32.4 percent) of payments. Corporations classified in the manufacturing sector reported the second largest amount of nonloan transactions, \$207.8 billion (27.9 percent), despite having transactions with the largest number of related foreign persons (7,150 persons or 58.2 percent). These foreign-owned manufacturers accounted for \$66.0 billion (24.9 percent) of receipts and \$141.8 billion (29.5 percent) of payments. Transactions by foreign-owned domestic corporations classified in the wholesale trade sector were the third largest amount (\$189.4 billion or 25.4 percent). These foreign-owned wholesalers accounted for \$32.1 billion (12.1 percent) of receipts and \$157.3 billion (32.8 percent) of payments. This sector also accounted for transactions with the second largest number of related

foreign persons (2,306 or 18.8 percent).

It is important to note that the number of related foreign persons is not necessarily the same as the number of transactions. A related foreign person may have had multiple transactions with a

foreign-owned domestic corporation during an accounting period included in this study. The number of transactions were not available for this study.

Over 77 percent of the 612 large foreign-owned domestic corporations were classified in either the manufacturing, wholesale trade, or finance and insurance sectors. The remaining returns, totaling 23 percent, were divided, in decreasing order, among: retail trade; information; transportation and warehousing; management of companies and enterprises; mining; construction; administrative and support and waste management and remediation services; accommodation and food services; professional, scientific, and technical services; real estate and rental and leasing; utilities; health care and social assistance; and other services (Figure A and Table 1).

Nonloan Receipts and Payments

Over half of the related foreign persons were “residents” (see Explanation of Selected Terms) of one of the following ten countries: the United Kingdom, Canada, Japan, Germany, France, the Netherlands, Australia, Sweden, Mexico, and Singapore. Nonloan transactions with residents of these ten countries accounted for 90.0 percent of amounts received and 82.7 percent of amounts paid for Tax Year 2000 (Table 2). Transactions with related persons resident in the United Kingdom were the largest source of amounts received, accounting for \$89.5 billion, or 33.7 percent of the total. United Kingdom companies classified in the finance and insurance sector reported 89.2 percent of these receipts, which were primarily from sales of stock in trade. Stock-in-trade transactions of a financial corporation are primarily purchases and sales of securities held in inventory. Transactions with related persons resident in Japan were the largest source of amounts paid, accounting

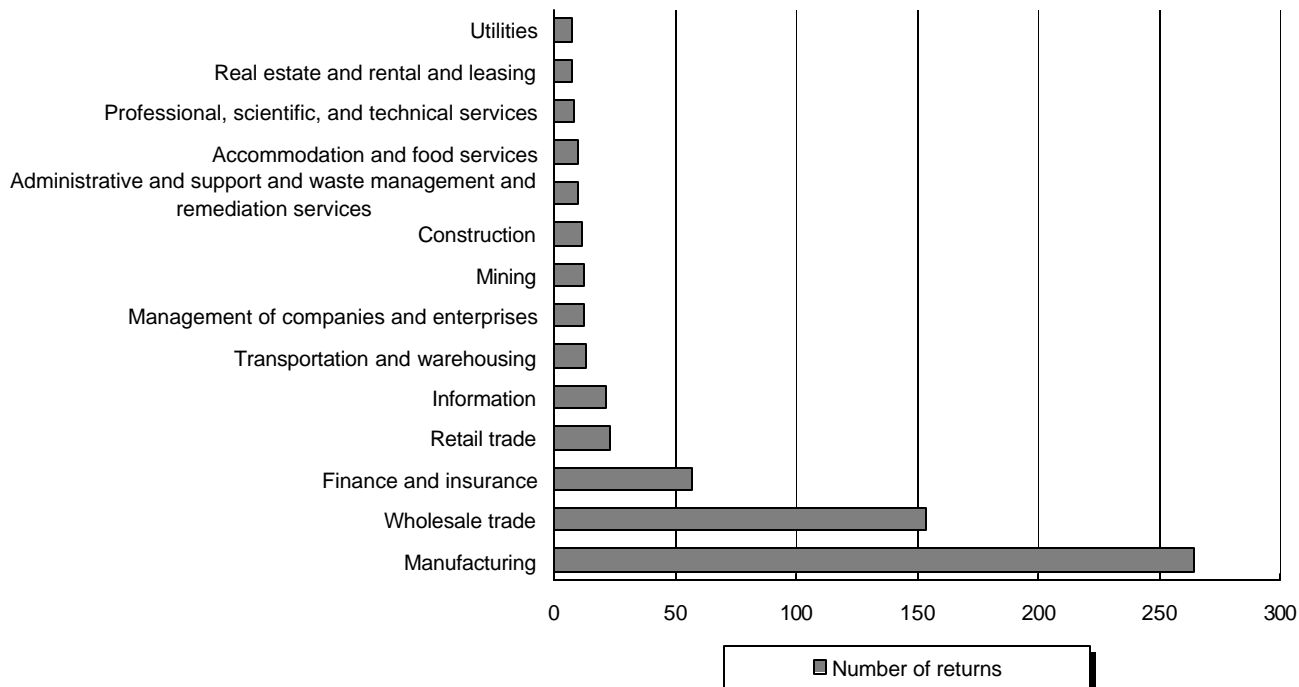
Foreign-owned domestic corporations classified in the finance and insurance sector reported the largest amount of nonloan transactions.

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Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Figure A

Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472: Number of Returns, by NAICS Industrial Sector of Domestic Corporation, Tax Year 2000



NOTES: NAICS is the abbreviation for the North American Industry Classification System. The health care and social assistance and other services sectors are not shown to avoid disclosure of information for specific corporations.

for \$124.4 billion, or 25.9 percent of the total. For Japan, companies classified in the wholesale trade sector reported 71.4 percent of these payments, which were primarily from purchases of stock in trade.

Nonloan transactions with related persons resident in the Netherlands were the second largest source of total amounts received, with \$68.1 billion or 25.6 percent of the total. The second largest dollar volume of payments by domestic corporations was made to residents of the United Kingdom, accounting for \$94.9 billion, or 19.8 percent. The majority of these transactions were reported in the finance and insurance sector, \$65.1 billion in receipts from the Netherlands (95.6 percent) and \$78.1 billion in payments to the United Kingdom (82.3 percent).

Nonloan transactions with related persons resident in Japan, Canada, Germany, France, and Singapore, in decreasing order, accounted for an additional 27.9 percent of the total amount received by large foreign-owned domestic corporations.

Transactions with related foreign persons resident in the Netherlands, Canada, Germany, South Korea, France, and Switzerland, in decreasing order, accounted for an additional 39.9 percent of the total amount paid by the corporations (Table 3).

Stock-in-trade transactions generally dominated both the reported amounts received and paid. Stock-in-trade transactions involve the inventory held for sale during the ordinary course of business. Sales of stock in trade accounted for 60.0 percent of the nonloan total amount received from related foreign persons, and purchases of stock in trade accounted for 72.3 percent of the nonloan total amount paid to related foreign persons. Foreign-owned domestic corporations reported 32.9 percent of all stock-in-trade transactions with related persons resident in the United Kingdom. These foreign-owned domestic corporations reported stock-in-trade transactions of \$83.8 billion (52.6 percent of the total) received from, and \$82.7 billion (23.8 percent of the total) paid to,

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

related foreign persons in that country. Sales and purchases of stock in trade also comprised the largest amounts of nonloan transactions with related persons residing in Canada, Mexico, Germany, Japan, and Singapore, among other countries.

Foreign-owned domestic corporations classified in the finance and insurance sector reported the majority of sales of stock in trade, with related persons resident in the United Kingdom alone accounting for 49.1 percent (\$78.2 billion) of the total sales. Foreign-owned domestic corporations classified in the wholesale trade sector reported the largest part of purchases of stock in trade, with related persons resident in Japan alone accounting for \$84.8 billion of purchases by the companies, which is 24.4 percent of the total purchases of stock in trade.

The largest share of the amounts received by foreign-owned domestic corporations from insurance transactions came from related persons resident in Canada, while the largest part of the amounts paid by these companies associated with insurance transactions were to related persons resident in Switzerland. Foreign-owned domestic companies reported that related persons resident in Canada accounted for \$0.5 billion of the \$1.2 billion total amount for premiums received by the companies (40.6 percent). These same companies also reported that related persons resident in Switzerland accounted for \$0.4 billion of the \$2.0 billion total amount for insurance premiums paid by the companies (21.3 percent).

Amounts Borrowed and Loaned

Based on their year end balances, foreign-owned domestic corporations reported owing \$418.2 billion in loans from related foreign persons, compared with \$278.3 billion at the beginning of the year, an increase of 50.3 percent. Loans made by foreign-owned domestic corporations to related foreign persons were less than one-fourth the size of amounts borrowed. There were \$97.0 billion in loans to related foreign persons outstanding at the end of Tax Year 2000, an increase of 90.6 percent from the beginning balance of \$50.9 billion. These borrowing differences are reflected in the interest income and expenses of foreign-owned domestic corporations. For all of Tax Year 2000, interest paid by these domestic corporations to related foreign persons of \$26.1 billion far exceeded the \$4.6 billion of interest they received.

Transactions with related persons resident in the United Kingdom accounted for the largest single amount of outstanding borrowing activity by foreign-owned domestic corporations, with \$123.1 billion in amounts borrowed at the end of the tax year, 29.4 percent of the total. Amounts borrowed from related persons resident in the Netherlands and Switzerland ranked second and third, respectively. Related persons resident in the Netherlands accounted for \$55.5 billion (13.3 percent) of the total amounts borrowed by the companies, and related persons resident in Switzerland accounted for \$55.1 billion (13.2 percent) of the total amounts borrowed. These totals were followed, in decreasing order, by lesser amounts reported as loaned from related persons resident in France, Luxembourg, Ireland, Canada, and Germany, which combined for 35.8 percent of the total.

On the lending side, related persons resident in the United Kingdom also borrowed the most from foreign-owned domestic corporations, with balances of \$31.5 billion at the end of the tax year, or 32.5 percent of the total. Related persons resident in Switzerland, France, Canada, and the Netherlands, in decreasing order, also accounted for large proportions of the residual balance of loans. The combined total for related persons resident in these four countries was \$45.8 billion, 47.2 percent of the total.

Comparison of Selected Tax Years 1991–2000

Figure B presents selected data for large foreign-owned domestic corporations filing Forms 5472 for selected Tax Years 1991 through 2000 [1]. The number of foreign-owned domestic corporations (i.e., “number of returns” shown in the statistics) stayed relatively flat between Tax Years 1998 and 2000, with an increase of less than 1 percent. However, the number of related foreign persons increased 7.9 percent during the same period. Total nonloan receipts decreased from Tax Year 1998 to 2000 by 10.9 percent, while total nonloan payments showed an increase of 20.4 percent. The decrease in amounts received was generally due to a large decrease for sales of stock in trade, which showed a decline of 38.6 percent. The large decrease in sales of stock in trade was primarily due to a large decrease in the finance and insurance sector. Sales of stock in trade last declined between 1994 and 1996, then showed a large increase from 1996 to 1998. Purchases of stock in trade stayed relatively flat

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Figure B

Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472: Selected Items for Selected Tax Years 1991 through 2000

[Money amounts are in billions of dollars]

Item	1991	1992	1993	1994	1996	1998	2000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Foreign-owned domestic corporations with total receipts of \$500 million or more and with Form 5472							
Number of returns.....	344	366	437	444	545	610	612
Total assets.....	1,181.3	1,317.3	1,540.5	1,681.6	2,125.8	2,929.4	4,486.1
Total receipts.....	761.0	808.0	871.4	944.6	1,175.4	1,292.9	1,920.8
Income subject to U.S. tax.....	13.7	14.5	15.7	18.5	36.2	36.4	72.7
Total U.S. income tax after credits.....	3.7	4.1	4.9	5.8	10.2	10.8	20.2
Transactions between foreign-owned domestic corporations and related foreign persons							
Number of related foreign persons.....	5,807	6,708	7,662	8,540	10,316	11,379	12,276
Amounts received from related foreign persons:							
Total (excluding loan balances) ¹	60.5	63.1	77.1	112.3	132.5	297.9	265.3
Sales of stock in trade.....	46.9	49.0	53.1	69.4	65.8	259.4	159.2
Sales of tangible property other than stock in trade.....	0.8	0.7	0.5	1.1	2.8	3.3	4.7
Consideration for technical, managerial, or like services.....	3.1	3.0	3.1	3.6	4.4	10.6	10.9
Interest.....	1.6	1.1	1.1	1.1	1.8	2.7	4.6
Premiums for insurance or reinsurance.....	1.3	2.8	1.4	0.7	0.9	1.0	1.2
Other ²	5.2	4.7	15.7	33.6	53.3	17.0	79.7
Amounts borrowed, ending balance.....	63.5	67.9	88.6	87.9	134.2	206.5	418.2
Amounts paid to related foreign persons:							
Total (excluding loan balances) ¹	134.0	139.2	185.3	220.0	212.3	398.9	480.2
Purchases of stock in trade.....	114.4	120.8	153.4	177.9	178.0	348.7	347.0
Purchases of tangible property other than stock in trade.....	4.8	2.6	3.9	2.7	3.9	5.3	7.4
Consideration for technical, managerial, or like services.....	2.1	2.1	2.5	3.4	4.4	6.5	8.5
Interest.....	6.5	5.4	5.7	6.2	8.8	14.5	26.1
Premiums for insurance or reinsurance.....	2.7	3.1	1.7	1.8	1.8	1.8	2.0
Other ²	1.5	3.4	15.5	23.2	9.6	15.0	81.1
Amounts loaned, ending balance.....	18.8	19.2	24.0	28.4	30.4	55.8	97.0

¹ Includes items not shown separately.

² Does not include: Rents and royalties, Sales, leases, licenses, etc., of intangible property, and Commissions.

NOTE: Detail may not add to totals because of rounding.

between 1998 and 2000, again echoing the stability of the numbers between Tax Years 1994 and 1996, which was then followed by a significant increase between 1996 and 1998.

Amounts of interest received by large foreign-owned domestic corporations continued to rise, increasing by 70.3 percent in Tax Year 2000 over Tax Year 1998. This is commensurate with the increase in loans to related foreign persons, which increased 73.8 percent for 2000. Interest paid also continued its strong upward trend, which began in 1993, showing an increase of 80.0 percent for Tax Year 2000.

Once again, this is consistent with the increase in amounts borrowed from related foreign persons, which showed an increase of 102.5 percent for 2000. It is important to note, however, that beginning and ending loan balances are balance sheet “snapshots” at the beginning and ending of a particular period of time, while interest received and interest paid are income statement concepts that include all transactions that took place within the accounting period.

There are caveats to these year-to-year comparisons of the data. Foreign-owned domestic corporations with Forms 5472 attached that reached the

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

\$500- million receipts threshold for the first time during Tax Year 2000 were included in the statistics for this tax year, and some previously included foreign-owned domestic corporations that were subject to merger and acquisition activities were removed from the current statistics. Moreover, patterns of transactions between a foreign-owned domestic corporation and related foreign persons may or may not recur on an annual (or even less frequent) basis. Additional information about the year-to-year comparability of the data is presented below under Sample Selection, Data Sources, and Limitations.

Legislative History

Even before the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA), U.S. parent corporations were required to report transactions with and between their foreign affiliates.

However, no similar reporting requirements existed for transactions between domestic subsidiaries (i.e., those incorporated in the United States) of foreign corporations, or between foreign corporations (i.e., those incorporated abroad) engaged in a U.S. trade or business, and their related foreign persons. Concerned that these related party transactions could be manipulated to avoid U.S. taxation, Congress added new reporting requirements as part of TEFRA to provide the Internal Revenue Service with more information about the nature and amount of these transactions. Under Internal Revenue Code section 6038A, domestic corporations that are 25 percent or more owned by a foreign person, as well as foreign corporations engaged in a U.S. trade or business, have to report transactions with related foreign persons. The transactions are reported on Form 5472, *Information Return of a 25 Percent Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business*. Form 5472 had to be filed with corporation income tax returns for tax years beginning after December 31, 1983.

Sample Selection, Data Sources, and Limitations

The foreign-owned domestic corporation statistics were collected annually from 1988 to 1993 and have been collected biennially since 1994 [2]. The Tax Year 2000 statistics include data from Forms 5472, in general, for all U.S. corporations with total receipts of \$500 million or more, which were owned (25

percent or more) by a foreign person and reported transactions with related foreign persons.

The corporation Statistics of Income study is based on a sample of over 138,000 income tax returns chosen from 5.0 million returns filed for Tax Year 2000, i.e., accounting periods ending July 2000 through June 2001. These returns were selected after administrative processing was complete, but before any audit examinations [3]. From the corporate sample, those domestic corporations with total receipts of \$500 million or more and Forms 5472 attached were used for the statistics presented in this article. Returns with Form 5472 attached that were included in previous studies are also included in these statistics, even if they fell below the \$500 million receipts threshold. Foreign corporations (filing Form 1120F) engaged in a U.S. trade or business were not included in these statistics, even though they may have filed Forms 5472 for transactions with related foreign persons [4]. Corporation income tax returns with total receipts of \$500 million or more for which statistics are presented were included among the returns prescribed for sampling at the 100 percent rate. Thus, the data are not subject to sampling variability, although they may be subject to nonsampling error.

For 2000, the 612 “large” foreign-owned domestic corporations filing Forms 5472 comprised 70.8 percent of the total assets and 67.0 percent of the total receipts reported by all 25 percent or more foreign-owned domestic corporations. Total assets and total receipts of the large foreign-owned domestic corporations account for 9.5 percent of the total assets and 8.8 percent of the total receipts reported by all domestic corporations (Figure C).

The industry code used to classify returns for Figure A and Tables 1 and 3 represents the principal business activity (i.e., the activity that accounted for the largest portion of total receipts as reported in the income statement) of the corporation filing the tax return. However, a given return may have been for a company engaged in several business activities or may have been a consolidated return filed for an affiliated group of corporations that conducted different business activities. To the extent that some consolidated (and nonconsolidated) returns were engaged in more than one type of business activity, transaction data in this article are not entirely related to the industrial activity under which they are shown.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Figure C

Foreign-Owned and Other Domestic Corporations, Tax Year 2000

[Money amounts are in billions of dollars]

Item	All domestic corporations	25 percent or more foreign-owned domestic corporations		25 percent or more foreign-owned domestic corporations with total receipts of \$500 million or more and with Form 5472 as a percentage of --	
		Total	With total receipts of \$500 million or more and with Form 5472	All domestic corporations	25 percent or more foreign-owned domestic corporations
	(1)	(2)	(3)	(4)	(5)
Number of returns.....	5,045,274	65,640	612	0.01	0.93
Total assets.....	47,026.9	6,333.0	4,486.1	9.54	70.84
Total receipts.....	20,605.8	2,719.4	1,920.8	8.84	66.96
Income subject to U.S. tax.....	760.4	101.6	72.7	9.56	71.56
Total U.S. income tax after credits.....	204.0	29.3	20.2	9.90	68.94

For the first time in Tax Year 1998, corporate returns reported their principal business activities according to the North American Industry Classification System (NAICS). This system was developed as a result of the North American Free Trade Agreement (NAFTA) to standardize business classifications for the United States, Canada, and Mexico. NAICS divides the economy into twenty sectors, with an emphasis on production processes. The statistics presented in this article are based on sixteen of these sectors [5]. NAICS replaced the Standard Industrial Classification (SIC) codes, which were used to classify corporations in past Statistics of Income studies, causing a break in the year-to-year comparability of the industrial data.

Explanation of Selected Terms

Amounts Borrowed and Loaned.--Because the beginning and ending balances, in general, reflect only the amounts outstanding at the beginning and end of the accounting period, respectively, these amounts do not reflect amounts borrowed and loaned in transactions that took place entirely within the accounting period.

Country of Residence of a Related Person.--Based on the income tax regulations related to Internal Revenue Code section 6038A, Form 5472 requires the reporting of each country in which a related person files an income tax return as a resident under the tax laws of that country. The statistics in

Tables 2 and 3 are based on this reported residence, and, within this meaning, the related foreign person is a resident of a particular foreign country.

Foreign-Owned Domestic Corporations.--For purposes of these statistics, a domestic corporation was considered foreign-owned if at least 25 percent of the total voting power of all classes of stock permitted to vote, or 25 percent of the total value of all classes of stock of the corporation, was owned, directly or indirectly, at any time in the tax year, by a single foreign shareholder (generally a foreign parent corporation). This is in contrast to the other Statistics of Income data on "foreign-controlled" domestic corporations, which are based on 50-percent or more ownership by a foreign person [6].

Foreign Person.--The term "foreign person" generally includes: (1) any partnership, association, company, or corporation that was not created or organized under the laws of the United States or of any of its States; (2) any individual who is not a citizen or resident of the United States; (3) any individual who is a citizen of a U.S. possession, but is not otherwise a U.S. citizen or resident; and (4) any foreign trust, estate, or government. For the most part, the foreign persons referred to in this article are corporations. See also "Related Foreign Person," below.

Number of Foreign Persons.--The data shown in the figures and tables, in general, represent the number of foreign persons reported on the Forms 5472 appended to the 612 income tax returns filed by

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

domestic corporations with \$500 million or more in total receipts (defined below) that were 25-percent-or-more owned by a foreign person. Domestic member corporations of an affiliated group that filed a consolidated income tax return could also join in filing a consolidated Form 5472 for transactions with a given related foreign person. However, some affiliated domestic corporations that could have filed consolidated Forms 5472 filed separate forms instead. When these forms were identified during statistical processing, the information on them was combined, and the result treated as a single Form 5472 for consistency. To this extent, the "number of persons" understates the actual number of Forms 5472 attached to the 612 income tax returns included in the statistics.

OPEC Countries.--Summary statistics are provided in Table 2 for the following Middle Eastern countries that were members of the Organization of Petroleum Exporting Countries (OPEC) for 2000: Iran, Iraq, Kuwait, Qatar, Saudi Arabia, and the United Arab Emirates. Data for non-Middle Eastern OPEC members are not shown by country.

Related Foreign Person.--Persons related to the domestic corporation that filed a Form 5472 include the 25-percent-or-more foreign shareholder, any foreign person who was related to the reporting corporation or the 25-percent-or-more shareholder (as described in Internal Revenue Code sections 267(b) or 707(b)), or any other foreign person who was related to the reporting corporation within the meaning of Internal Revenue Code section 482 (covering the allocation of income and deductions among related taxpayers) and the associated regulations. See also "Foreign Person," above, for the definition of "person."

Total Receipts.--Total receipts are the total income of the domestic corporation as reported in the U.S. income tax return. In general, they are derived from the tax return as follows: (1) gross taxable receipts (before deduction of cost of sales and operations, and ordinary and necessary business expenses), plus (2) tax-exempt interest received from State and local government obligations, less: (1) net losses from sales of property other than capital assets and (2) certain taxable income from related foreign corporations only constructively received.

Notes and References

- [1] Form 5472 statistics for Tax Years 1988 through 1990 covered all foreign-owned domestic corporations with total receipts of \$1 billion or more. Statistics for Tax Years 1991 through 1994, 1996, 1998, and 2000 covered all foreign-owned domestic corporations with total receipts of \$500 million or more. Beginning with 1994, the Form 5472 study is conducted biennially. Consequently, data for 1991 and thereafter are not comparable to the earlier studies.
- [2] Additional information about Statistics of Income Form 5472 studies for Tax Years 1988 through 1998 may be found in the following *Statistics of Income Bulletin* issues: Tax Year 1988, Summer 1992, Volume 12, Number 1; Tax Year 1989, Spring 1993, Volume 12, Number 4; Tax Year 1990, Summer 1994, Volume 14, Number 1; Tax Year 1991, Summer 1995, Volume 15, Number 1; Tax Year 1992, Fall 1996, Volume 16, Number 2; Tax Year 1993, Fall 1997, Volume 17, Number 2; Tax Year 1994, Winter 1997-1998, Volume 17, Number 3; Tax Year 1996, Fall 1999, Volume 19, Number 2; and Tax Year 1998, Fall 2001, Volume 21, Number 2.
- [3] For more information on the corporate sample and statistics on corporation income tax returns for 2000, see *Statistics of Income--2000, Corporation Income Tax Returns*.
- [4] Foreign corporations (except life insurance companies) engaged in a U.S. trade or business file Form 1120-F (*U.S. Income Tax Return of a Foreign Corporation*). These returns are excluded from the Form 5472 statistics. However, data reported by a few foreign life insurance companies filing Form 1120-L (*U.S. Life Insurance Company Income Tax Return*) are included in the Form 5472 statistics to ensure completeness of the industry statistics for domestic corporations.
- [5] For a complete listing of NAICS industrial sectors, see *Statistics of Income--2000 Corporation Source Book*. The sectors not used for this study include agriculture, forestry, fishing,

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

and hunting; wholesale and retail trade not allocable; education services; and arts, entertainment, and recreation. There were no returns with Form 5472 classified in these industrial sectors. Data for the health care and social assistance sector and other services sector have been deleted from sector breakouts in order to avoid disclosure of information for specific

corporations. The data for both sectors are included in the appropriate totals.

- [6] Statistics on domestic corporations controlled by foreign persons for 2000 are reported in Hobbs, James R., "Foreign-Controlled Domestic Corporations, 2000," *Statistics of Income Bulletin*, Summer 2003, Volume 23, Number 1.

IRS, *Statistics of Income Bulletin*, Fall 2003, Publication 1136. (Rev. 12-03.)

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 1.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation

[Money amounts are in thousands of dollars]

Industrial sector	Number of returns	Total assets	Total receipts	Income subject to U.S. tax	Total U.S. income tax after credits
	(1)	(2)	(3)	(4)	(5)
All industries.....	612	4,486,072,540	1,920,807,839	72,730,657	20,226,185
Mining.....	12	77,786,656	20,209,532	689,961	114,598
Utilities.....	7	31,493,954	14,232,691	528,668	185,138
Construction.....	11	20,653,141	27,291,414	431,581	152,174
Manufacturing.....	264	1,655,853,825	965,860,624	41,177,027	10,441,917
Wholesale trade.....	153	239,794,596	424,182,672	9,049,940	2,999,200
Retail trade.....	23	41,830,371	66,771,695	1,228,934	396,964
Transportation and warehousing.....	13	19,282,647	21,231,639	236,036	86,157
Information.....	21	347,708,692	54,299,173	3,824,068	1,276,251
Finance and insurance.....	57	1,568,456,879	231,021,827	10,498,073	3,440,371
Real estate and rental and leasing.....	7	36,616,247	9,479,847	59,792	23,639
Professional, scientific, and technical services.....	8	14,090,180	8,464,625	362,553	127,136
Management of companies and enterprises.....	12	381,062,238	36,172,950	4,275,217	882,839
Administrative and support and waste management and remediation services.....	10	18,618,947	16,004,178	46,539	16,429
Health care and social assistance.....	**	**	**	**	**
Accommodation and food services.....	10	19,042,006	18,939,505	322,267	83,074
Other services.....	**	**	**	**	**
		Transactions between foreign-owned domestic corporations and related foreign persons			
		Amounts received from related foreign persons			
Industrial sector	Number of related foreign persons	Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and royalties
	(6)	(7)	(8)	(9)	(10)
All industries.....	12,276	265,341,366	159,167,754	4,744,557	1,056,363
Mining.....	295	3,253,054	2,100,685	195,425	4,003
Utilities.....	18	50,323	--	--	--
Construction.....	357	461,496	203,127	--	--
Manufacturing.....	7,150	65,983,558	52,376,229	867,218	515,968
Wholesale trade.....	2,306	32,083,473	25,295,203	808,390	83,950
Retail trade.....	127	439,867	133,381	31,166	13,941
Transportation and warehousing.....	148	3,517,640	--	10,137	360,609
Information.....	575	2,371,008	90,637	54,301	65,480
Finance and insurance.....	613	154,289,214	78,618,974	1,269,316	8,733
Real estate and rental and leasing.....	91	315,483	150,949	1,267	1,199
Professional, scientific, and technical services.....	259	333,842	44,140	--	123
Management of companies and enterprises.....	147	425,280	--	--	2,357
Administrative and support and waste management and remediation services.....	44	1,552,815	8,529	1,507,338	--
Health care and social assistance.....	**	**	**	**	**
Accommodation and food services.....	99	224,094	105,680	--	--
Other services.....	**	**	**	**	**

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 1.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation--Continued

[Money amounts are in thousands of dollars]

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons--continued				
	Amounts received from related foreign persons--continued				
	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance
	(11)	(12)	(13)	(14)	(15)
All industries.....	1,140,949	10,877,299	2,784,427	4,645,631	1,177,492
Mining.....	176	436,388	708	95,241	--
Utilities.....	--	--	--	24,149	--
Construction.....	4,759	104,346	69,108	14,861	14
Manufacturing.....	509,429	7,158,245	236,291	1,205,329	5,081
Wholesale trade.....	204,961	1,899,240	606,916	314,680	92
Retail trade.....	39,464	94,920	33,386	9,582	--
Transportation and warehousing.....	7,648	134,902	1,170,745	9,054	--
Information.....	351,325	305,277	50,832	472,503	142,798
Finance and insurance.....	--	346,854	585,005	2,158,430	1,028,537
Real estate and rental and leasing.....	--	44,594	4	112,268	--
Professional, scientific, and technical services.....	1,110	250,485	1,209	7,948	--
Management of companies and enterprises.....	--	24,038	30,224	190,854	--
Administrative and support and waste management and remediation services.....	2,860	31,177	--	1,718	920
Health care and social assistance.....	**	**	**	**	**
Accommodation and food services.....	19,217	46,833	--	29,015	50
Other services.....	**	**	**	**	**

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons--continued				
	Amounts received from related foreign persons --continued	Amounts borrowed		Amounts paid to related foreign persons	
		Other	Beginning balance	Ending balance	Total (excluding loan balances)
	(16)	(17)	(18)	(19)	(20)
All industries.....	79,746,894	278,270,465	418,248,776	480,182,177	347,031,233
Mining.....	420,429	3,387,811	4,623,397	2,578,722	1,805,680
Utilities.....	26,174	9,428,561	8,585,785	1,298,814	145,096
Construction.....	65,282	2,576,370	2,412,496	858,846	458,501
Manufacturing.....	3,109,769	102,185,995	150,693,095	141,819,911	115,723,695
Wholesale trade.....	2,870,041	17,260,969	16,353,860	157,329,374	146,656,988
Retail trade.....	84,026	8,578,161	10,794,844	5,005,379	3,463,465
Transportation and warehousing.....	1,824,546	4,926,431	4,809,470	2,919,874	--
Information.....	837,854	34,623,704	40,543,422	6,522,174	2,094,563
Finance and insurance.....	70,273,365	68,288,643	136,844,807	155,587,229	74,867,715
Real estate and rental and leasing.....	5,202	3,184,171	5,142,838	864,375	271,968
Professional, scientific, and technical services.....	28,828	1,277,464	1,275,886	2,048,231	1,426,575
Management of companies and enterprises.....	177,807	9,623,757	22,023,910	1,688,234	--
Administrative and support and waste management and remediation services.....	272	5,515,668	7,577,203	762,448	23,023
Health care and social assistance.....	**	**	**	**	**
Accommodation and food services.....	23,299	5,176,811	4,267,547	653,399	--
Other services.....	**	**	**	**	**

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 1.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation--Continued

[Money amounts are in thousands of dollars]

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons--continued				
	Amounts paid to related foreign persons--continued				
	Purchases of tangible property other than stock in trade	Rents and royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions
	(21)	(22)	(23)	(24)	(25)
All industries.....	7,380,323	3,541,169	3,850,464	8,481,762	676,137
Mining.....	51,791	70,538	--	166,393	594
Utilities.....	--	--	--	36,409	--
Construction.....	502	5,831	45,212	85,502	18,117
Manufacturing.....	1,854,949	1,664,298	2,622,881	5,817,129	133,131
Wholesale trade.....	4,893,544	1,544,592	312,948	1,235,806	191,412
Retail trade.....	433,990	12,264	--	31,134	32,921
Transportation and warehousing.....	99,543	48,746	1,063	187,493	1,869
Information.....	1,860	73,477	265,327	183,525	13,250
Finance and insurance.....	--	35,019	48,083	359,411	262,389
Real estate and rental and leasing.....	16,530	--	--	4,958	5,822
Professional, scientific, and technical services.....	9,571	489	445,257	112,973	--
Management of companies and enterprises.....	--	70,112	--	21,302	5,614
Administrative and support and waste management and remediation services.....	--	173	76,808	28,798	11,019
Health care and social assistance.....	**	**	**	**	**
Accommodation and food services.....	18,043	15,630	32,884	210,929	--
Other services.....	**	**	**	**	**

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons--continued				
	Amounts paid to related foreign persons--continued			Amounts loaned	
	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(26)	(27)	(28)	(29)	(30)
All industries.....	26,059,565	2,049,850	81,111,674	50,899,053	96,992,396
Mining.....	328,627	12,524	142,576	232,891	252,454
Utilities.....	713,101	--	404,208	--	792,125
Construction.....	106,231	1,449	137,501	178,644	243,108
Manufacturing.....	10,170,223	60,906	3,772,698	12,879,932	23,300,225
Wholesale trade.....	1,020,315	15,500	1,458,269	5,625,990	5,966,425
Retail trade.....	784,584	157,532	89,488	223,362	317,972
Transportation and warehousing.....	295,566	157,352	2,128,242	390,136	783,223
Information.....	3,094,898	120	795,154	7,759,165	8,442,572
Finance and insurance.....	6,707,376	1,636,279	71,670,957	19,931,520	49,497,187
Real estate and rental and leasing.....	562,879	1,900	318	970,839	829,537
Professional, scientific, and technical services.....	38,909	1,320	13,137	22,133	30,165
Management of companies and enterprises.....	1,209,869	718	380,619	182,261	3,055,684
Administrative and support and waste management and remediation services.....	562,424	4,250	55,955	194,377	1,126,080
Health care and social assistance.....	**	**	**	**	**
Accommodation and food services.....	348,091	--	27,822	388,526	493,481
Other services.....	**	**	**	**	**

** In order to avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

¹ Less than \$500.

NOTES: Detail may not add to totals because of rounding. NAICS is the abbreviation for the North American Industry Classification System.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 2.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person

[Money amounts are in thousands of dollars]

Residence of related foreign person ¹	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons							
		Amounts received from related foreign persons							
		Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and royalties	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All geographic areas.....	12,276	265,341,366	159,167,754	4,744,557	1,056,363	1,140,949	10,877,299	2,784,427	4,645,631
Canada.....	676	16,663,126	12,425,413	136,276	98,631	20,551	1,509,106	99,469	253,634
Latin America, total.....	1,621	8,023,519	6,689,048	50,925	14,271	56,480	525,989	213,554	327,860
Argentina.....	158	246,670	193,622	7,080	--	2,815	13,987	445	18,199
Brazil.....	318	2,071,969	1,922,845	3,060	3,963	42,563	78,863	6,564	9,139
Mexico.....	374	3,410,383	2,965,015	9,845	7,601	4,216	279,420	18,088	40,401
Panama.....	71	451,138	269,866	11,394	51	555	36,941	56	117,132
Venezuela.....	110	137,629	61,223	2,320	4	418	14,744	144	51,298
Other Western Hemisphere.....	198	3,241,075	314,922	1,538,163	5,434	575	458,206	206,040	37,374
Europe, total.....	6,127	189,708,561	102,565,568	2,107,137	716,125	898,060	6,048,667	1,642,118	3,753,422
Belgium.....	252	2,479,339	2,248,329	1,086	1,729	3,465	38,424	745	18,443
France.....	686	5,940,175	1,768,592	1,308,506	18,491	8,241	263,311	151,445	1,127,524
Germany.....	874	11,591,539	8,825,190	23,465	218,828	225,760	1,016,720	77,191	33,402
Italy.....	304	714,005	533,318	43,893	7,073	3,450	47,093	5,776	7,627
Netherlands.....	554	68,051,429	1,487,505	31,626	8,526	126,161	585,410	12,852	286,075
Spain.....	227	264,531	238,823	5,256	3,191	2,687	7,091	2,059	9
Sweden.....	375	2,782,663	612,227	220	907	4,881	1,884,363	4,669	27,904
Switzerland.....	330	3,794,798	1,945,643	24,433	93,502	197,943	366,919	128,949	211,385
United Kingdom.....	1,321	89,512,416	83,779,003	661,119	74,752	147,433	1,083,469	193,661	1,524,796
Africa, total.....	235	238,806	194,033	2,066	594	1,218	10,599	3,121	7,013
South Africa.....	141	166,305	154,541	658	403	1,079	7,542	146	44
Asia, total.....	2,842	45,944,113	35,779,890	908,737	212,392	151,231	2,150,810	617,650	204,026
Hong Kong.....	288	959,991	831,310	577	284	9,676	32,551	10,031	4,492
Indonesia.....	100	201,846	181,679	1,257	1,075	1,937	5,957	5,781	--
Japan.....	742	35,645,682	28,521,257	52,983	127,131	116,269	1,529,699	558,325	145,675
Malaysia.....	181	518,524	494,552	1,566	987	2,450	13,368	34	212
Middle East countries (except OPEC).....	80	54,794	44,322	23	--	227	947	28	8
OPEC countries (except Indonesia).....	83	497,456	224,165	350	38,921	2,234	213,537	3,837	1,103
Singapore.....	365	4,196,234	2,862,863	65,501	36,424	359	46,130	28,203	9,073
South Korea.....	176	2,209,251	1,272,207	745,795	1,780	10,558	111,135	2,401	41,033
Taiwan.....	198	874,231	677,793	227	224	2,554	177,233	2,763	77
Thailand.....	155	347,866	307,103	16,592	2,857	1,109	11,442	3,662	1,537
Oceania, total.....	514	981,737	802,496	1,253	4,792	12,833	50,314	2,475	54,722
Australia.....	377	903,114	747,554	1,252	4,711	7,772	41,775	1,586	54,426
Puerto Rico and U.S. possessions.....	62	540,429	396,384	--	4,125	--	123,608	--	7,580

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 2.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person--Continued

[Money amounts are in thousands of dollars]

Residence of related foreign person ¹	Transactions between foreign-owned domestic corporations and related foreign persons--continued							
	Amounts received from related foreign persons--continued		Amounts borrowed		Amounts paid to related foreign persons			
	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance	Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents and royalties
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All geographic areas.....	1,177,492	79,746,894	278,270,465	418,248,776	480,182,177	347,031,233	7,380,323	3,541,169
Canada.....	477,641	1,642,405	9,307,959	18,098,723	38,790,000	31,989,803	1,282,521	45,734
Latin America, total.....	45,828	99,564	1,470,163	3,657,219	16,948,221	15,830,263	29,483	70,464
Argentina.....	3,542	6,981	3,623	7,209	154,719	133,609	838	--
Brazil.....	--	4,973	293,461	204,662	2,563,074	2,482,302	419	103
Mexico.....	28,504	57,294	33,087	88,499	8,024,883	7,677,556	21,104	147
Panama.....	(²)	15,143	23,759	2,163,699	113,812	84,470	4,188	--
Venezuela.....	1,540	5,938	40,185	40,085	3,505,933	3,376,547	2,895	151
Other Western Hemisphere.....	29,483	650,878	867,679	2,834,519	2,892,321	1,287,213	4,353	94,956
Europe, total.....	515,726	71,461,739	256,519,012	382,239,171	250,847,561	143,053,166	4,107,617	1,213,507
Belgium.....	152,568	14,550	2,356,199	4,327,627	1,416,967	1,060,126	11,802	2,546
France.....	15,144	1,278,920	37,122,899	54,413,972	12,805,942	5,160,614	3,493,289	277,661
Germany.....	28,456	1,142,527	10,150,188	15,614,786	30,726,545	28,015,669	223,154	290,710
Italy.....	5,456	60,321	3,255	421,217	1,404,013	1,301,863	12,919	92
Netherlands.....	145,283	65,367,990	35,082,469	55,507,762	75,014,021	4,976,426	68,180	149,033
Spain.....	2,420	2,995	6,393	4,586	232,892	203,435	4,066	197
Sweden.....	1,679	245,811	2,948,852	3,016,451	6,258,931	4,090,999	9,255	124,972
Switzerland.....	70,720	755,305	29,180,167	55,082,889	11,997,201	6,699,007	106,459	128,885
United Kingdom.....	70,561	1,977,624	83,555,362	123,077,360	94,853,213	82,737,927	125,727	195,647
Africa, total.....	12,159	8,003	4,610	1,894	112,487	68,156	499	55
South Africa.....	170	1,723	2,416	1,706	65,770	58,639	499	8
Asia, total.....	69,788	5,849,589	6,971,917	7,600,555	166,562,900	151,421,047	1,954,005	2,115,510
Hong Kong.....	2,081	68,989	2,657,980	1,764,891	2,413,242	1,865,902	7,304	834
Indonesia.....	1,982	2,178	385	59	332,924	323,823	7,819	--
Japan.....	38,567	4,555,777	3,374,853	4,354,622	124,359,138	112,441,205	1,911,843	2,110,425
Malaysia.....	607	4,748	42,787	54,999	852,941	811,220	1,059	--
Middle East countries (except OPEC).....	--	9,239	(²)	25	231,624	227,567	--	21
OPEC countries (except Indonesia).....	2	13,306	1,557	1,616	5,818,604	5,771,730	--	--
Singapore.....	1,759	1,145,922	19,832	42,966	5,166,338	3,534,969	6,219	496
South Korea.....	(²)	24,341	874,216	1,167,936	22,213,887	21,456,808	3,944	3,653
Taiwan.....	1,870	11,490	65	212,756	3,112,058	2,975,244	15,722	--
Thailand.....	1,652	1,912	207	310	635,545	624,283	30	--
Oceania, total.....	20,220	32,632	3,064,778	3,553,382	1,374,540	794,087	1,846	907
Australia.....	12,237	31,801	2,969,121	3,452,054	947,340	370,490	1,423	907
Puerto Rico and U.S. possessions.....	6,647	2,084	64,348	263,313	2,654,147	2,587,498	--	36

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 2.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person--Continued

[Money amounts are in thousands of dollars]

Residence of related foreign person ¹	Transactions between foreign-owned domestic corporations and related foreign persons--continued							
	Amounts paid to related foreign persons--continued						Amounts loaned	
	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All geographic areas.....	3,850,464	8,481,762	676,137	26,059,565	2,049,850	81,111,674	50,899,053	96,992,396
Canada.....	41,482	2,872,285	85,654	937,666	71,849	1,463,006	3,013,909	6,185,814
Latin America, total.....	3,669	287,510	39,859	154,096	282,870	250,008	2,205,965	3,144,025
Argentina.....	91	11,868	1,850	505	--	5,957	40,540	111,214
Brazil.....	571	28,775	10,967	11,217	16,999	11,721	71,666	72,770
Mexico.....	2,579	221,100	8,516	5,547	372	87,961	272,646	595,124
Panama.....	--	6,989	397	1,492	--	16,276	145,392	143,950
Venezuela.....	--	7,387	1,106	1,283	31	116,534	752,769	501,389
Other Western Hemisphere.....	135,785	107,336	27,165	333,101	542,526	359,885	846,062	2,733,314
Europe, total.....	2,360,436	3,488,973	330,277	24,111,559	1,098,959	71,083,067	42,860,174	82,293,487
Belgium.....	7,641	65,764	5,019	249,981	2,579	11,508	161,649	407,923
France.....	152,408	352,882	106,401	2,963,567	25,232	273,888	6,908,156	13,462,348
Germany.....	475,944	196,904	9,891	820,300	368,881	325,092	875,068	2,036,317
Italy.....	6,721	16,913	1,800	16,656	1,282	45,766	85,399	57,591
Netherlands.....	38,355	522,770	3,394	3,321,440	28,540	65,905,882	3,865,144	5,115,673
Spain.....	638	11,585	777	45	55	12,093	555	5,440
Sweden.....	19,133	552,354	35,073	719,391	28,233	679,521	2,247,838	2,227,850
Switzerland.....	770,954	109,699	97,860	3,091,942	437,136	555,261	2,076,303	21,040,326
United Kingdom.....	191,613	1,508,022	62,173	7,698,226	186,113	2,147,765	25,779,881	31,532,196
Africa, total.....	5	4,946	2,526	--	22,377	13,923	115,360	122,184
South Africa.....	5	4,040	888	--	789	903	15,429	9,586
Asia, total.....	1,306,434	1,642,093	188,069	346,323	17,667	7,571,754	1,722,547	2,095,966
Hong Kong.....	6,842	67,332	80,772	82,736	--	301,521	48,277	178,596
Indonesia.....	(²)	166	288	--	--	827	4	4,857
Japan.....	1,201,983	827,875	68,305	204,102	8,364	5,585,038	954,280	1,265,296
Malaysia.....	6	13,795	273	2,778	--	23,809	204	2,147
Middle East countries (except OPEC).....	5	3,487	97	1	419	27	11,307	3,392
OPEC countries (except Indonesia).....	20	6,727	53	28,775	--	11,299	8	406
Singapore.....	64	43,490	11,106	8,919	8,686	1,552,389	204,759	335,579
South Korea.....	95,006	603,075	16,497	18,828	--	16,076	482,550	260,229
Taiwan.....	36	58,147	6,115	170	86	56,538	910	5,761
Thailand.....	2,406	2,447	1,213	--	--	5,165	15,104	31,678
Oceania, total.....	2,653	37,700	2,502	152,942	13,592	368,311	62,323	174,367
Australia.....	2,630	36,165	2,405	151,880	13,592	367,848	62,215	168,826
Puerto Rico and U.S. possessions.....	--	40,919	85	23,877	11	1,721	72,715	243,240

¹ Selected country data have been deleted to prevent disclosure of information for individual taxpayers. However, data are included in the appropriate totals.

² Less than \$500.

NOTES: Detail may not add to totals because of rounding. OPEC is the abbreviation for the Organization of Petroleum Exporting Countries.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person

[Money amounts are in thousands of dollars]

Selected industrial division of domestic corporation and residence of related foreign person ¹	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and royalties	Sales, leases, and licenses of intangible property rights
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
All industries							
All geographic areas.....	612	12,276	265,341,366	159,167,754	4,744,557	1,056,363	1,140,949
Australia.....	206	377	903,114	747,554	1,252	4,711	7,772
Belgium.....	145	252	2,479,339	2,248,329	1,086	1,729	3,465
Brazil.....	172	318	2,071,969	1,922,845	3,060	3,963	42,563
Canada.....	304	676	16,663,126	12,425,413	136,276	98,631	20,551
France.....	215	686	5,940,175	1,768,592	1,308,506	18,491	8,241
Germany.....	250	874	11,591,539	8,825,190	23,465	218,828	225,760
Hong Kong.....	174	288	959,991	831,310	577	284	9,676
Italy.....	153	304	714,005	533,318	43,893	7,073	3,450
Japan.....	278	742	35,645,682	28,521,257	52,983	127,131	116,269
Mexico.....	189	374	3,410,383	2,965,015	9,845	7,601	4,216
Netherlands.....	207	554	68,051,429	1,487,505	31,626	8,526	126,161
Singapore.....	207	365	4,196,234	2,862,863	65,501	36,424	359
South Korea.....	110	176	2,209,251	1,272,207	745,795	1,780	10,558
Sweden.....	113	375	2,782,663	612,227	220	907	4,881
Switzerland.....	141	330	3,794,798	1,945,643	24,433	93,502	197,943
United Kingdom.....	346	1,321	89,512,416	83,779,003	661,119	74,752	147,433
Mining							
All geographic areas.....	12	295	3,253,054	2,100,685	195,425	4,003	176
Australia.....	7	19	70,667	11,431	711	--	176
Belgium.....	4	4	17,288	13,381	--	--	--
Brazil.....	4	12	1,365,695	1,361,169	996	--	--
Canada.....	6	20	95,537	48,886	5,566	3,955	--
France.....	4	13	64,865	14,620	28,272	--	--
Singapore.....	4	15	340,733	49,595	64,473	--	--
United Kingdom.....	6	29	140,440	124,705	7,660	--	--
Utilities							
All geographic areas.....	7	18	50,323	--	--	--	--
Canada.....	3	10	50,323	--	--	--	--
Construction							
All geographic areas.....	11	357	461,496	203,127	--	--	4,759
Australia.....	4	10	5,043	3,939	--	--	--
Canada.....	3	13	47,593	44,108	--	--	--
France.....	3	8	5,460	5,252	--	--	208
Germany.....	5	33	18,112	6,121	--	--	250
Singapore.....	3	9	13,161	11,314	--	--	--
United Kingdom.....	5	35	19,506	14,792	--	--	605

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person--Continued

[Money amounts are in thousands of dollars]

Selected industrial division of domestic corporation and residence of related foreign person ¹	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and royalties	Sales, leases, and licenses and intangible property rights
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Manufacturing							
All geographic areas.....	264	7,150	65,983,558	52,376,229	867,218	515,968	509,429
Australia.....	99	210	612,406	593,205	148	3,192	134
Belgium.....	87	166	2,207,106	2,179,414	825	988	1,707
Brazil.....	103	215	581,639	468,590	2,028	3,798	36,313
Canada.....	154	380	10,237,168	8,084,328	42,544	29,589	4,954
France.....	124	448	2,665,783	1,340,234	10,624	17,904	35
Germany.....	133	560	8,495,398	7,349,729	23,090	187,861	67,263
Italy.....	101	217	578,568	453,846	20,914	6,961	--
Japan.....	129	297	16,472,092	15,613,106	36,240	20,452	1,518
Mexico.....	117	245	2,605,664	2,455,143	2,585	7,112	729
Netherlands.....	104	350	1,780,815	996,207	20,441	8,387	116,131
Singapore.....	99	187	806,345	777,529	321	158	1
Sweden.....	74	283	2,552,623	550,125	220	754	--
Switzerland.....	81	188	2,601,672	1,822,403	8,193	93,321	197,636
United Kingdom.....	167	732	6,248,316	4,416,787	650,223	32,154	27,855
Wholesale trade							
All geographic areas.....	153	2,306	32,083,473	25,295,203	808,390	83,950	204,961
Canada.....	69	121	4,398,499	4,175,458	11,032	17,421	1,276
France.....	41	105	479,486	320,092	295	--	562
Germany.....	59	129	2,085,564	1,376,299	374	27,659	--
Hono Kona.....	52	82	210,012	206,746	162	282	3
Japan.....	87	341	14,671,920	12,475,918	4,900	29,040	66,318
Mexico.....	42	76	694,167	467,582	6,018	41	236
Netherlands.....	43	84	920,413	486,377	11,184	72	--
Singapore.....	61	99	2,066,938	2,021,434	707	1,291	--
South Korea.....	32	56	1,995,895	1,081,451	745,720	1,188	7,342
United Kingdom.....	82	179	1,761,671	927,635	1,638	2,594	--
Retail trade							
All geographic areas.....	23	127	439,867	133,381	31,166	13,941	39,464
Canada.....	7	12	88,628	6,469	31,166	--	--
Germany.....	4	4	10,016	6,695	--	3,221	100
Hono Kona.....	4	8	947	607	--	2	336
Japan.....	6	12	139,543	24,838	--	6,903	36,633
United Kingdom.....	8	11	23,452	--	--	--	--
Transportation and warehousing							
All geographic areas.....	13	148	3,517,640	--	10,137	360,609	7,648
Canada.....	6	13	777,056	--	10,137	28,128	7,648
Singapore.....	5	5	945,170	--	--	31,144	--
Information							
All geographic areas.....	21	575	2,371,008	90,637	54,301	65,480	351,325
Canada.....	11	27	225,846	25,481	35,831	9,834	5,472
Germany.....	10	46	208,559	5,757	--	--	155,581
Japan.....	12	20	75,497	9,325	--	10,898	11,799
Netherlands.....	14	26	212,343	217	--	--	6,260
Switzerland.....	7	14	219,137	9,142	16,240	--	307
United Kingdom.....	17	106	956,119	17,007	332	40,004	111,745

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person--Continued

[Money amounts are in thousands of dollars]

Selected industrial division of domestic corporation and residence of related foreign person ¹	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and royalties	Sales, leases, and licenses and intangible property rights
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Finance and insurance							
All geographic areas.....	57	613	154,289,214	78,618,974	1,269,316	8,733	--
Canada.....	26	46	597,042	--	--	7,976	--
France.....	14	40	2,574,000	--	1,269,316	--	--
Germany.....	16	24	464,281	--	--	--	--
Japan.....	24	40	3,966,241	369,772	--	690	--
Netherlands.....	13	19	65,088,870	--	--	67	--
Switzerland.....	15	36	817,510	25,650	--	--	--
United Kingdom.....	26	103	79,842,608	78,223,552	--	--	--
Real estate and rental and leasing							
All geographic areas.....	7	91	315,483	150,949	1,267	1,199	--
Canada.....	4	6	39,633	39,566	--	--	--
United Kingdom.....	3	23	158,327	39,008	1,267	--	--
Professional, scientific, and technical services							
All geographic areas.....	8	259	333,842	44,140	--	123	1,110
Canada.....	4	10	17,402	1,112	--	--	1,110
France.....	7	20	10,902	776	--	4	--
Germany.....	6	49	204,695	3,636	--	82	--
United Kingdom.....	6	39	27,002	6,987	--	--	--
Management of companies and enterprises							
All geographic areas.....	12	147	425,280	--	--	2,357	--
Australia.....	5	6	8,907	--	--	--	--
Canada.....	4	7	85,488	--	--	1,729	--
Hong Kong.....	3	15	16,283	--	--	--	--
Japan.....	4	9	138,651	--	--	45	--
United Kingdom.....	7	29	151,032	--	--	--	--
Administrative and support and waste management and remediation services							
All geographic areas.....	10	44	1,552,815	8,529	1,507,338	--	2,860
Netherlands.....	4	6	477	--	--	--	--
United Kingdom.....	5	9	17,522	8,529	--	--	2,860
Health care and social assistance							
All geographic areas.....	**	**	**	**	**	**	**
Accommodation and food services							
All geographic areas.....	10	99	224,094	105,680	--	--	19,217
Canada.....	3	3	2,669	--	--	--	92
France.....	3	6	17,271	--	--	--	974
Netherlands.....	6	11	5,604	--	--	--	1,935
United Kingdom.....	4	9	35,179	--	--	--	4,367
Other services							
All geographic areas.....	**	**	**	**	**	**	**

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person--Continued

[Money amounts are in thousands of dollars]

Selected industrial division of domestic corporation and residence of related foreign person ¹	Transactions between foreign-owned domestic corporations and related foreign persons--continued						
	Amounts received from related foreign persons--continued					Amounts borrowed	
	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries							
All geographic areas.....	10,877,299	2,784,427	4,645,631	1,177,492	79,746,894	278,270,465	418,248,776
Australia.....	41,775	1,586	54,426	12,237	31,801	2,969,121	3,452,054
Belgium.....	38,424	745	18,443	152,568	14,550	2,356,199	4,327,627
Brazil.....	78,863	6,564	9,139	--	4,973	293,461	204,662
Canada.....	1,509,106	99,469	253,634	477,641	1,642,405	9,307,959	18,098,723
France.....	263,311	151,445	1,127,524	15,144	1,278,920	37,122,899	54,413,972
Germany.....	1,016,720	77,191	33,402	28,456	1,142,527	10,150,188	15,614,786
Hong Kong.....	32,551	10,031	4,492	2,081	68,989	2,657,980	1,764,891
Italy.....	47,093	5,776	7,627	5,456	60,321	3,255	421,217
Japan.....	1,529,699	558,325	145,675	38,567	4,555,777	3,374,853	4,354,622
Mexico.....	279,420	18,088	40,401	28,504	57,294	33,087	88,499
Netherlands.....	585,410	12,852	286,075	145,283	65,367,990	35,082,469	55,507,762
Singapore.....	46,130	28,203	9,073	1,759	1,145,922	19,832	42,966
South Korea.....	111,135	2,401	41,033	(²)	24,341	874,216	1,167,936
Sweden.....	1,884,363	4,669	27,904	1,679	245,811	2,948,852	3,016,451
Switzerland.....	366,919	128,949	211,385	70,720	755,305	29,180,167	55,082,889
United Kingdom.....	1,083,469	193,661	1,524,796	70,561	1,977,624	83,555,362	123,077,360
Mining							
All geographic areas.....	436,388	708	95,241	--	420,429	3,387,811	4,623,397
Australia.....	8,116	--	46,677	--	3,557	4,000	4,000
Belgium.....	3,398	--	--	--	510	--	--
Brazil.....	2,262	--	641	--	627	54	197
Canada.....	12,887	629	16,286	--	7,328	3,395	3,083
France.....	8,492	--	--	--	13,480	142,000	250,163
Singapore.....	1,239	--	--	--	225,426	--	--
United Kingdom.....	5,413	79	--	--	2,584	2,984,591	3,999,716
Utilities							
All geographic areas.....	--	--	24,149	--	26,174	9,428,561	8,585,785
Canada.....	--	--	24,149	--	26,174	1,825	580,705
Construction							
All geographic areas.....	104,346	69,108	14,861	14	65,282	2,576,370	2,412,496
Australia.....	10	--	--	--	1,094	260,906	349,714
Canada.....	2,084	544	288	--	569	--	--
France.....	--	--	--	--	--	--	--
Germany.....	11,475	--	--	--	266	106,852	21,337
Singapore.....	574	--	--	--	1,274	--	--
United Kingdom.....	1,511	--	--	--	2,598	29,969	60,610

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person--Continued

[Money amounts are in thousands of dollars]

Selected industrial division of domestic corporation and residence of related foreign person ¹	Transactions between foreign-owned domestic corporations and related foreign persons--continued						
	Amounts received from related foreign persons--continued					Amounts borrowed	
	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing							
All geographic areas.....	7,158,245	236,291	1,205,329	5,081	3,109,769	102,185,995	150,693,095
Australia.....	10,163	29	562	(²)	4,973	11,118	384,004
Belgium.....	7,046	313	10,385	1	6,427	1,862,628	3,918,359
Brazil.....	65,961	411	3,790	--	748	21,419	21,058
Canada.....	1,362,662	14,572	107,818	3,297	587,404	2,131,161	3,709,418
France.....	153,587	11,149	24,463	(²)	1,107,787	17,239,760	19,956,437
Germany.....	279,486	10,196	29,221	432	548,119	2,663,180	3,138,263
Italy.....	37,374	3,602	5,720	264	49,888	3,255	5,957
Japan.....	464,286	45,839	11,169	32	279,448	172,287	272,364
Mexico.....	69,324	17,277	33,526	100	19,869	16,110	21,403
Netherlands.....	489,351	1,885	62,815	2	85,597	6,436,472	12,490,813
Singapore.....	15,842	12,197	16	5	275	283	290
Sweden.....	1,870,840	1,816	20,398	144	108,325	2,454,669	2,321,957
Switzerland.....	274,149	1,500	27,759	1	176,709	7,876,414	12,224,963
United Kingdom.....	741,462	6,033	311,455	28	62,321	33,730,652	55,733,343
Wholesale trade							
All geographic areas.....	1,899,240	606,916	314,680	92	2,870,041	17,260,969	16,353,860
Canada.....	36,183	7,636	33,044	63	116,387	124,994	83,941
France.....	40,716	1,679	214	--	115,928	1,166,575	1,371,152
Germany.....	427,718	5,601	3,914	--	243,999	2,887,925	2,104,900
Hono Kona.....	1,148	1,058	5	--	608	8,268	3,484
Japan.....	920,770	511,132	59,542	29	604,270	1,327,205	1,250,332
Mexico.....	187,468	784	6,821	--	25,217	1,297	27,097
Netherlands.....	72,692	1,087	84,807	--	264,194	3,725,164	4,338,909
Singapore.....	15,509	8,293	1,911	--	17,793	17,507	31,783
South Korea.....	108,318	2,195	40,831	--	8,851	524,129	843,129
United Kingdom.....	11,156	30,010	35,318	--	753,320	2,900,354	1,553,202
Retail trade							
All geographic areas.....	94,920	33,386	9,582	--	84,026	8,578,161	10,794,844
Canada.....	10,381	33,386	7,226	--	--	48,286	31,988
Germany.....	--	--	--	--	--	469,000	469,000
Hono Kona.....	2	--	--	--	--	--	117
Japan.....	61,582	--	--	--	9,587	3	12
United Kingdom.....	21,174	--	2,278	--	--	1,264,171	1,359,083
Transportation and warehousing							
All geographic areas.....	134,902	1,170,745	9,054	--	1,824,546	4,926,431	4,809,470
Canada.....	232	2,762	3,154	--	724,994	8,950	70,143
Singapore.....	8,636	--	5,900	--	899,490	--	--
Information							
All geographic areas.....	305,277	50,832	472,503	142,798	837,854	34,623,704	40,543,422
Canada.....	13,983	8,354	4,826	95	121,969	301,767	74,535
Germany.....	41,517	--	--	--	5,704	4,123	1,093,042
Japan.....	530	--	--	--	42,944	70	176
Netherlands.....	94	--	6,967	142,703	56,102	6,503,428	6,039,244
Switzerland.....	--	400	49,000	--	144,048	4,472,698	4,902,973
United Kingdom.....	119,779	36,802	282,930	--	347,519	15,774,432	16,399,392

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person--Continued

[Money amounts are in thousands of dollars]

Selected industrial division of domestic corporation and residence of related foreign person ¹	Transactions between foreign-owned domestic corporations and related foreign persons--continued						
	Amounts received from related foreign persons--continued					Amounts borrowed	
	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance and insurance							
All geographic areas.....	346,854	585,005	2,158,430	1,028,537	70,273,365	68,288,643	136,844,807
Canada.....	35,101	4,085	26,836	474,186	48,859	1,944	12,171
France.....	49,713	135,207	1,102,696	15,144	1,925	15,330,222	29,977,541
Germany.....	65,118	60,182	137	28,024	310,821	2,704,098	7,264,515
Japan.....	5,083	114	54,604	38,456	3,497,522	1,224,818	2,033,339
Netherlands.....	17	7,635	128,442	2,579	64,950,130	11,346,785	24,589,035
Switzerland.....	30,837	126,626	133,349	70,719	430,329	15,031,686	35,794,912
United Kingdom.....	110,197	102,684	676,552	69,612	660,012	15,564,908	30,297,471
Real estate and rental and leasing							
All geographic areas.....	44,594	4	112,268	--	5,202	3,184,171	5,142,838
Canada.....	67	--	--	--	--	--	245,582
United Kingdom.....	43,883	--	69,066	--	5,103	1,053,134	2,113,362
Professional, scientific, and technical services							
All geographic areas.....	250,485	1,209	7,948	--	28,828	1,277,464	1,275,886
Canada.....	13,107	--	--	--	2,073	3,959	3,774
France.....	9,565	--	--	--	556	1,394	292,776
Germany.....	181,629	1,209	22	--	18,117	76,863	318,966
United Kingdom.....	12,074	--	7,769	--	172	4,646	114,190
Management of companies and enterprises							
All geographic areas.....	24,038	30,224	190,854	--	177,807	9,623,757	22,023,910
Australia.....	--	--	6,861	--	2,046	211,491	245,836
Canada.....	19,604	27,501	30,007	--	6,647	6,671,957	13,176,652
Hong Kong.....	--	--	2,350	--	13,933	713,578	1,080,097
Japan.....	4,111	--	20,359	--	114,136	650,084	798,317
United Kingdom.....	10	530	116,315	--	34,178	523,237	2,779,538
Administrative and support and waste management and remediation services							
All geographic areas.....	31,177	--	1,718	920	272	5,515,668	7,577,203
Netherlands.....	267	--	210	--	--	--	485,439
United Kingdom.....	4,928	--	12	920	272	470,530	791,641
Health care and social assistance							
All geographic areas.....	**	**	**	**	**	**	**
Accommodation and food services							
All geographic areas.....	46,833	--	29,015	50	23,299	5,176,811	4,267,547
Canada.....	2,577	--	--	--	--	553	305
France.....	--	--	--	--	16,297	--	--
Netherlands.....	1,639	--	2,030	--	--	1,740	7
United Kingdom.....	908	--	23,101	--	6,803	2,788,045	1,472,679
Other services							
All geographic areas.....	**	**	**	**	**	**	**

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person--Continued

[Money amounts are in thousands of dollars]

Selected industrial division of domestic corporation and residence of related foreign person ¹	Transactions between foreign-owned domestic corporations and related foreign persons--continued					
	Amounts paid to related foreign persons					
	Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents and royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
(15)	(16)	(17)	(18)	(19)	(20)	
All industries						
All geographic areas.....	480,182,177	347,031,233	7,380,323	3,541,169	3,850,464	8,481,762
Australia.....	947,340	370,490	1,423	907	2,630	36,165
Belgium.....	1,416,967	1,060,126	11,802	2,546	7,641	65,764
Brazil.....	2,563,074	2,482,302	419	103	571	28,775
Canada.....	38,790,000	31,989,803	1,282,521	45,734	41,482	2,872,285
France.....	12,805,942	5,160,614	3,493,289	277,661	152,408	352,882
Germany.....	30,726,545	28,015,669	223,154	290,710	475,944	196,904
Hong Kong.....	2,413,242	1,865,902	7,304	834	6,842	67,332
Italy.....	1,404,013	1,301,863	12,919	92	6,721	16,913
Japan.....	124,359,138	112,441,205	1,911,843	2,110,425	1,201,983	827,875
Mexico.....	8,024,883	7,677,556	21,104	147	2,579	221,100
Netherlands.....	75,014,021	4,976,426	68,180	149,033	38,355	522,770
Singapore.....	5,166,338	3,534,969	6,219	496	64	43,490
South Korea.....	22,213,887	21,456,808	3,944	3,653	95,006	603,075
Sweden.....	6,258,931	4,090,999	9,255	124,972	19,133	552,354
Switzerland.....	11,997,201	6,699,007	106,459	128,885	770,954	109,699
United Kingdom.....	94,853,213	82,737,927	125,727	195,647	191,613	1,508,022
Mining						
All geographic areas.....	2,578,722	1,805,680	51,791	70,538	--	166,393
Australia.....	8,834	810	620	--	--	150
Belgium.....	5,674	--	--	--	--	5,313
Brazil.....	1,665,603	1,665,498	--	103	--	--
Canada.....	79,693	70,462	3,311	11	--	4,305
France.....	70,053	12,914	23,670	259	--	14,594
Singapore.....	12,030	--	204	79	--	2,649
United Kingdom.....	366,729	4,964	847	24	--	21,732
Utilities						
All geographic areas.....	1,298,814	145,096	--	--	--	36,409
Canada.....	636,377	145,096	--	--	--	26,420
Construction						
All geographic areas.....	858,846	458,501	502	5,831	45,212	85,502
Australia.....	42,789	7	--	--	--	3,838
Canada.....	19,518	17,513	--	--	--	1,321
France.....	23,886	8,757	--	4,265	--	10,863
Germany.....	56,253	50,356	495	--	--	2,825
Singapore.....	883	415	--	--	--	468
United Kingdom.....	32,102	18,861	--	--	--	471

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person--Continued

[Money amounts are in thousands of dollars]

Selected industrial division of domestic corporation and residence of related foreign person ¹	Transactions between foreign-owned domestic corporations and related foreign persons--continued					
	Amounts paid to related foreign persons					
	Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents and royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
(15)	(16)	(17)	(18)	(19)	(20)	
Manufacturing						
All geographic areas.....	141,819,911	115,723,695	1,854,949	1,664,298	2,622,881	5,817,129
Australia.....	491,040	127,143	802	826	--	26,221
Belgium.....	1,077,505	787,510	1,426	780	7,317	49,094
Brazil.....	575,819	535,753	259	--	6	25,588
Canada.....	27,392,224	23,665,747	831,950	30,268	5,249	2,362,926
France.....	6,022,235	3,511,875	274,322	269,188	7,537	235,705
Germany.....	16,473,975	15,756,373	71,867	248,676	41,291	101,392
Italy.....	834,749	783,848	12,663	86	6,157	13,703
Japan.....	28,258,929	25,723,536	339,654	570,138	1,111,830	373,465
Mexico.....	3,452,643	3,176,960	19,411	--	--	166,125
Netherlands.....	5,881,010	3,367,977	30,209	119,470	37,229	475,160
Singapore.....	1,404,540	1,373,570	4,650	262	--	16,790
Sweden.....	4,627,551	2,821,896	8,822	124,962	3,727	546,786
Switzerland.....	7,589,744	5,383,748	106,325	127,163	623,507	52,499
United Kingdom.....	11,656,012	7,181,600	102,431	88,779	134,400	1,074,944
Wholesale trade						
All geographic areas.....	157,329,374	146,656,988	4,893,544	1,544,592	312,948	1,235,806
Canada.....	8,343,389	8,056,626	2,585	5,486	10,715	15,681
France.....	3,623,441	264,581	3,105,670	44	126,973	53,490
Germany.....	12,719,454	12,108,826	149,188	--	--	25,340
Hono Kona.....	892,721	823,965	6,640	--	6,785	819
Japan.....	88,732,997	84,764,413	1,555,582	1,521,263	12,013	427,564
Mexico.....	4,540,976	4,482,054	24	115	--	53,034
Netherlands.....	1,954,870	1,606,070	37,940	3,376	--	16,383
Singapore.....	2,163,871	2,158,648	1,365	--	--	347
South Korea.....	19,568,193	18,869,473	3,516	3,653	94,656	588,806
United Kingdom.....	1,178,601	975,772	963	6,074	756	31,927
Retail trade						
All geographic areas.....	5,005,379	3,463,465	433,990	12,264	--	31,134
Canada.....	421,080	453	332,629	--	--	9,613
Germany.....	38,039	696	--	304	--	--
Hono Kona.....	21,181	14,333	13	--	--	--
Japan.....	59,922	48,410	9,684	--	--	1,519
United Kingdom.....	88,121	117	(²)	--	--	4,046
Transportation and warehousing						
All geographic areas.....	2,919,874	--	99,543	48,746	1,063	187,493
Canada.....	307,570	--	99,543	8,638	--	81,513
Singapore.....	1,556,331	--	--	--	--	3,123
Information						
All geographic areas.....	6,522,174	2,094,563	1,860	73,477	265,327	183,525
Canada.....	165,507	16,901	--	186	10,089	16,587
Germany.....	86,874	697	1,522	41,278	551	10,013
Japan.....	1,613,437	1,514,401	--	10,599	78,141	3,987
Netherlands.....	453,645	1,334	--	1	1,126	4,221
Switzerland.....	270,175	--	--	--	1,726	17
United Kingdom.....	1,763,119	6,511	338	6,954	40,323	103,472

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person--Continued

[Money amounts are in thousands of dollars]

Selected industrial division of domestic corporation and residence of related foreign person ¹	Transactions between foreign-owned domestic corporations and related foreign persons--continued					
	Amounts paid to related foreign persons					
	Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents and royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
	(15)	(16)	(17)	(18)	(19)	(20)
Finance and insurance						
All geographic areas.....	155,587,229	74,867,715	--	35,019	48,083	359,411
Canada.....	600,275	--	--	--	15,430	306,404
France.....	1,294,563	--	--	--	5,625	9,576
Germany.....	621,342	--	--	--	--	--
Japan.....	5,430,336	374,199	--	1,303	--	8,289
Netherlands.....	66,022,059	--	--	7,393	--	3,143
Switzerland.....	2,454,277	--	--	--	18,018	177
United Kingdom.....	78,106,856	74,493,516	--	26,323	9,011	29,879
Real estate and rental and leasing						
All geographic areas.....	864,375	271,968	16,530	--	--	4,958
Canada.....	100,838	8,346	3,021	--	--	2,471
United Kingdom.....	78,334	25,158	3,104	--	--	2,375
Professional, scientific, and technical services						
All geographic areas.....	2,048,231	1,426,575	9,571	489	445,257	112,973
Canada.....	34,526	1,028	9,481	9	--	23,009
France.....	28,815	350	8	30	11,151	4,712
Germany.....	513,214	27,562	82	450	434,102	38,005
United Kingdom.....	44,152	4,537	--	--	3	34,031
Management of companies and enterprises						
All geographic areas.....	1,688,234	--	--	70,112	--	21,302
Australia.....	23,752	--	--	--	--	--
Canada.....	643,828	--	--	1,136	--	20,669
Hong Kong.....	45,044	--	--	501	--	--
Japan.....	187,062	--	--	984	--	424
United Kingdom.....	549,702	--	--	67,492	--	104
Administrative and support and waste management and remediation services						
All geographic areas.....	762,448	23,023	--	173	76,808	28,798
Netherlands.....	73,076	--	--	--	--	3,497
United Kingdom.....	54,955	23,023	--	--	--	7,011
Health care and social assistance						
All geographic areas.....	**	**	**	**	**	**
Accommodation and food services						
All geographic areas.....	653,399	--	18,043	15,630	32,884	210,929
Canada.....	1,366	--	--	--	--	1,366
France.....	12,538	--	--	2,894	--	6,373
Netherlands.....	19,427	--	--	6,833	--	11,589
United Kingdom.....	332,755	--	18,043	--	7,119	169,128
Other services						
All geographic areas.....	**	**	**	**	**	**

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person--Continued

[Money amounts are in thousands of dollars]

Selected industrial division of domestic corporation and residence of related foreign person ¹	Transactions between foreign-owned domestic corporations and related foreign persons--continued					
	Amounts paid to related foreign persons--continued				Amounts loaned	
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(21)	(22)	(23)	(24)	(25)	(26)
All industries						
All geographic areas.....	676,137	26,059,565	2,049,850	81,111,674	50,899,053	96,992,396
Australia.....	2,405	151,880	13,592	367,848	62,215	168,826
Belgium.....	5,019	249,981	2,579	11,508	161,649	407,923
Brazil.....	10,967	11,217	16,999	11,721	71,666	72,770
Canada.....	85,654	937,666	71,849	1,463,006	3,013,909	6,185,814
France.....	106,401	2,963,567	25,232	273,888	6,908,156	13,462,348
Germany.....	9,891	820,300	368,881	325,092	875,068	2,036,317
Hong Kong.....	80,772	82,736	--	301,521	48,277	178,596
Italy.....	1,800	16,656	1,282	45,766	85,399	57,591
Japan.....	68,305	204,102	8,364	5,585,038	954,280	1,265,296
Mexico.....	8,516	5,547	372	87,961	272,646	595,124
Netherlands.....	3,394	3,321,440	28,540	65,905,882	3,865,144	5,115,673
Singapore.....	11,106	8,919	8,686	1,552,389	204,759	335,579
South Korea.....	16,497	18,828	--	16,076	482,550	260,229
Sweden.....	35,073	719,391	28,233	679,521	2,247,838	2,227,850
Switzerland.....	97,860	3,091,942	437,136	555,261	2,076,303	21,040,326
United Kingdom.....	62,173	7,698,226	186,113	2,147,765	25,779,881	31,532,196
Mining						
All geographic areas.....	594	328,627	12,524	142,576	232,891	252,454
Australia.....	--	5,958	218	1,077	2,644	2,874
Belgium.....	--	--	--	361	--	--
Brazil.....	--	--	--	2	2,273	5,454
Canada.....	--	1,236	--	367	44,996	125,597
France.....	--	3,385	--	15,231	--	795
Singapore.....	--	--	7,228	1,871	600	5,252
United Kingdom.....	302	300,716	81	38,063	3,843	1,175
Utilities						
All geographic areas.....	--	713,101	--	404,208	--	792,125
Canada.....	--	60,742	--	404,120	--	271,125
Construction						
All geographic areas.....	18,117	106,231	1,449	137,501	178,644	243,108
Australia.....	21	20,802	--	18,122	--	--
Canada.....	13	515	--	156	--	8,965
France.....	--	--	--	--	--	--
Germany.....	--	2,449	22	106	--	30
Singapore.....	--	--	--	--	--	2,488
United Kingdom.....	3	8,084	150	4,533	--	7,270

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person--Continued

[Money amounts are in thousands of dollars]

Selected industrial division of domestic corporation and residence of related foreign person ¹	Transactions between foreign-owned domestic corporations and related foreign persons--continued					
	Amounts paid to related foreign persons--continued				Amounts loaned	
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(21)	(22)	(23)	(24)	(25)	(26)
Manufacturing						
All geographic areas.....	133,131	10,170,223	60,906	3,772,698	12,879,932	23,300,225
Australia.....	623	--	190	335,236	2,016	1,647
Belgium.....	4,723	216,350	1,695	8,611	96,649	290,549
Brazil.....	4,853	182	99	9,080	47,335	43,713
Canada.....	10,069	148,479	7,591	329,946	1,894,327	3,499,301
France.....	2,870	1,550,357	4,818	165,563	3,615,608	4,254,255
Germany.....	2,232	207,580	4,239	40,324	289,682	1,198,187
Italy.....	472	302	37	17,480	37,782	5,885
Japan.....	2,962	15,239	500	121,605	39,911	278,606
Mexico.....	2,309	2,668	--	85,170	239,319	527,780
Netherlands.....	107	1,003,448	301	847,109	1,409,694	481,505
Singapore.....	6,339	--	1,398	1,531	86	2,064
Sweden.....	16,117	429,664	547	675,029	258,108	297,241
Switzerland.....	40,750	987,938	1,086	266,727	271,592	611,002
United Kingdom.....	17,298	2,859,386	17,271	179,903	3,061,053	7,883,479
Wholesale trade						
All geographic areas.....	191,412	1,020,315	15,500	1,458,269	5,625,990	5,966,425
Canada.....	55,779	18,830	895	176,794	556,414	702,992
France.....	552	48,901	419	22,811	25,659	183,935
Germany.....	3,880	180,877	193	251,150	558,920	742,302
Hono Kona.....	54,226	6	--	280	1,500	2,303
Japan.....	42,170	39,560	7,747	362,686	844,091	882,015
Mexico.....	4,834	126	--	789	32,636	61,258
Netherlands.....	271	270,514	6	20,308	1,453,856	1,264,038
Singapore.....	814	1,262	60	1,375	117,484	145,133
South Korea.....	4,127	3,949	--	14	412,703	191,873
United Kingdom.....	3,356	113,465	--	46,287	565,640	861,098
Retail trade						
All geographic areas.....	32,921	784,584	157,532	89,488	223,362	317,972
Canada.....	3,094	292	--	75,000	159,609	135,305
Germany.....	--	37,039	--	--	16,954	24,499
Hono Kona.....	6,829	6	--	--	206	--
Japan.....	142	(²)	--	166	8,433	8,860
United Kingdom.....	--	73,602	--	10,357	147	88,351
Transportation and warehousing						
All geographic areas.....	1,869	295,566	157,352	2,128,242	390,136	783,223
Canada.....	1,179	66	1,616	115,015	32,721	210,832
Singapore.....	--	6,400	--	1,546,808	69,800	117,500
Information						
All geographic areas.....	13,250	3,094,898	120	795,154	7,759,165	8,442,572
Canada.....	--	14	--	121,730	211,137	64,025
Germany.....	215	28,408	--	4,191	5,316	13,796
Japan.....	--	--	--	6,309	4,419	7,581
Netherlands.....	695	437,169	--	9,099	8,599	10,404
Switzerland.....	207	144,440	--	123,784	2,123	14,416
United Kingdom.....	10,408	1,298,418	120	296,575	7,068,315	5,146,616

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000

Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person--Continued

[Money amounts are in thousands of dollars]

Selected industrial division of domestic corporation and residence of related foreign person ¹	Transactions between foreign-owned domestic corporations and related foreign persons--continued					
	Amounts paid to related foreign persons--continued				Amounts loaned	
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(21)	(22)	(23)	(24)	(25)	(26)
Finance and insurance						
All geographic areas.....	262,389	6,707,376	1,636,279	71,670,957	19,931,520	49,497,187
Canada.....	11,485	2,500	61,030	203,425	42,685	824,067
France.....	102,479	1,151,535	19,609	5,740	3,256,237	9,013,091
Germany.....	3,564	246,737	364,427	6,613	1,812	43,988
Japan.....	23,030	84,778	117	4,938,620	32,553	57,511
Netherlands.....	938	994,401	28,233	64,987,951	956,317	2,679,696
Switzerland.....	44,817	1,835,806	436,049	119,410	1,795,880	20,365,703
United Kingdom.....	30,807	2,038,189	165,355	1,313,777	13,468,276	15,339,274
Real estate and rental and leasing						
All geographic areas.....	5,822	562,879	1,900	318	970,839	829,537
Canada.....	--	87,000	--	--	--	--
United Kingdom.....	--	45,553	1,900	244	968,444	825,129
Professional, scientific, and technical services						
All geographic areas.....	--	38,909	1,320	13,137	22,133	30,165
Canada.....	--	294	--	705	25	25
France.....	--	4,362	--	8,201	6,037	--
Germany.....	--	9,881	--	3,132	2,000	2,475
United Kingdom.....	--	4,607	965	10	11,816	25,982
Management of companies and enterprises						
All geographic areas.....	5,614	1,209,869	718	380,619	182,261	3,055,684
Australia.....	38	17,761	--	5,953	93	115,296
Canada.....	2,587	617,700	718	1,019	32,093	287,549
Hong Kong.....	1,607	40,072	--	2,865	4,390	59,732
Japan.....	--	64,524	--	121,130	24,863	30,723
United Kingdom.....	--	303,376	--	178,730	7,439	769,297
Administrative and support and waste management and remediation services						
All geographic areas.....	11,019	562,424	4,250	55,955	194,377	1,126,080
Netherlands.....	--	69,579	--	--	6,491	30,000
United Kingdom.....	--	22,320	--	2,602	22,303	4,829
Health care and social assistance						
All geographic areas.....	**	**	**	**	**	**
Accommodation and food services						
All geographic areas.....	--	348,091	--	27,822	388,526	493,481
Canada.....	--	--	--	--	2,965	7,663
France.....	--	--	--	3,270	--	260
Netherlands.....	--	22	--	983	7,919	36,776
United Kingdom.....	--	133,592	--	4,873	314,994	348,268
Other services						
All geographic areas.....	**	**	**	**	**	**

** In order to avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

¹ Selected industry and country data have been deleted to prevent disclosure of information for individual taxpayers. However, the data are included in the appropriate totals.

² Less than \$500.

NOTES: Detail may not add to totals because of rounding. NAICS is the abbreviation for the North American Industrial Classification System.