

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

by Mark R. Lowe

The total value of nonloan transactions between large foreign-owned domestic corporations (see Explanation of Terms) and related foreign parties reached \$1 trillion for the first time in 2004, an increase of over 100 percent from 2002. While the increase between 2002 and 2004 (\$520 billion to \$1,134 billion, respectively) appears dramatic, it brings the average value of nonloan transactions by 1120 parent corporations back in line with the figures from previous years. Sales and purchases of stock in trade represent the bulk of the total value of nonloan transactions, 86 percent, which is consistent with prior years.

The total amounts received (excluding loan balances) rose 163 percent between 2002 and 2004, from \$167 billion to \$439 billion, respectively. A similar rise occurred in the total amounts paid. When these amounts are averaged by the number of parent corporations, they appear more in line with previous studies. The average amounts received and paid, however, are at their highest since this study began in 1988 (see Figure A for a comparison of Study Years 1992 through 2004).

The large U.S. companies represented in this study continued to send out more in property, services, and money than they received through transactions with related foreign parties. This net outflow came to \$224 billion in 2004 compared to \$176 billion in 2002. A precipitous rise can be seen in net outflows from 1996 to 2004 (with the exception of 2002). Net outflows are the difference between total outflows (total amounts paid plus the net amount loaned) and total inflows (total amounts received plus the net amount borrowed).

There was a modest 5-percent increase in the number of large foreign parent corporations since 2002, rising from 737 to 774. The number of related persons increased from 14,515 to 16,565 between 2002 and 2004. (See the sample selection information below for an explanation of the increasing sample size.) For 2004, the 774 large foreign-owned domestic corporations filing Forms 5472 comprised only 1.2 percent of all 25-percent or more foreign-

owned domestic corporations but accounted for 77.7 percent of the total assets and 73.6 percent of the total receipts. These large corporations accounted for 10.5 percent of the total assets and 10.1 percent of the total receipts reported by all domestic corporations for 2004. (See Figure D for more data.) These data showed a relative lessening of the importance of these corporations among the total population of domestic corporations. Compared to 2002, the 774 returns in this study experienced an increase in their shares of corporate receipts, assets, income subject to tax, and income tax after credits for all domestic returns.

Transactions by Industrial Sector

As in prior studies, over three-fourths of the foreign-owned domestic corporations with reportable transactions in this study can be classified in three industrial sectors: manufacturing (41 percent); wholesale trade (26 percent); and finance and insurance (9.3 percent). This same group accounts for 80 percent of the related foreign persons and 95 percent of all nonloan transactions. See Figure B for the number of returns by industry.

While the manufacturing sector had the most related foreign persons (9,671), the finance and insurance sector had more than twice the value of nonloan transactions as manufacturing (\$559 billion to \$269 billion, respectively). The finance and insurance sector had the third most related persons (772). (See Table 1 for statistics by industry of the foreign-owned domestic corporation.) The number of foreign-owned domestic corporations in the finance and insurance sector declined by 15 percent between 2002 and 2004; however, the total value of nonloan transactions increased by over 400 percent (\$104.9 billion to \$559 billion). While this increase is dramatic, it largely makes up for the 66-percent decline between 2000 and 2002 (\$309.9 billion to \$104.9 billion, respectively). The manufacturing sector edged out wholesale trade for the second largest amount of total nonloan transactions (\$268.7 billion to \$250.1 billion, respectively). Both sectors experienced an increase in these transactions over 2002 (manufacturing by 55 percent and wholesale by 26 percent).

It is important to note that the number of related foreign persons is not necessarily the same as the

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Figure A

Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Selected Items for Selected Tax Years 1992 through 2004

[Money amounts are in billions of dollars]

Item	1992	1993	1994	1996	1998	2000	2002	2004
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Foreign-owned domestic corporations with total receipts of \$500 million or more and with Form 5472 [1]								
Number of returns	366	437	444	545	610	612	737	774
Total assets	1,317.3	1,540.5	1,681.6	2,125.8	2,929.4	4,486.1	4,712.3	6,293.0
Total receipts	808.0	871.4	944.6	1,175.4	1,292.9	1,920.8	1,851.1	2,301.7
Income subject to U.S. tax	14.5	15.7	18.5	36.2	36.4	72.7	46.4	74.9
Total U.S. income tax after credits	4.1	4.9	5.8	10.2	10.8	20.2	12.1	20.4
Transactions between foreign-owned domestic corporations and related foreign persons								
Number of related foreign persons	6,708	7,662	8,540	10,316	11,379	12,276	14,515	16,565
Amounts received from related foreign persons:								
Total (excluding loan balances) [2]	63.1	77.1	112.3	132.5	297.9	265.3	166.7	439.0
Sales of stock in trade	49.0	53.1	69.4	65.8	259.4	159.2	110.3	371.4
Sales of tangible property other than stock in trade	0.7	0.5	1.1	2.8	3.3	4.7	8.2	4.7
Consideration for technical, managerial or like services	3.0	3.1	3.6	4.4	10.6	10.9	12.2	14.6
Interest	1.1	1.1	1.1	1.8	2.7	4.6	4.2	6.2
Premiums for insurance or reinsurance	2.8	1.4	0.7	0.9	1.0	1.2	1.4	4.5
Other amounts	4.7	15.7	33.6	53.3	17.0	79.7	20.9	26.5
Amounts borrowed, ending balance	67.9	88.6	87.9	134.2	206.5	418.2	498.8	679.4
Amounts paid to related foreign persons:								
Total (excluding loan balances) [2]	139.2	185.3	220.0	212.3	398.9	480.2	353.6	695.2
Purchases of stock in trade	120.8	153.4	177.9	178.0	348.7	347.0	278.2	608.2
Purchases of tangible property other than stock in trade	2.6	3.9	2.7	3.9	5.3	7.4	2.4	6.8
Consideration for technical, managerial or like services	2.1	2.5	3.4	4.4	6.5	8.5	7.3	8.7
Interest	5.4	5.7	6.2	8.8	14.5	26.1	24.6	26.0
Premiums for insurance or reinsurance	3.1	1.7	1.8	1.8	1.8	2.0	14.0	13.8
Other amounts	3.4	15.5	23.2	9.6	15.0	81.1	15.0	15.2
Amounts loaned, ending balance	19.2	24.0	28.4	30.4	55.8	97.0	189.1	307.3

[1] Includes data for a few foreign life insurance companies filing Form 1120L. See footnote 4 at the end of this article.

[2] Includes items not shown separately.

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

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 was not available for this study.

Transactions with Whom?

Nearly 80 percent of the total nonloan transactions come from related persons in just five countries. In descending order of total nonloan transactions, the five countries are: the United Kingdom, Japan, Canada, Germany, and Switzerland. This group of five was the same in 2002, with the exception that the United Kingdom was second to Japan. As the country with the most transactions, the UK alone

accounted for 48.8 percent of the total amount of transactions. Figure C shows a chart of countries and their percentages of contribution to total transactions. This figure only includes the 12 countries with at least 1 percent of the total value of transactions. Table 3 shows transactions by industry and country of related party. For the UK, over 95 percent of the value of total transactions comes from the finance and insurance industry.

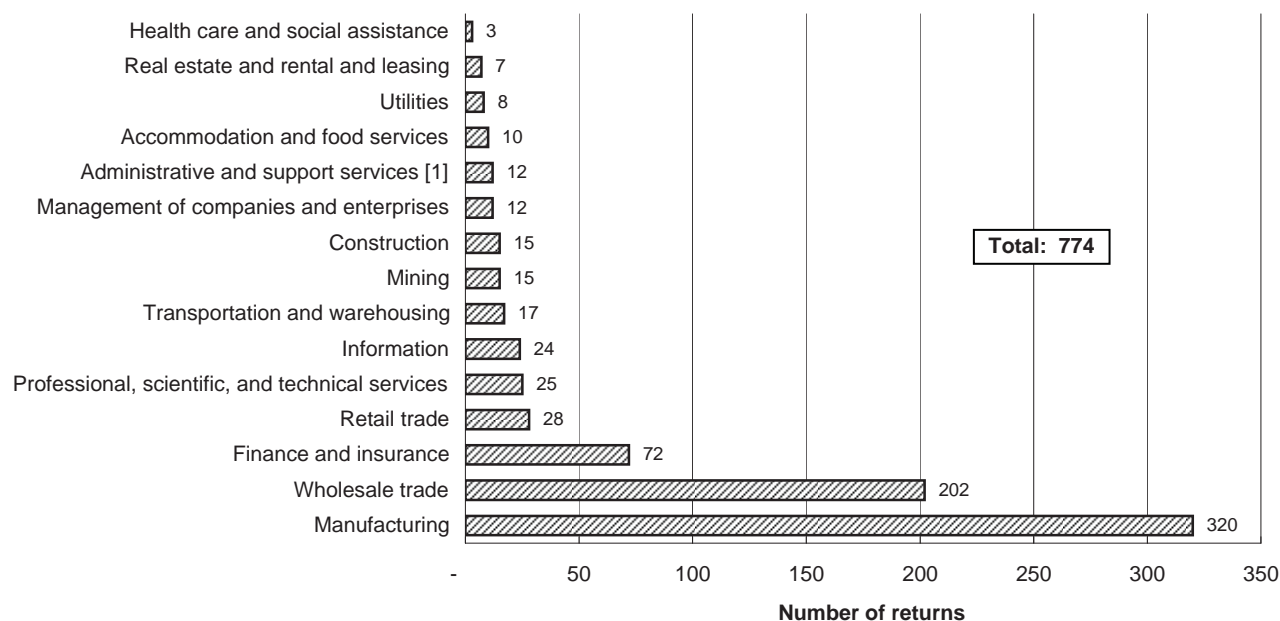
Domestic corporations reporting transactions with related persons from four of the five countries mentioned above paid out more in transactions than they received (meaning that there was a net outflow of money during 2004 from the domestic corporations to the related persons from these particular

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Figure B

Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Number of Returns, by NAICS Industrial Sector of Domestic Corporation, Tax Year 2004



[1] "Administrative and support and waste management and remediation services"

NOTE: NAICS is the abbreviation for the North American Industry Classification System. Not shown to avoid disclosure of information about specific corporations are the NAICS industrial sectors, "Arts, entertainment, and recreation;" "Agriculture, forestry, fishing, and hunting;" and, "Other services (except Public Administration)."

countries). (See Explanation of Selected Terms for more information.) Additionally, 80 percent of the 60 selected countries and regions shown in Table 2 had net outflows.

The largest net outflow of transactions was between domestic corporations and related persons resident and doing business in Japan, which were paid \$103.5 billion more than U.S. corporations transacting with them received. The largest net inflow of money came from Switzerland, where U.S. corporations received \$35 billion more than was paid to the foreign persons transacting with them. The industry with the largest net outflow of transactions was wholesale trade, with \$153 billion more in transactions paid out than received. The largest net inflow (\$22.8 billion) came to U.S. domestic corporations in the finance and insurance sector.

Study History and Inclusion Criteria

This study covers transactions between reporting corporations and foreign related persons. A reporting corporation is defined as either a domestic corporation that is 25 percent or more owned by a single foreign person or a foreign corporation engaged in a U.S. trade or business (i.e., a U.S. branch of a foreign corporation). More than 99 percent of the reporting corporations included in this study are companies incorporated in the United States. These corporations must report transactions made with each foreign related party during the taxable year.¹

Foreign related persons include any direct or indirect 25-percent foreign shareholder as well as any foreign person related to either the reporting corporation or a 25-percent foreign shareholder as defined by the Internal Revenue Code.² The

¹ IR Code section 6038A.

² IR Code sections 267(b), 482, and 707(b)(1).

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Figure C

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons: Total Value of Non-loan Transactions by Country of Selected Related Foreign Persons

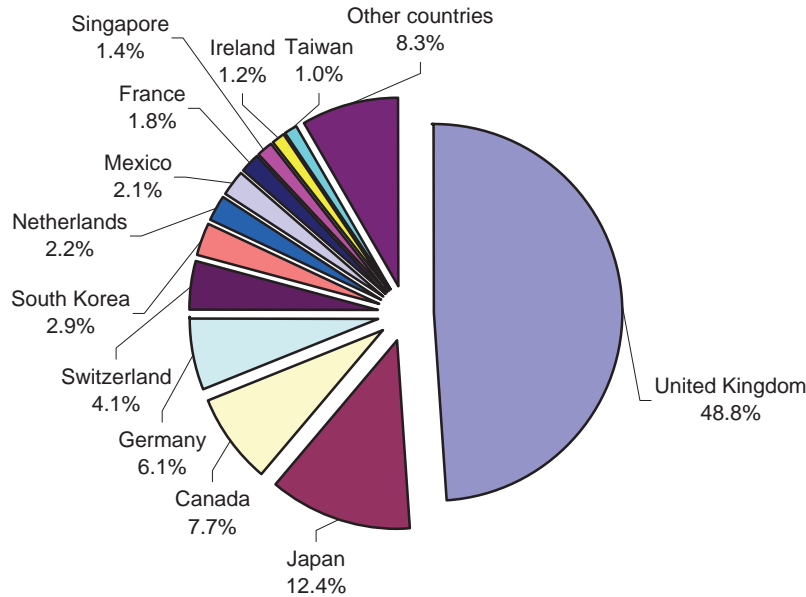


Figure D

Foreign-Owned and Other Domestic Corporations, Tax Year 2004

[Money amounts are in billions of dollars]

Item	All domestic corporations	25 percent or more foreign-owned domestic corporations [1]		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]
	(1)	(2)	(3)	(4)	(5)
Number of returns	5,557,965	62,706	774	0.01	1.23
Total assets	60,117.8	8,094.8	6,293.0	10.47	77.74
Total receipts	22,711.9	3,127.9	2,301.7	10.13	73.59
Income subject to U.S. tax	857.4	108.5	74.9	8.74	69.03
Total U.S. income tax after credits	224.4	31.0	20.4	9.09	65.81

[1] Includes data for a few foreign life insurance corporations filing Form 1120-L. See footnote 4 at the end of this article.

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*. A consolidated corporate tax return can and frequently does include multiple Forms 5472, ranging in 2004 from 1 to 1,875. Data

in this study are not published by individual reporting corporations but instead are published by either the corporation on whose Form 1120 tax return the Form 5472 was filed or by the country of the foreign related person (or both) (see Tables 1, 2, and 3).

Statistics of Income conducted this study annually beginning in 1988, then biennially since

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1994.^{3,4} For inclusion in this study, a corporation must report \$500 million or more in total receipts and have filed a Form 5472. In 2004, a domestic corporation was required to file a Form 5472 if it was at least 25-percent foreign owned and engaged in transactions with at least one foreign related party. The Internal Revenue Code subjects each reporting corporation to a fine of \$10,000 for each related party failing to file all reportable transactions on Form 5472.⁵

Congress, concerned that related party transactions could be manipulated to avoid U.S. taxation, added reporting requirements to corporations so that they provide the Internal Revenue Service with more information about the nature and amount of these transactions. This led the IRS to publish and distribute Form 5472.⁶ This new form was attached to corporation income tax returns for tax years beginning after December 31, 1983. The data in this study are of particular interest because they cover transactions between U.S. and foreign companies where an arms-length relationship cannot be assumed.

Sample Selection, Data Sources, and Limitations

The corporation Statistics of Income study is based on a sample of over 145,000 corporate income tax returns chosen from 5.98 million returns, which companies filed for Tax Year 2004, i.e., accounting periods ending July 2004 through June 2005. These returns were selected after completion of administrative processing, but before the start of any audit examinations.⁷ From the sample, only those returns of domestic corporations reporting total receipts of \$500 million or more and with attached Forms 5472

were selected for this study. Returns, however, with at least one Form 5472 attached and selected in previous studies were included in these statistics, even if the corporation 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 the corporation may have filed Forms 5472 for transactions with related foreign persons.⁸ Because corporation income tax returns with total receipts of \$500 million or more are sampled at the 100-percent rate, the data in this study are not subject to sampling variability, though possibly subject to nonsampling error.

The industry code used to classify returns for Figure B and Tables 1 and 3 represents the principal business activity of the corporation filing the tax return (i.e., the activity that accounted for the largest portion of total receipts as reported in the corporation's income statement.⁹ However, a given return may refer to a company engaged in several business activities or an affiliated group of corporations that conducted different business activities (consolidated return filing). 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.

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.

³ 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, 2000, and 2002 covered all foreign-owned domestic corporations with total receipts of \$500 million or more. Consequently, data for 1991 and thereafter are not comparable to the earlier studies.

⁴ 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; Tax Year 1998, Fall 2001, Volume 21, Number 2; Tax Year 2000, Fall 2003, Volume 23, Number 2; Tax Year 2002, Winter 2006, Volume 25, Number 3.

⁵ IR Code section 6038A(d).

⁶ For a more extensive discussion of the legislative history of this reporting requirement, see Duffy, Heather R. "Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000," *Statistics of Income Bulletin*, Fall 2003, Volume 23, Number 1. For the discussion of these requirements in the Congressional record, see 135 Congressional Record, S13057-03, S13147.

⁷ For more information on the corporate sample and statistics on corporation income tax returns for 2004, see *Statistics of Income—2004, Corporation Income Tax Returns*.

⁸ 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.

⁹ 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. 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.

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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.¹⁰

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 774 income tax returns filed by 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 774 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 2002: 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 nonloan transactions—A term used in the article for the total value of transactions paid to or received from a foreign related person, excluding the net borrowed or loaned amount.

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.

Net outflows/inflows—The flow of transactions can be calculated by adding back net loaned amounts to amounts paid and net borrowed amounts to total received. The difference between this computed total received and total paid is the net flow of transactions. A negative amount indicates more money was paid out by the U.S. domestic corporations to related foreign parties than was received from them (net outflow); a positive amount is a net inflow.

¹⁰ Statistics on domestic corporations controlled by foreign persons for 2004 are reported in Hobbs, James R., “Foreign-Controlled Domestic Corporations, 2004,” *Statistics of Income Bulletin*, Summer 2007, Volume 27, Number 1

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Table 1. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation, 2004

[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	774	6,292,996,495	2,301,670,423	74,897,364	20,439,707
Agriculture, forestry, fishing, and hunting	d	d	d	d	d
Mining	15	57,447,110	25,474,947	1,265,798	95,946
Utilities	8	73,282,913	27,491,615	[1]	32,749
Construction	15	15,347,139	27,965,593	644,187	230,348
Manufacturing	320	1,885,480,462	1,175,278,681	41,447,225	10,169,639
Wholesale trade	202	284,512,068	472,036,973	11,330,865	3,698,644
Retail trade	28	76,039,105	109,415,953	1,364,816	480,992
Transportation and warehousing	17	30,706,415	27,262,287	476,869	147,715
Information	24	264,168,763	52,580,865	1,283,866	441,310
Finance and insurance	72	2,641,510,266	242,294,071	8,356,837	2,579,373
Real estate and rental and leasing	7	38,417,825	7,511,056	100,758	41,216
Professional, scientific, and technical services	25	55,532,783	20,857,103	685,241	193,619
Management of companies and enterprises	12	790,035,799	58,169,380	6,482,341	1,980,482
Administrative and support and waste management and remediation services	12	27,043,332	19,612,537	49,426	13,324
Health care and social assistance	3	11,346,156	7,397,082	357,825	120,149
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	10	38,514,957	19,891,852	840,801	139,490
Other services	d	d	d	d	d

Footnotes at end of table.

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Table 1. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation, 2004—Continued

[Money amounts are in thousands of dollars]

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons				
	Number of 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
	(6)	(7)	(8)	(9)	(10)
All industries	16,565	439,038,479	371,445,143	4,724,233	1,430,815
Agriculture, forestry, fishing, and hunting	d	d	d	d	d
Mining	408	5,044,606	4,046,447	83,431	92,681
Utilities	44	569,638	349,205	0	250
Construction	300	349,970	190,783	13,744	85
Manufacturing	9,671	75,935,007	58,118,172	862,884	906,449
Wholesale trade	2,744	48,376,166	37,109,300	1,368,780	307,111
Retail trade	222	962,274	272,304	0	9,826
Transportation and warehousing	612	6,615,598	262,964	6,924	71,311
Information	656	2,236,277	314,937	18,358	11,919
Finance and insurance	772	291,535,515	270,143,708	0	24,336
Real estate and rental and leasing	113	568,172	134,587	1,270	0
Professional, scientific, and technical services	597	996,218	155,903	2,736	0
Management of companies and enterprises	168	2,668,060	77,799	0	3,149
Administrative and support and waste management and remediation services	83	2,800,328	86,991	2,366,106	0
Health care and social assistance	30	119,855	119,855	0	0
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	134	253,789	61,848	0	3,699
Other services	d	d	d	d	d

Footnotes at end of table.

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Table 1. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation, 2004—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	1,717,863	14,592,991	7,992,736	6,169,075	4,462,034
Agriculture, forestry, fishing, and hunting	d	d	d	d	d
Mining	658	489,083	252	57,156	45,408
Utilities	0	9,003	0	49,263	0
Construction	6,157	109,995	724	13,971	2,220
Manufacturing	879,649	5,263,063	261,368	1,417,727	6,188
Wholesale trade	339,538	5,588,603	430,027	366,072	9,002
Retail trade	284	223,267	3,610	17,025	174,415
Transportation and warehousing	296,910	291,488	2,510,500	3,225	654
Information	150,147	731,502	62,169	235,853	5,412
Finance and insurance	384	911,955	4,634,056	3,523,136	4,218,735
Real estate and rental and leasing	0	63,836	600	95,200	0
Professional, scientific, and technical services	590	757,657	2,325	71,452	0
Management of companies and enterprises	0	54,774	84,956	258,697	0
Administrative and support and waste management and remediation services	419	39,705	2,150	2,838	[1]
Health care and social assistance	0	0	0	0	0
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	43,128	53,414	0	57,460	0
Other services	d	d	d	d	d

Footnotes at end of table.

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Table 1. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation, 2004—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			Amounts paid to related foreign persons	
	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade
		Beginning balance	Ending balance		
	(16)	(17)	(18)	(19)	(20)
All industries	26,503,590	503,994,226	679,401,133	695,175,300	608,203,199
Agriculture, forestry, fishing, and hunting	d	d	d	d	d
Mining	229,490	9,178,781	5,424,427	5,576,482	4,275,372
Utilities	161,917	13,534,372	16,244,585	2,602,305	298,504
Construction	12,291	516,381	806,806	742,977	432,978
Manufacturing	8,219,507	101,371,222	151,008,634	192,769,719	165,939,175
Wholesale trade	2,857,734	22,182,854	25,134,341	201,763,544	188,571,589
Retail trade	261,541	11,230,247	10,249,130	4,735,385	3,308,054
Transportation and warehousing	3,171,624	7,210,634	7,373,332	5,096,395	109,768
Information	705,980	46,269,270	45,357,015	5,820,299	1,898,383
Finance and insurance	8,079,204	242,050,934	350,223,322	267,494,055	240,635,418
Real estate and rental and leasing	272,679	12,621,280	10,157,101	711,683	329,506
Professional, scientific, and technical services	5,556	5,930,677	5,729,137	4,478,364	2,080,413
Management of companies and enterprises	2,188,685	13,515,548	32,361,406	1,526,982	178,429
Administrative and support and waste management and remediation services	302,119	9,687,103	10,962,064	902,119	13,146
Health care and social assistance	0	1,770,405	1,674,491	270,901	116,324
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	34,239	6,226,950	6,096,968	573,968	0
Other services	d	d	d	d	d

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 1. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation, 2004—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	6,801,008	7,687,864	5,201,419	8,654,370	3,699,590
Agriculture, forestry, fishing, and hunting	d	d	d	d	d
Mining	62,512	134,115	0	377,649	5,683
Utilities	0	0	1	56,196	0
Construction	16,986	526	30,933	140,723	336
Manufacturing	2,035,574	4,021,623	3,010,670	4,237,464	272,362
Wholesale trade	4,567,866	2,875,412	863,449	1,287,680	114,442
Retail trade	489	14,451	10	170,461	52,240
Transportation and warehousing	16,056	115,702	5,720	344,159	2,688,381
Information	110	228,426	255,155	121,694	96,738
Finance and insurance	46,155	143,458	36,930	697,681	368,749
Real estate and rental and leasing	17,521	73	0	9,556	242
Professional, scientific, and technical services	37,739	200	910,730	860,296	58,560
Management of companies and enterprises	0	798	33	74,602	41,858
Administrative and support and waste management and remediation services	0	131,234	63,184	35,300	0
Health care and social assistance	0	3,000	0	0	0
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	0	18,845	24,605	240,908	0
Other services	d	d	d	d	d

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 1. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation, 2004—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			Amounts loaned	
	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(26)	(27)	(28)	(29)	(30)
All Industries	26,000,543	13,755,679	15,171,630	164,062,547	307,259,008
Agriculture, forestry, fishing, and hunting	d	d	d	d	d
Mining	405,820	3,387	311,944	1,413,598	1,434,306
Utilities	938,723	20,506	1,288,375	1,581,728	4,484,999
Construction	49,807	558	70,129	375,605	884,503
Manufacturing	8,510,503	585,235	4,157,114	37,387,292	52,366,057
Wholesale trade	1,051,942	41,348	2,389,817	5,423,746	8,081,500
Retail trade	702,154	361,538	125,989	1,472,304	1,743,197
Transportation and warehousing	360,475	39,851	1,416,282	1,495,531	2,042,841
Information	2,784,610	2,894	432,288	4,503,815	7,682,849
Finance and insurance	8,466,672	12,595,009	4,503,983	91,959,744	201,336,043
Real estate and rental and leasing	353,010	374	1,401	2,125,942	1,952,921
Professional, scientific, and technical services	477,262	5,909	47,254	3,902,277	4,414,402
Management of companies and enterprises	945,637	833	284,792	9,801,113	17,139,765
Administrative and support and waste management and remediation services	530,928	69,435	58,892	175,884	385,940
Health care and social assistance	133,476	18,102	0	1,524,155	1,685,155
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	213,425	0	76,186	918,952	1,620,134
Other services	d	d	d	d	d

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

[1] Amounts less than \$500.

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

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 2. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transaction Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person, 2004

[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, total	16,565	439,038,479	371,445,143	4,724,233	1,430,815	1,717,863	14,592,991	7,992,736	6,169,075
Canada	896	29,560,117	24,288,460	112,054	132,750	6,724	1,386,791	125,423	187,576
Latin America, total	2,224	17,837,594	12,999,498	86,219	88,132	22,242	866,486	34,044	147,585
Argentina	211	277,816	226,477	382	1,945	1,654	6,877	3,154	19,838
Brazil	462	1,292,325	1,145,202	15,331	7,943	1,744	56,721	4,613	16,646
Mexico	592	9,624,742	8,591,512	43,438	35,261	15,334	653,811	13,545	31,105
Panama	86	1,479,948	1,256,779	14,942	17	1,244	49,721	8,000	1,767
Venezuela	112	314,899	272,704	1,602	490	187	8,617	54	599
Other Western Hemisphere, total	241	3,050,730	405,871	26,933	1,298	8,004	439,558	231,451	142,239
Bermuda	128	2,072,275	52,502	90	3	0	126,874	231,219	61,696
Europe, total	8,114	352,750,514	307,230,059	3,024,351	1,024,032	1,504,148	8,935,198	5,817,191	5,391,763
Belgium	341	1,970,732	879,720	268,818	3,456	11,111	54,343	10,826	374,608
Finland	161	836,253	120,258	816	3,617	5,964	678,069	6,110	7,245
France	1,016	4,907,501	1,994,274	7,368	22,360	84,166	775,272	597,603	551,253
Germany	1,235	19,728,894	14,382,219	16,146	108,073	200,142	1,902,733	425,759	168,015
Hungary	137	2,165,801	21,644	222	2,203	78,109	5,616	[2]	867
Ireland	235	8,301,232	682,721	2,505	43,146	33,419	945,066	1,903,815	115,047
Italy	366	1,363,741	1,227,712	9,242	2,423	9,220	35,045	6,429	47,506
Netherlands	699	5,056,292	2,781,747	41,231	85,682	357,001	804,814	17,800	165,240
Spain	327	414,121	364,598	1,975	3,207	1,899	12,373	2,123	2,392
Sweden	407	2,885,758	1,914,954	[1]	4,082	46,155	508,996	2,685	19,674
Switzerland	423	15,071,518	5,058,262	2,369,362	600,864	412,386	1,401,400	1,165,501	1,239,876
United Kingdom	1,623	286,764,037	277,030,370	34,676	103,599	115,850	1,570,496	426,292	2,421,497
Africa, total	337	477,066	401,422	2,028	21,474	10,526	26,080	455	183
South Africa	196	334,116	292,752	604	6,103	10,443	12,066	89	0
Asia, total	3,995	32,606,283	24,076,872	1,426,937	118,776	151,003	2,764,622	1,774,735	163,200
China	529	1,504,931	1,405,365	33,188	4,023	4,828	33,962	7,817	48
Hong Kong	339	838,723	687,386	743	2,722	3,071	29,734	34,091	14,958
Indonesia	142	96,507	77,113	1,952	722	661	5,262	187	327
Japan	957	18,621,984	14,390,637	106,777	70,915	131,105	1,720,874	426,241	140,584
Middle East countries (except OPEC)	79	174,177	80,020	10,397	7	771	4,723	1,868	47
OPEC countries (excluding Indonesia)	115	466,775	404,709	1,638	683	3,005	23,166	61	0
Singapore	469	5,913,262	3,755,520	23,752	7,309	3,943	591,131	1,296,968	3,453
South Korea	260	2,997,245	1,505,901	1,206,851	7,521	1,534	257,752	4,062	3,273
Taiwan	255	442,845	390,715	9,872	1,960	610	26,962	616	18
Oceania, total	682	2,125,663	1,542,776	39,569	34,518	15,217	98,019	7,835	135,374
Australia	519	1,775,735	1,251,897	3,921	34,098	13,681	93,815	7,791	135,374
Puerto Rico and U.S. Possessions	74	630,513	500,185	6,142	9,835	0	76,238	1,600	1,155

Footnotes at the end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 2. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person, 2004—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, total	4,462,034	26,503,590	503,994,226	679,401,133	695,175,300	608,203,199	6,801,008	7,687,864
Canada	179,866	3,140,473	14,878,757	20,490,892	57,784,701	51,206,242	2,668,407	255,610
Latin America, total	80,779	3,512,609	8,833,976	5,044,472	30,477,873	27,651,133	82,779	126,486
Argentina	11,094	6,395	77,753	7,551	429,059	379,962	1	26
Brazil	567	43,558	60,113	225,620	4,655,215	4,549,031	15,133	12,923
Mexico	47,729	193,006	1,834,261	859,667	14,296,502	13,798,019	59,320	3,883
Panama	8	147,469	118,254	93,890	615,616	542,702	6,144	0
Venezuela	3,061	27,585	41,251	49,423	5,769,684	5,590,496	1	0
Other Western Hemisphere, total	548,660	1,246,717	3,466,691	3,014,982	5,880,894	3,139,248	723	64,449
Bermuda	548,660	1,051,230	2,992,563	2,520,378	3,026,361	901,782	0	0
Europe, total	3,508,105	16,315,666	468,612,121	636,866,911	411,214,903	349,389,471	3,250,253	3,075,597
Belgium	290,434	77,416	5,170,846	57,974,375	1,879,590	1,007,844	13,572	52,373
Finland	238	13,936	1,342,787	744,426	3,369,338	3,194,141	5,813	74,060
France	27,566	847,640	55,605,263	46,919,088	15,157,223	7,811,546	2,643,160	489,370
Germany	12,415	2,513,392	20,695,317	24,165,479	49,220,759	42,858,282	293,996	426,236
Hungary	289	2,056,851	17,450,581	19,969,335	1,485,544	119,359	6	32,377
Ireland	2,679,042	1,896,471	13,363,369	13,057,357	5,598,368	967,414	15,864	99,732
Italy	5,172	20,993	559,498	560,249	1,561,606	1,410,625	17,546	5,573
Netherlands	144,899	657,878	55,716,227	77,172,758	20,383,640	14,597,490	106,232	268,795
Spain	8,691	16,864	7,966	22,554	576,568	521,342	972	520
Sweden	843	388,368	7,274,395	8,167,170	3,714,378	2,411,659	14,007	450,405
Switzerland	269,208	2,554,660	75,969,546	140,501,449	31,609,695	15,435,355	74,431	818,891
United Kingdom	61,927	4,999,331	176,283,469	205,517,739	266,572,322	252,504,204	27,640	280,376
Africa, total	4,903	9,994	10,101	407,515	458,345	397,755	16,481	5
South Africa	4,846	7,213	9,468	16,923	214,714	191,738	95	2
Asia, total	52,452	2,077,685	5,210,931	9,365,130	184,807,444	172,557,830	779,873	4,144,211
China	1,481	14,218	4,378	24,661	3,135,770	3,032,852	7,902	12,539
Hong Kong	1,821	64,195	1,932,102	5,345,030	3,878,029	3,518,856	12,900	2,736
Indonesia	3,426	6,857	1,952	837	470,600	446,193	11,636	1
Japan	33,647	1,601,204	2,617,497	3,070,324	121,463,313	114,094,136	573,959	4,011,114
Middle East countries (except OPEC)	13	76,330	10,249	28,553	1,369,219	1,130,818	839	0
OPEC countries (excluding Indonesia)	0	33,513	2,996	2,834	489,621	457,617	45	0
Singapore	6,458	224,728	114,724	128,939	10,104,485	6,799,538	46,741	900
South Korea	39	10,314	429,650	296,261	29,639,893	29,086,619	58,210	115,873
Taiwan	977	11,114	1,698	128,468	11,071,073	10,974,737	42,306	743
Oceania, total	78,190	174,164	2,703,085	3,733,396	2,483,001	1,808,472	2,484	21,504
Australia	73,265	161,893	2,298,581	3,125,911	1,571,741	1,002,566	2,176	21,504
Puerto Rico and U.S. Possessions	9,078	26,280	278,564	477,834	2,068,138	2,053,049	9	1

Footnotes at the end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 2. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person, 2004—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, total	5,201,419	8,654,370	3,699,590	26,000,543	13,755,679	15,171,630	164,062,547	307,259,008
Canada	86,026	1,346,229	165,267	379,656	121,865	1,555,401	5,731,176	10,827,248
Latin America, total	23,467	346,896	39,773	683,798	907,851	615,688	2,107,358	3,407,015
Argentina	130	30,994	3,227	633	0	14,086	19,546	25,313
Brazil	3,926	31,661	7,826	1,395	1,341	31,979	201,515	238,734
Mexico	19,169	198,646	16,997	33,612	13,204	153,652	831,125	1,208,487
Panama	0	1,294	3,390	618	0	61,467	25,933	48,858
Venezuela	0	675	1,100	144	25	177,243	18,386	16,553
Other Western Hemisphere, total	6,317	172,040	155,670	140,567	1,764,713	437,167	3,381,401	4,520,451
Bermuda	0	8,799	155,366	134,761	1,452,944	372,709	1,589,990	2,563,588
Europe, total	3,127,551	5,546,148	478,999	24,388,830	10,937,137	11,020,918	147,949,817	276,023,714
Belgium	1,271	67,608	13,731	590,862	3,549	128,781	4,017,568	51,318,586
Finland	6,468	43,859	2,177	36,847	48	5,925	35,578	582,483
France	427,627	1,144,024	128,339	1,333,068	59,177	1,120,912	12,368,798	9,787,326
Germany	1,007,770	432,581	34,320	1,336,046	1,329,700	1,501,829	2,587,574	6,725,939
Hungary	1	9,736	40	1,279,326	0	44,699	726	14,330
Ireland	13,848	61,570	7,943	660,310	2,790,108	981,580	3,527,755	2,484,591
Italy	1,259	48,228	8,529	6,067	4,049	59,730	851,942	855,935
Netherlands	127,048	459,228	97,931	3,157,313	10,395	1,559,209	6,763,557	8,260,761
Spain	1,157	31,660	2,375	2	1,272	17,269	49,277	37,572
Sweden	13,660	159,175	20,199	316,249	4,943	324,081	1,744,917	2,341,051
Switzerland	1,276,684	871,696	39,864	6,381,108	5,699,202	1,012,464	39,168,733	52,030,460
United Kingdom	239,312	2,024,699	117,097	6,865,689	986,087	3,527,218	72,739,342	134,471,561
Africa, total	3,462	20,435	6,898	7,416	137	5,755	5,691	25,340
South Africa	12	13,004	6,363	36	0	3,465	1,084	1,802
Asia, total	1,953,389	1,105,646	2,842,659	156,846	18,227	1,248,763	4,068,318	9,628,340
China	0	9,996	6,042	3	0	66,437	24,967	27,460
Hong Kong	38	73,948	64,711	36,627	137	168,075	888,060	5,359,375
Indonesia	0	8,162	474	0	1	4,133	7,064	1,486
Japan	1,374,857	518,842	114,731	89,050	6,847	679,778	2,694,253	3,758,052
Middle East countries (except OPEC)	11,078	94,635	344	4,665	11,087	115,753	64,024	49,888
OPEC countries (excluding Indonesia)	44	5,990	950	0	0	24,975	292	209
Singapore	403,924	151,683	2,639,287	15,160	[2]	47,252	174,909	284,851
South Korea	160,587	176,065	7,482	2,777	113	32,167	172,779	110,305
Taiwan	1,475	14,421	1,527	0	24	35,841	7,524	14,781
Oceania, total	724	113,942	9,779	239,369	5,749	280,979	736,685	2,787,674
Australia	704	56,238	9,281	200,682	5,654	272,937	731,877	2,786,110
Puerto Rico and U.S. Possessions	482	3,034	543	4,062	0	6,960	82,093	39,227

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

[2] Amounts less than \$500.

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

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, 2004

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and residence of related foreign person [1]	Transactions between foreign-owned domestic corporations and related foreign persons								
	Number of returns	Number of related foreign persons	Amounts received from related foreign persons						Commissions
			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	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All industries									
All geographic areas	774	16,565	439,038,479	371,445,143	4,724,233	1,430,815	1,717,863	14,592,991	7,992,736
Australia	267	519	1,775,735	1,251,897	3,921	34,098	13,681	93,815	7,791
Belgium	169	341	1,970,732	879,720	268,818	3,456	11,111	54,343	10,826
Bermuda	57	128	2,072,275	52,502	90	3	0	126,874	231,219
Brazil	224	462	1,292,325	1,145,202	15,331	7,943	1,744	56,721	4,613
Canada	386	896	29,560,117	24,288,460	112,054	132,750	6,724	1,386,791	125,423
China	204	529	1,504,931	1,405,365	33,188	4,023	4,828	33,962	7,817
France	277	1,016	4,907,501	1,994,274	7,368	22,360	84,166	775,272	597,603
Germany	329	1,235	19,728,894	14,382,219	16,146	108,073	200,142	1,902,733	425,759
Hong Kong	197	339	838,723	687,386	743	2,722	3,071	29,734	34,091
Hungary	109	137	2,165,801	21,644	222	2,203	78,109	5,616	[2]
Ireland	129	235	4,301,232	682,721	2,505	43,146	33,419	945,066	1,903,815
Japan	326	957	18,621,984	14,390,637	106,777	70,915	131,105	1,720,874	426,241
Mexico	255	592	9,624,742	8,591,512	43,438	35,261	15,334	653,811	13,545
Netherlands	250	699	5,056,292	2,781,747	41,231	85,682	357,001	804,814	17,800
Singapore	232	469	5,913,262	3,755,520	23,752	7,309	3,943	591,131	1,296,968
South Korea	156	260	2,997,245	1,505,901	1,206,851	7,521	1,534	257,752	4,062
Sweden	130	407	2,885,758	1,914,954	[1]	4,082	46,155	508,996	2,685
Switzerland	175	423	15,071,518	5,058,262	2,369,362	600,864	412,386	1,401,400	1,165,501
Taiwan	148	255	442,845	390,715	9,872	1,960	610	26,962	616
United Kingdom	420	1,623	286,764,037	277,030,370	34,676	103,599	115,850	1,570,496	426,292
Agriculture, forestry, fishing, and hunting									
All geographic areas	**	**	**	**	**	**	**	**	**
Mining									
All geographic areas	15	408	5,044,606	4,046,447	83,431	92,681	658	489,083	252
Australia	7	29	75,084	5,009	289	14,091	0	9,941	0
Belgium	3	4	787	0	665	0	0	0	0
Brazil	7	18	476,323	474,180	584	0	0	1,334	0
Canada	9	29	1,753,819	1,647,288	6,475	24	0	27,155	0
France	5	18	41,245	15,250	2,796	9	0	5,758	0
Germany	3	6	2,273	840	41	3	0	1,263	0
Hungary	3	3	0	0	0	0	0	0	0
Ireland	4	6	27,791	14,927	1,978	1	0	835	0
Japan	3	4	48,605	31,737	251	0	0	1,034	0
Mexico	4	13	108,241	33,655	7,320	1,991	0	45,703	58
Netherlands	5	12	27,042	4,992	130	0	0	16,674	0
Singapore	5	17	16,901	7,841	113	3,845	0	2,466	0
United Kingdom	9	48	151,783	96,037	198	2,025	0	7,784	194
Utilities									
All geographic areas, total	8	44	569,638	349,205	0	250	0	9,003	0
Canada	4	9	511,601	348,702	0	250	0	0	0
United Kingdom	5	17	48,677	503	0	0	0	7,846	0

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, 2004—Continued
 [Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and residence of related foreign person [1]	Transactions between foreign-owned domestic corporations and related foreign persons								
	Number of returns	Number of related foreign persons	Amounts received from related foreign persons						Commissioner
			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	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Construction									
All geographic areas, total	15	300	349,970	190,783	13,744	85	6,157	109,995	72
Australia	3	8	12,975	5,760	0	0	0	4,363	
Brazil	3	3	4,114	3,487	0	0	625	2	
Canada	4	6	55,328	49,257	450	0	0	4,770	
France	4	14	3,490	3,392	0	0	0	4	
Germany	5	18	9,843	7,049	0	0	0	2,679	11
Japan	3	5	1,774	1,608	0	0	0	80	
Mexico	3	6	5,420	5,199	0	85	0	0	
Singapore	3	4	6,867	6,806	0	0	0	61	
Sweden	3	21	6,371	2,998	0	0	336	1,708	30
United Kingdom	8	29	30,513	15,287	0	0	0	2,940	2
Manufacturing									
All geographic areas, total	320	9,671	75,935,007	58,118,172	862,884	906,449	879,649	5,263,063	261,36
Australia	137	293	1,250,215	1,051,652	301	18,037	266	30,818	1,32
Belgium	101	223	1,130,346	767,898	267,234	2,174	8,578	41,840	10,19
Bermuda	22	42	111,782	0	0	3	0	91,149	
Brazil	142	315	638,522	566,526	14,162	7,886	442	20,175	2,00
Canada	198	485	17,919,011	16,414,854	88,307	44,323	3,003	449,688	35,66
China	123	336	264,620	252,939	1,764	3,681	307	3,021	7
France	153	651	2,157,993	1,537,625	4,567	11,786	29,939	273,301	116,52
Germany	180	799	9,298,053	8,211,919	14,428	70,904	174,669	362,653	16,54
Hong Kong	85	154	472,108	459,398	396	1,569	1,298	6,072	1,30
Hungary	63	84	2,150,045	9,565	171	1,470	78,041	4,025	
Ireland	62	126	990,583	647,461	0	42,649	32,904	200,323	1,07
Japan	153	383	2,927,936	1,896,441	26,278	14,949	79	526,105	13,93
Mexico	154	378	7,273,579	7,007,803	24,966	31,892	4,802	55,315	7,82
Netherlands	129	423	3,505,576	2,426,176	41,093	59,054	16,092	617,704	11,70
Singapore	115	251	2,131,436	2,052,157	17,369	732	539	44,839	5,32
South Korea	94	163	749,296	740,332	250	1,168	753	3,450	16
Sweden	89	283	793,783	260,067	0	925	43,256	239,165	2,28
Switzerland	99	249	5,339,753	3,105,056	2,855	472,736	407,487	509,757	8,12
Taiwan	73	148	247,992	239,652	2,636	1,287	0	1,319	
United Kingdom	196	879	8,789,690	5,250,053	13,316	54,424	36,782	881,658	13,90
Wholesale trade									
All geographic areas, total	202	2,744	48,376,166	37,109,300	1,368,780	307,111	339,538	5,588,603	430,02
Australia	61	78	287,610	182,481	889	1,145	0	14,849	1,20
Belgium	28	39	72,970	64,767	920	1,276	287	4,068	18
Bermuda	7	10	249,328	19,934	0	0	0	290	1,27
Brazil	41	72	123,159	94,668	585	0	0	24,895	2,39
Canada	79	139	6,016,713	5,324,289	1,277	5,106	2	641,064	3,65
China	60	139	1,189,625	1,120,920	31,424	0	0	25,711	7,57
France	51	117	701,546	291,718	6	10,555	35,631	330,671	1,62
Germany	82	192	7,757,887	6,032,598	1,678	37,156	0	1,127,300	2,01
Hong Kong	56	89	236,736	214,759	339	1,133	539	9,463	4,18
Hungary	17	19	12,698	12,019	[2]	4	0	662	
Ireland	16	19	874,946	11,835	0	496	0	97,002	95
Japan	104	421	14,539,846	12,265,894	80,249	47,628	123,433	966,502	318,04
Mexico	57	125	2,105,678	1,522,924	11,153	961	0	530,966	5,60
Netherlands	50	89	650,104	347,525	7	25,153	43,949	76,018	31
Singapore	67	107	2,325,904	1,682,023	6,270	998	2,690	500,206	4,19
South Korea	36	65	2,236,577	761,975	1,206,270	6,353	0	253,004	3,86
Sweden	12	38	1,848,799	1,536,408	[2]	3,156	0	181,056	6
Switzerland	27	51	2,462,240	1,766,939	401	128,128	0	544,396	1,75
Taiwan	50	77	177,252	148,701	7,236	673	0	17,004	55
United Kingdom	89	183	1,788,747	1,556,892	10,602	30,019	0	56,293	4,37

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, 2004—Continued
(Money amounts are in thousands of dollars)

Selected NAICS industrial sector of domestic corporation and residence of related foreign person [1]	Transactions between foreign-owned domestic corporations and related foreign persons								
	Number of returns	Number of related foreign persons	Amounts received from related foreign persons						Commissions
			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	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Retail trade									
All geographic areas, total	28	222	962,274	272,304	0	9,826	284	223,267	3,610
Australia	3	3	737	7	0	0	0	730	0
Belgium	3	3	18,752	0	0	0	0	0	0
Brazil	4	4	620	620	0	0	0	0	0
Canada	7	20	105,825	96,914	0	0	0	7,639	0
France	7	33	107,442	91,983	0	0	0	18	75
Germany	5	10	23,930	16,755	0	0	0	6,760	0
Hong Kong	5	12	906	906	0	0	0	0	0
Ireland	4	4	166,640	0	0	0	0	131,967	0
Japan	6	20	88,519	60,296	0	0	0	23,395	3,534
Mexico	4	5	3,701	440	0	0	0	0	0
Netherlands	7	10	140,002	260	0	0	0	0	0
Switzerland	6	14	3,620	90	0	0	0	0	0
United Kingdom	11	17	54,432	1,674	0	0	0	52,758	0
Transportation and warehousing									
All geographic areas, total	17	612	6,615,598	262,964	6,924	71,311	296,910	291,488	2,510,500
Australia	9	14	16,769	0	0	0	0	4,486	72
Belgium	5	11	24,865	0	0	0	0	1,817	0
Bermuda	3	7	101,815	18,053	1	0	0	23,300	0
Brazil	7	18	36,902	4,253	0	0	0	3,433	92
Canada	12	25	2,080,663	182,433	6,871	63,040	0	12,039	11
China	3	9	7,800	0	0	0	0	616	15
France	5	15	11,193	0	0	0	0	1,959	8
Germany	7	29	370,106	7,941	0	0	0	11,031	262
Hong Kong	8	14	34,872	5,665	0	0	0	9,577	7,476
Hungary	6	6	671	0	0	0	0	0	[2]
Ireland	4	7	11,501	0	0	0	0	547	7
Japan	7	16	282,566	912	0	8,271	0	134,188	18,087
Mexico	7	15	38,685	3,969	0	0	9,159	1,402	13
Netherlands	6	14	298,576	0	0	0	287,750	0	80
Singapore	7	27	1,343,173	0	0	0	0	41,279	1,283,663
South Korea	4	6	3,682	0	0	0	0	884	13
Sweden	4	6	3,274	0	0	0	0	102	0
Switzerland	4	6	2,173	0	0	0	0	174	3
Taiwan	5	6	3,927	0	0	0	0	1,815	37
United Kingdom	12	44	323,957	4,232	0	0	0	20,352	614
Information									
All geographic areas, total	24	656	2,236,277	314,937	18,358	11,919	150,147	731,502	62,169
Australia	10	26	23,294	4,776	284	825	9,721	7,144	366
Belgium	7	16	6,203	717	0	0	1,428	3,370	0
Bermuda	5	12	212,335	14,516	0	0	0	0	0
Brazil	6	9	2,486	313	0	57	678	116	0
Canada	15	38	95,187	62,494	7,403	3,017	3,719	5,190	628
China	3	4	428	85	0	343	0	0	0
France	11	31	30,891	531	0	0	16,204	945	654
Germany	12	55	172,323	5,146	0	0	23,380	4,606	2,147
Hong Kong	8	16	5,543	108	0	20	655	3,597	7
Hungary	6	9	168	[2]	0	0	69	99	0
Ireland	10	18	62,350	137	0	0	216	7,888	0
Japan	9	21	59,026	12,529	0	24	7,593	22,267	1,377
Mexico	5	11	12,433	9,551	0	331	1,373	511	0
Netherlands	15	35	38,534	10	0	739	6,152	26,574	0
Singapore	8	14	10,352	5,635	0	1,735	453	1,077	504
South Korea	6	10	2,783	636	0	0	782	296	0
Sweden	7	19	113,382	1	0	1	2,562	86,825	0
Switzerland	8	14	348,012	13,413	0	0	647	183,531	0
Taiwan	4	7	1,830	76	0	0	550	0	0
United Kingdom	17	90	798,703	64,656	10,559	4,470	59,074	351,354	53,236

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, 2004—Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and residence of related foreign person [1]	Transactions between foreign-owned domestic corporations and related foreign persons								
	Number of returns	Number of related foreign persons	Amounts received from related foreign persons						Commissions
			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	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Finance and insurance									
All geographic areas, total	72	772	291,535,515	270,143,708	0	24,336	384	911,955	4,634,056
Australia	22	34	96,282	0	0	0	0	20,658	3,736
Belgium	10	17	666,059	0	0	6	0	1,007	299
Bermuda	15	49	1,386,072	0	0	0	0	10,863	229,753
Brazil	4	4	64	0	0	0	0	0	0
Canada	30	63	678,549	0	0	11,650	0	178,739	65,571
China	4	5	2,932	0	0	0	0	1,300	151
France	18	34	1,393,952	0	0	9	0	39,890	475,044
Germany	14	38	1,604,677	0	0	10	0	5,753	401,952
Hong Kong	18	21	60,629	0	0	0	0	632	3,802
Hungary	4	5	302	0	0	0	0	13	0
Ireland	17	36	5,871,106	0	0	0	0	308,510	1,901,533
Japan	23	40	529,034	109,375	0	0	0	13,383	71,233
Mexico	9	11	61,832	0	0	0	0	12,890	44
Netherlands	14	36	265,931	0	0	0	0	34,151	373
Singapore	13	21	10,368	0	0	0	0	318	1,491
South Korea	3	3	861	0	0	0	0	0	0
Sweden	4	4	550	0	0	0	0	0	33
Switzerland	16	39	4,024,178	0	0	0	0	122,289	1,153,011
Taiwan	4	4	1,927	0	0	0	0	516	22
United Kingdom	38	161	274,327,699	270,034,333	0	12,661	384	112,345	319,841
Real estate and rental and leasing									
All geographic areas, total	7	113	568,172	134,587	1,270	0	0	63,836	600
Canada	3	10	54,193	33,993	1,270	0	0	0	13
Netherlands	3	6	9	9	0	0	0	0	0
Professional, scientific, and technical services									
All geographic areas, total	25	597	996,218	155,903	2,736	0	590	757,657	2,325
Australia	8	18	5,418	40	2,158	0	0	537	0
Belgium	6	11	3,788	2,590	0	0	0	618	86
Brazil	6	11	7,168	268	0	0	0	6,766	1
Canada	14	53	146,332	122,067	0	0	0	21,981	0
China	6	10	963	77	0	0	0	887	0
France	8	63	61,792	3,682	0	0	0	53,987	32
Germany	8	49	377,965	8,211	0	0	0	367,054	2,108
Hong Kong	8	13	393	0	0	0	0	393	0
Hungary	3	3	307	0	51	0	0	[1]	0
Ireland	4	7	198,568	42	527	0	0	197,994	0
Japan	10	26	56,962	11,235	0	0	0	30,646	0
Mexico	5	17	9,056	1,992	0	0	0	7,024	0
Netherlands	8	21	19,095	349	0	0	0	10,019	0
Singapore	7	11	478	20	0	0	0	454	0
South Korea	3	3	118	0	0	0	0	118	0
Sweden	4	6	1,822	15	0	0	0	45	0
Switzerland	4	8	660	24	0	0	0	634	0
Taiwan	5	5	1,626	0	0	0	0	664	0
United Kingdom	13	81	81,776	2,823	0	0	590	43,141	0
Management of companies and enterprises									
All geographic areas, total	12	168	2,668,060	77,799	0	3,149	0	54,774	84,956
Australia	3	5	1,282	128	0	0	0	0	1,087
Canada	4	7	134,512	6,148	0	3,130	0	33,099	19,875
France	3	8	52,184	40,510	0	0	0	1,335	3,640
Japan	3	8	77,362	0	0	18	0	3,274	5
United Kingdom	6	23	259,222	2,988	0	0	0	329	32,090

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Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, 2004—Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and residence of related foreign person [1]	Transactions between foreign-owned domestic corporations and related foreign persons								
	Number of returns	Number of related foreign persons	Amounts received from related foreign persons						Commissioner
			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	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Administrative and support and waste management and remediation services									
All geographic areas, total	12	83	2,800,328	86,991	2,366,106	0	419	39,705	2,15
Canada	3	4	354	0	0	0	0	354	
France	3	6	166	0	0	0	0	0	
Netherlands	5	9	3,517	0	0	0	0	0	
Switzerland	3	8	2,663,685	0	2,366,106	0	0	0	
United Kingdom	7	16	6,683	0	0	0	419	3,870	1,90
Health care and social assistance									
All geographic areas, total	3	30	119,855	119,855	0	0	0	0	
Arts, entertainment, and recreation									
All geographic areas, total	d	d	d	d	d	d	d	d	
Accommodation and food services									
All geographic areas, total	10	134	253,789	61,848	0	3,699	43,128	53,414	
France	3	14	6,068	0	0	0	2,392	3,564	
Germany	3	8	67,959	61,848	0	0	2,093	934	
United Kingdom	6	26	101,149	0	0	0	18,601	29,826	
Other services									
All geographic areas, total	d	d	d	d	d	d	d	d	

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, 2004—Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector 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 paid to related foreign persons			
	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents and royalties
				Beginning balance	Ending balance				
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All geographic areas	6,169,075	4,462,034	26,503,590	503,994,226	679,401,133	695,175,300	608,203,199	6,801,008	7,687,86
Australia	135,374	73,265	161,893	2,298,581	3,125,911	1,571,741	1,002,566	2,176	21,50
Belgium	374,608	290,434	77,416	5,170,846	57,974,375	1,879,590	1,007,844	13,572	52,37
Bermuda	61,696	548,660	1,051,230	2,992,563	2,520,378	3,026,361	901,782	0	
Brazil	16,646	567	43,558	60,113	225,620	4,655,215	4,549,031	15,133	12,92
Canada	187,576	179,866	3,140,473	14,878,757	20,490,892	57,784,701	51,206,242	2,668,407	255,61
China	48	1,481	14,218	4,378	24,661	3,135,770	3,032,852	7,902	12,53
France	551,253	27,566	847,640	55,605,263	46,919,088	15,157,223	7,811,546	2,643,160	489,37
Germany	168,015	12,415	2,513,392	20,695,317	24,165,479	49,220,759	42,858,282	293,996	426,23
Hong Kong	14,958	1,821	64,195	1,932,102	5,345,030	3,878,029	3,518,856	12,900	2,73
Hungary	867	289	2,056,851	17,450,581	19,969,335	1,485,544	119,359	6	32,37
Ireland	115,047	2,679,042	1,896,471	13,363,369	13,057,357	5,598,368	967,414	15,864	99,73
Japan	140,584	33,647	1,601,204	2,617,497	3,070,324	121,463,313	114,094,136	573,959	4,011,11
Mexico	31,105	47,729	193,006	1,834,261	859,667	14,296,502	13,798,019	59,320	3,88
Netherlands	165,240	144,899	657,878	55,716,227	77,172,758	20,383,640	14,597,490	106,232	268,79
Singapore	3,453	6,458	224,728	114,724	128,939	10,104,485	6,799,538	46,741	90
South Korea	3,273	39	10,314	429,650	296,261	29,639,893	29,086,619	58,210	115,87
Sweden	19,674	843	388,368	7,274,395	8,167,170	3,714,378	2,411,659	14,007	450,40
Switzerland	1,239,876	269,208	2,554,660	75,969,546	140,501,449	31,609,695	15,435,355	74,431	818,89
Taiwan	18	977	11,114	1,698	128,468	11,071,073	10,974,737	42,306	74
United Kingdom	2,421,497	61,927	4,999,331	176,283,469	205,517,739	266,572,322	252,504,204	27,640	280,37
Agriculture, forestry, fishing, and hunting									
All geographic areas	**	**	**	**	**	**	**	**	**
Mining									
All geographic areas, total	57,156	45,408	229,490	9,178,781	5,424,427	5,576,482	4,275,372	62,512	134,11
Australia	4,149	38,924	2,681	16,122	17,018	9,124	0	0	
Belgium	0	97	25	0	0	6,238	0	0	
Brazil	123	0	101	19,024	17,341	2,777,599	2,764,122	0	12,92
Canada	26,067	2,249	44,561	139,557	99,721	1,158,492	1,102,273	4,966	
France	23	644	16,765	1,030	212	120,277	29,049	21,010	63
Germany	0	0	126	38,000	0	30,850	20	0	72
Hungary	0	0	0	2,085,000	2,010,000	154,327	0	0	
Ireland	11	0	10,039	231	1,088	55,806	26,570	15,731	5,38
Japan	0	50	15,534	0	0	12,712	7,605	4,624	
Mexico	0	0	19,513	103,000	89,438	1,194	29	333	
Netherlands	0	0	5,246	0	[2]	2,398	3	0	
Singapore	0	10	2,627	293	581	13,656	8,548	613	2
United Kingdom	22,643	1,086	21,816	2,072,346	1,587,137	160,255	4,004	2,726	23
Utilities									
All geographic areas, total	49,263	0	161,917	13,534,372	16,244,585	2,602,305	298,504	0	
Canada	1,400	0	161,249	895,176	941,301	905,369	298,464	0	
United Kingdom	40,328	0	0	7,695,356	10,571,960	625,551	40	0	

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, 2004—Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector 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 paid to related foreign persons			
	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents and royalties
				Beginning balance	Ending balance				
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Construction									
All geographic areas, total	13,971	2,220	12,291	516,381	806,806	742,977	432,978	16,986	52
Australia	0	152	2,700	117	188	65,600	689	0	
Brazil	0	0	0	2,505	2,533	104	2	10	
Canada	329	94	428	0	84,239	31,855	22,837	709	
France	0	0	94	0	0	42,656	16,070	3,579	
Germany	0	0	0	88,411	178,392	80,522	68,995	692	
Japan	0	0	86	0	0	5,163	4,974	0	
Mexico	0	0	137	0	0	1,098	640	0	
Singapore	0	0	[2]	0	0	2,862	220	0	
Sweden	1,029	0	0	0	0	158,718	142,404	196	
United Kingdom	7,110	1,256	3,891	226,216	413,732	39,011	7,202	242	
Manufacturing									
All geographic areas, total	1,417,727	6,188	8,219,507	101,371,222	151,008,634	192,769,719	165,939,175	2,035,574	4,021,62
Australia	22,314	140	125,363	724,639	658,168	889,130	637,116	2,070	15,50
Belgium	24,221	1,238	6,973	5,120,379	3,576,112	1,091,906	752,611	9,387	52,06
Bermuda	20,267	0	362	1,261,421	1,307,727	190,353	45,001	0	
Brazil	13,932	531	12,866	27,157	153,423	1,481,026	1,408,519	14,418	
Canada	91,635	101	791,430	2,501,256	2,059,646	35,648,248	33,008,327	1,047,380	201,74
China	29	[2]	2,800	1,079	5,823	888,094	876,548	903	23
France	45,224	483	138,545	5,151,592	11,106,139	7,294,553	5,802,527	33,465	230,12
Germany	14,367	256	432,317	3,437,054	8,160,554	21,479,054	19,979,505	274,621	390,07
Hong Kong	99	6	1,961	168,510	180,700	1,580,980	1,564,539	318	34
Hungary	867	0	2,055,906	9,468,994	10,692,954	948,314	77,982	0	32,37
Ireland	16,647	365	49,160	3,706,773	4,443,549	1,463,183	834,698	133	63,06
Japan	225	435	449,484	352,645	506,358	32,139,946	28,053,966	333,009	1,965,00
Mexico	19,799	516	120,663	1,446,671	178,940	10,457,639	10,120,757	58,775	2
Netherlands	19,240	220	314,294	8,452,832	10,874,906	14,540,330	12,703,080	56,218	146,85
Singapore	737	88	9,650	85,664	83,063	3,496,598	3,405,718	21,106	87
South Korea	0	12	3,167	1,849	1,256	3,475,203	3,458,234	2,605	
Sweden	11,633	46	236,409	4,773,577	6,175,550	2,895,592	1,868,842	13,786	360,53
Switzerland	599,043	197	234,500	14,224,154	32,021,513	15,437,592	11,252,524	52,419	255,95
Taiwan	18	1	3,078	637	3,327	350,934	324,891	5,022	74
United Kingdom	417,635	673	2,121,247	28,331,041	42,561,102	14,312,128	9,221,963	21,081	164,99
Wholesale trade									
All geographic areas, total	366,072	9,002	2,857,734	22,182,854	25,134,341	201,763,544	188,571,589	4,567,866	2,875,41
Australia	86,367	0	672	925,910	1,030,501	487,562	326,734	0	
Belgium	351	0	1,116	15,159	1,756	16,144	13,810	8	
Bermuda	36,198	0	191,635	133,214	700	876,259	853,620	0	
Brazil	496	0	116	1,539	1,474	378,297	374,009	703	
Canada	13,163	8,462	19,693	489,757	1,779,048	18,739,289	16,391,816	1,602,238	8,22
China	0	0	3,996	458	14,174	2,185,135	2,151,997	7,000	12,30
France	21,624	251	9,465	2,015,455	1,280,320	3,714,864	491,427	2,584,277	235,52
Germany	36,406	0	520,736	809,080	797,895	23,385,292	22,489,324	5,810	7,53
Hong Kong	3,837	0	2,480	6,172	8,054	1,979,214	1,938,022	10,107	
Hungary	0	0	12	1,517,392	2,557,722	122,069	41,377	6	
Ireland	1,087	0	763,575	588,439	377,127	858,503	90,878	0	
Japan	39,405	63	698,623	415,201	1,174,449	86,181,703	83,509,662	198,568	2,011,34
Mexico	6,329	0	27,740	220,299	207,430	3,747,731	3,663,944	211	13
Netherlands	19,886	111	137,141	3,949,977	5,325,623	2,182,655	1,885,910	3,860	118,39
Singapore	2,547	0	126,977	13,625	8,010	3,858,163	3,348,346	25,021	
South Korea	3,273	0	1,836	427,801	293,263	26,132,161	25,623,703	55,606	115,51
Sweden	2,377	0	125,733	523,644	226,287	411,548	359,814	26	9,05
Switzerland	12,658	0	7,960	3,213,273	3,278,908	3,945,665	3,323,032	21,050	333,01
Taiwan	0	0	3,081	225	124,503	9,042,697	9,003,459	37,284	
United Kingdom	52,810	0	77,758	2,043,032	1,920,808	3,083,781	2,576,993	3,492	13,15

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, 2004—Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector 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 paid to related foreign persons			
	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents and royalties
				Beginning balance	Ending balance				
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Retail trade									
All geographic areas, total	17,025	174,415	261,541	11,230,247	10,249,130	4,735,385	3,308,054	489	14,451
Australia	0	0	0	0	0	0	0	0	0
Belgium	12,528	0	6,224	0	0	8,063	0	0	0
Brazil	0	0	0	0	0	27	0	0	0
Canada	0	0	1,271	35,193	37,038	122,360	23,110	0	0
France	0	0	15,366	7,920	4,418	1,316,694	1,284,532	[1]	0
Germany	0	0	415	114	123	36,002	32,667	401	0
Hong Kong	0	0	0	561	320	29,406	11,025	0	0
Ireland	0	34,673	0	340,039	352,846	65,867	0	0	0
Japan	0	0	1,295	227,595	1,877	881,540	844,207	88	1,975
Mexico	3,261	0	0	7,162	7,043	10,371	0	0	0
Netherlands	0	139,742	0	2,523,524	2,295,375	310,045	3,221	0	129
Switzerland	977	0	2,553	5,528,593	4,646,270	1,178,896	783,473	0	12,347
United Kingdom	0	0	0	2,090,351	2,415,540	41,379	5,223	0	0
Transportation and warehousing									
All geographic areas, total	3,225	654	3,171,624	7,210,634	7,373,332	5,096,395	109,768	16,056	115,702
Australia	0	654	11,556	32	66	20,531	0	0	5,850
Belgium	0	0	23,049	0	321	24,740	0	0	0
Bermuda	10	0	60,451	116,560	45,418	12,775	0	0	0
Brazil	0	0	29,123	184	255	11,858	5	2	0
Canada	0	0	1,816,268	1,024,010	988,219	354,630	106,156	13,113	45,403
China	0	0	7,169	0	0	53,623	0	0	0
France	0	0	9,227	0	0	23,404	0	0	0
Germany	839	0	350,033	124,368	37,424	466,794	1,665	0	0
Hong Kong	0	0	12,154	0	0	178,165	4	2,475	0
Hungary	0	0	671	506,361	819,130	27,589	0	0	0
Ireland	0	0	10,947	0	0	14,644	0	0	0
Japan	0	0	121,109	239,671	146,641	50,403	0	0	0
Mexico	99	0	24,042	7,104	7,274	38,184	157	1	0
Netherlands	573	0	10,172	778,365	790,789	36,815	0	0	0
Singapore	0	0	18,230	0	0	2,644,844	0	0	0
South Korea	0	0	2,785	0	0	22,030	0	0	0
Sweden	0	0	3,172	0	0	7,161	0	0	0
Switzerland	0	0	1,997	0	0	14,305	0	0	0
Taiwan	0	0	2,076	0	0	30,371	0	0	0
United Kingdom	1,162	0	297,597	1,921,063	1,660,230	257,427	1,781	0	0
Information									
All geographic areas, total	235,853	5,412	705,980	46,269,270	45,357,015	5,820,299	1,898,383	110	228,426
Australia	0	0	179	1,038	[1]	34,307	31,367	105	145
Belgium	0	0	688	302	0	8,448	7,078	0	305
Bermuda	4,043	0	193,776	896,299	902,637	197,941	3,162	0	0
Brazil	0	0	1,324	0	0	524	202	0	0
Canada	3,327	0	9,409	573,772	636,071	213,878	199,791	1	221
China	0	0	0	0	0	1	1	0	0
France	0	0	12,558	11,175	11,096	7,893	1,680	0	1,035
Germany	47,619	0	89,424	1,212,190	431,579	123,716	1,948	0	24,886
Hong Kong	0	0	1,155	4,354	4,370	5,593	3,438	0	1,772
Hungary	0	0	0	2,320,088	2,371,034	89,016	0	0	0
Ireland	0	0	54,108	8,566	239	9,447	0	0	0
Japan	3	0	15,233	0	0	1,600,394	1,409,918	0	32,102
Mexico	22	0	644	0	0	15,817	9,357	0	3,719
Netherlands	3,698	0	1,361	10,812,791	10,751,961	809,864	2,798	0	2,228
Singapore	0	0	948	10	10	29,021	22,712	0	0
South Korea	0	0	1,070	0	0	4,617	1,585	0	363
Sweden	2,502	0	21,490	99,717	117	96,830	4,087	0	80,748
Switzerland	0	0	150,422	9,121,688	10,072,003	841,256	0	0	44,700
Taiwan	0	0	1,204	3	3	314	293	0	0
United Kingdom	111,426	0	143,927	3,419,021	3,105,620	545,650	133,604	0	35,680

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, 2004—Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector 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 paid to related foreign persons			
	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents and royalties
				Beginning balance	Ending balance				
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Finance and insurance									
All geographic areas, total	3,523,136	4,218,735	8,079,204	242,050,934	350,223,322	267,494,055	240,635,418	46,155	143,458
Australia	19,823	33,394	18,671	607,953	1,408,123	39,864	0	0	0
Belgium	337,014	289,098	38,634	35,005	54,366,085	475,310	0	0	0
Bermuda	1,179	548,660	595,618	585,069	262,863	1,705,725	0	0	0
Brazil	0	36	28	617	617	624	0	0	0
Canada	43,073	168,958	210,558	8,664,744	13,338,139	441,612	0	0	17
China	0	1,481	0	0	11	1,085	0	0	0
France	466,532	26,188	386,288	43,340,678	30,405,379	880,561	0	0	1,258
Germany	68,541	12,159	1,116,263	8,368,369	8,503,017	2,039,857	0	0	0
Hong Kong	9,344	1,816	45,035	128,533	447,477	56,305	0	0	0
Hungary	0	289	0	776,945	677,437	48,114	0	0	0
Ireland	8,424	2,644,004	1,008,636	402,011	401,724	2,743,088	0	0	0
Japan	79,166	33,098	222,779	955,982	810,064	327,381	130,409	0	0
Mexico	1,560	47,213	125	20	1,889	12,886	0	0	0
Netherlands	90,497	4,816	136,094	20,724,063	28,153,945	1,713,620	0	46,155	0
Singapore	156	6,359	2,044	0	844	20,642	0	0	0
South Korea	0	26	835	0	0	1,313	0	0	0
Sweden	0	467	50	0	0	254	0	0	0
Switzerland	625,439	269,011	1,854,428	42,818,594	86,611,986	9,653,752	0	0	92,085
Taiwan	0	976	412	0	0	221	0	0	0
United Kingdom	1,489,926	58,912	2,299,297	112,990,098	124,135,631	246,002,872	240,505,009	0	50,099
Real estate and rental and leasing									
All geographic areas, total	95,200	0	272,679	12,621,280	10,157,101	711,683	329,506	17,521	73
Canada	6,320	0	12,597	32,947	53,046	3,200	940	0	0
Netherlands	0	0	0	3,177,009	1,120,284	59,841	0	0	0
Professional, scientific, and technical services									
All geographic areas, total	71,452	0	5,556	5,930,677	5,729,137	4,478,364	2,080,413	37,739	200
Australia	2,654	0	30	0	145	21,092	3,267	0	0
Belgium	493	0	0	0	0	9,770	6,453	0	0
Brazil	133	0	0	0	0	1,966	486	0	0
Canada	447	0	1,837	12,622	79,718	61,632	42,808	0	0
China	0	0	0	2,842	4,654	64	0	0	0
France	3,643	0	447	241,816	241,502	569,851	52,860	0	0
Germany	34	0	557	922,232	872,670	1,121,820	111,333	0	20
Hong Kong	0	0	[2]	1,008	4,392	1,687	164	0	0
Hungary	0	0	256	0	0	0	0	0	0
Ireland	0	0	6	0	0	384	256	0	0
Japan	14,965	0	116	169,296	144,335	169,485	122,335	37,669	180
Mexico	8	0	32	0	0	3,524	691	0	0
Netherlands	8,715	0	13	3,259,946	2,638,690	208,761	1,565	0	0
Singapore	5	0	0	3,646	399	1,173	492	0	0
South Korea	0	0	1	0	0	0	0	0	0
Sweden	1,762	0	0	0	0	297	297	0	0
Switzerland	0	0	2	0	0	2,409	1,549	0	0
Taiwan	0	0	962	833	636	1,629,165	1,629,162	0	0
United Kingdom	34,719	0	503	1,096,434	1,418,507	421,599	19,632	55	0
Management of companies and enterprises									
All geographic areas, total	258,697	0	2,188,685	13,515,548	32,361,406	1,526,982	178,429	0	798
Australia	67	0	0	22,771	11,702	1,138	0	0	0
Canada	1,785	0	70,476	320,909	352,601	72,384	2,651	0	8
France	6,672	0	27	855,277	1,743,158	132,615	66,148	0	0
Japan	0	0	74,065	257,106	286,600	66,706	853	0	165
United Kingdom	218,711	0	5,103	7,254,383	8,595,176	496,287	0	0	0

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, 2004—Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector 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 paid to related foreign persons			
	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents and royalties
				Beginning balance	Ending balance				
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Administrative and support and waste management and remediation services									
All geographic areas, total	2,838	[2]	302,119	9,687,103	10,962,064	902,119	13,146	0	131,23
Canada	0	0	0	859	18,794	3,231	0	0	
France	0	0	166	3,960,318	1,936,863	132,586	0	0	19,69
Netherlands	1	0	3,516	424,575	424,575	62,465	0	0	
Switzerland	0	0	297,579	972,473	3,717,586	325,545	0	0	80,25
United Kingdom	28	0	467	3,425,122	3,818,693	206,453	13,146	0	
Health care and social assistance									
All geographic areas, total	0	0	0	1,770,405	1,674,491	270,901	116,324	0	3,00
Arts, entertainment, and recreation									
All geographic areas	d	d	d	d	d	d	d	d	
Accommodation and food services									
All geographic areas, total	57,460	0	34,239	6,226,950	6,096,968	573,968	0	0	18,84
France	0	0	112	0	0	9,648	0	0	1,09
Germany	133	0	2,950	453,489	607,087	65,446	0	0	
United Kingdom	24,998	0	27,725	3,719,009	3,313,601	363,213	0	0	16,21
Other services									
All geographic areas, total	d	d	d	d	d	d	d	d	

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, 2004—Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector 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	
	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
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All industries								
All geographic areas	5,201,419	8,654,370	3,699,590	26,000,543	13,755,679	15,171,630	164,062,547	307,259,008
Australia	704	56,238	9,281	200,682	5,654	272,937	731,877	2,786,110
Belgium	1,271	67,608	13,731	590,862	3,549	128,781	4,017,568	51,318,586
Bermuda	0	8,799	155,366	134,761	1,452,944	372,709	1,589,990	2,563,588
Brazil	3,926	31,661	7,826	1,395	1,341	31,979	201,515	238,734
Canada	86,026	1,346,229	165,267	379,656	121,865	1,555,401	5,731,176	10,827,248
China	0	9,996	6,042	3	0	66,437	24,967	27,460
France	427,627	1,144,024	128,339	1,333,068	59,177	1,120,912	12,368,798	9,787,326
Germany	1,007,770	432,581	34,320	1,336,046	1,329,700	1,501,829	2,587,574	6,725,939
Hong Kong	38	73,948	64,711	36,627	137	168,075	888,060	5,359,375
Hungary	1	9,736	40	1,279,326	0	44,699	726	14,330
Ireland	13,848	61,570	7,943	660,310	2,790,108	981,580	3,527,755	2,484,591
Japan	1,374,857	518,842	114,731	89,050	6,847	679,778	2,694,253	3,758,052
Mexico	19,169	198,646	16,997	33,612	13,204	153,652	831,125	1,208,487
Netherlands	127,048	459,228	97,931	3,157,313	10,395	1,559,209	6,763,557	8,260,761
Singapore	403,924	151,683	2,639,287	15,160	[2]	47,252	174,909	284,851
South Korea	160,587	176,065	7,482	2,777	113	32,167	172,779	110,305
Sweden	13,660	159,175	20,199	316,249	4,943	324,081	1,744,917	2,341,051
Switzerland	1,276,684	871,696	39,864	6,381,108	5,699,202	1,012,464	39,168,733	52,030,460
Taiwan	1,475	14,421	1,527	0	24	35,841	7,524	14,781
United Kingdom	239,312	2,024,699	117,097	6,865,689	986,087	3,527,218	72,739,342	134,471,561
Agriculture, forestry, fishing, and hunting								
All geographic areas	**	**	**	**	**	**	**	**
Mining								
All geographic areas, total	0	377,649	5,683	405,820	3,387	311,944	1,413,598	1,434,306
Australia	0	8,925	0	0	0	199	8,793	13,579
Belgium	0	2,201	8	0	0	4,028	0	0
Brazil	0	168	2	0	0	384	2,693	26,713
Canada	0	26,338	0	14,135	286	10,493	113,885	225,373
France	0	34,438	0	8,379	0	26,762	440,467	573,451
Germany	0	72	0	29,773	0	256	0	0
Hungary	0	0	0	154,327	0	0	0	0
Ireland	0	1,173	0	0	0	6,943	29	22
Japan	0	0	15	0	0	467	0	0
Mexico	0	0	0	0	0	832	2,386	0
Netherlands	0	0	0	1,898	0	497	7,956	7,648
Singapore	0	2,763	551	0	0	1,155	185	142
United Kingdom	0	37,127	102	79,797	0	36,266	554,389	331,543
Utilities								
All geographic areas, total	1	56,196	0	938,723	20,506	1,288,375	1,581,728	4,484,999
Canada	0	19,119	0	63,172	0	524,614	4,565	17
United Kingdom	1	35,985	0	587,655	0	1,870	162	2,680,281

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, 2004—Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector 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	
	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
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Construction								
All geographic areas, total	30,933	140,723	336	49,807	558	70,129	375,605	884,503
Australia	0	1	0	16,875	0	48,035	441	0
Brazil	0	39	53	0	0	0	0	0
Canada	0	7,730	0	579	0	0	0	0
France	8,102	14,906	0	0	0	0	0	0
Germany	0	3,694	0	3,397	23	3,721	0	0
Japan	0	162	0	0	0	27	0	68
Mexico	0	142	0	0	0	316	0	0
Singapore	0	2,642	0	0	0	0	2,099	1,577
Sweden	0	15,583	1	0	535	0	58,887	100,050
United Kingdom	0	6,765	0	17,970	0	6,832	1,197	428,919
Manufacturing								
All geographic areas, total	3,010,670	4,237,464	272,362	8,510,503	585,235	4,157,114	37,387,292	52,366,057
Australia	387	9,094	2,206	24,082	2,018	196,648	636,460	1,170,182
Belgium	1,139	58,065	10,641	185,331	681	21,984	82,951	135,251
Bermuda	0	5,323	4,342	69,019	14,407	52,262	1,081,945	1,863,551
Brazil	3,831	27,124	4,946	209	1,331	20,647	127,981	121,066
Canada	80,279	803,999	109,912	35,238	6,976	354,397	1,904,214	3,049,406
China	0	4,219	1,894	0	0	4,291	3,797	9,371
France	158,070	488,730	10,763	406,505	1,413	162,956	309,532	695,475
Germany	71,221	264,321	18,149	316,874	972	163,321	912,737	851,669
Hong Kong	35	6,404	7,640	0	0	1,705	54,154	24,385
Hungary	0	9,595	8	786,507	0	41,844	608	528
Ireland	13,848	26,043	0	322,900	121,389	81,107	1,355,313	871,466
Japan	1,213,931	175,927	9,159	7,076	616	381,253	11,563	18,146
Mexico	16,645	165,948	8,966	7,766	0	78,756	448,162	740,327
Netherlands	105,921	269,640	44,568	679,198	247	534,609	166,233	895,067
Singapore	659	40,238	2,331	8,631	0	17,041	46,500	54,457
South Korea	0	4,938	1,766	0	113	7,548	298	1,204
Sweden	3,652	112,424	731	224,990	3,739	306,895	91,534	399,641
Switzerland	1,170,736	294,445	5,480	2,154,650	9,387	241,994	13,497,614	15,434,612
Taiwan	633	8,073	882	0	0	10,690	6,907	11,894
United Kingdom	142,835	1,183,497	14,627	2,451,069	358,138	753,929	14,728,850	22,663,339
Wholesale trade								
All geographic areas, total	863,449	1,287,680	114,442	1,051,942	41,348	2,389,817	5,423,746	8,081,500
Australia	0	18,081	15	141,276	147	1,309	28,113	145,138
Belgium	0	413	0	261	0	1,650	193,285	146,486
Bermuda	0	0	0	77	22,200	362	0	0
Brazil	0	808	2,147	16	10	605	17,903	18,778
Canada	675	224,802	12,305	13,478	495	485,260	162,706	262,284
China	0	1,509	6	3	0	12,320	20,951	17,426
France	212,923	80,001	183	67,509	0	43,021	547,990	660,278
Germany	58,765	35,422	2,106	76,360	84	709,891	419,457	815,739
Hong Kong	0	132	30,527	71	0	354	9,553	41,899
Hungary	0	141	1	80,144	0	400	42	13,669
Ireland	0	14,127	0	21,041	0	732,456	19	9,220
Japan	22,392	274,649	56,204	19,893	5,545	83,446	766,804	1,112,733
Mexico	0	30,310	2,173	10,041	680	40,234	90,286	92,820
Netherlands	23	49,017	0	118,095	419	6,940	335,971	191,650
Singapore	403,092	76,260	1,121	99	0	4,224	85,289	155,618
South Korea	158,953	167,089	3,380	2,777	0	5,142	167,301	103,996
Sweden	0	12,016	387	25,540	123	4,593	32,720	16,092
Switzerland	136	33,539	285	183,292	1,700	49,614	9,891	822
Taiwan	842	265	193	0	0	653	425	2,694
United Kingdom	1,530	225,922	470	94,317	7	167,893	1,049,335	2,682,866

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, 2004—Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector 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	
	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
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Retail trade								
All geographic areas, total	10	170,461	52,240	702,154	361,538	125,989	1,472,304	1,743,197
Australia	0	0	0	0	0	0	908	201
Belgium	0	1,840	0	0	0	6,224	547,460	225,939
Brazil	0	0	27	0	0	0	811	1,747
Canada	0	91,521	0	5,685	0	2,044	170,176	472,193
France	0	7,147	0	699	0	24,316	1,900	4,783
Germany	10	2,008	287	0	0	629	2,968	5,316
Hong Kong	0	0	18,381	0	0	0	0	0
Ireland	0	0	0	13,188	52,679	0	0	0
Japan	0	31,608	55	898	0	2,709	19,046	14,819
Mexico	0	0	0	10,371	0	0	289,084	374,544
Netherlands	0	8,287	0	224,864	0	73,544	436,130	630,992
Switzerland	0	478	14,272	362,564	0	5,762	19	0
United Kingdom	0	6,231	0	29,926	0	0	2,971	2,953
Transportation and warehousing								
All geographic areas, total	5,720	344,159	2,688,381	360,475	39,851	1,416,282	1,495,531	2,042,841
Australia	0	2,682	3,095	0	0	8,904	636	88
Belgium	0	2,365	0	0	0	22,375	0	0
Bermuda	0	0	12,698	77	0	0	94,485	47,045
Brazil	0	2,799	62	0	0	8,990	0	0
Canada	0	56,382	1	46,113	0	87,462	337,869	473,823
China	0	0	3,907	0	0	49,715	0	0
France	0	4,574	42	0	0	18,788	0	0
Germany	0	17,975	3,947	21,694	670	420,844	529,752	898,114
Hong Kong	0	65,069	698	0	0	109,918	0	0
Hungary	0	0	[2]	25,135	0	2,454	0	0
Ireland	0	375	7	0	0	14,262	0	0
Japan	0	4,044	18,155	3,223	0	24,981	4,409	5,300
Mexico	0	1,599	3,266	204	0	32,957	0	301
Netherlands	5,720	6,818	47	12,718	0	11,513	14,912	40,560
Singapore	0	2,054	2,630,541	0	0	12,249	0	0
South Korea	0	3,991	0	0	0	18,039	0	0
Sweden	0	278	12	0	0	6,871	0	0
Switzerland	0	920	36	0	0	13,349	0	0
Taiwan	0	6,082	35	0	0	24,255	0	0
United Kingdom	0	61,649	7,508	103,713	39,181	43,596	508,901	537,232
Information								
All geographic areas, total	255,155	121,694	96,738	2,784,610	2,894	432,288	4,503,815	7,682,849
Australia	317	751	754	0	0	867	1,790	2,900
Belgium	82	2	189	0	0	791	10	10
Bermuda	0	0	0	12,751	926	181,102	398,702	327,367
Brazil	95	46	0	0	0	182	0	0
Canada	3,256	6,672	828	96	0	3,014	364,287	466,456
China	0	0	0	0	0	0	45	0
France	2,676	1,056	872	0	0	574	19,688	19,116
Germany	11,903	2,629	848	53,701	0	27,801	123,775	3,343,444
Hong Kong	3	81	130	0	0	169	8,151	5,151
Hungary	1	0	0	89,015	0	0	76	76
Ireland	0	39	2,387	0	0	7,021	23,413	12
Japan	138,534	1,194	17,656	0	0	990	2,242	179
Mexico	2,524	17	4	0	0	195	0	0
Netherlands	2,620	6,112	51,764	741,180	0	3,163	6,159	6,678
Singapore	172	4,031	62	0	0	2,044	248	248
South Korea	1,634	42	876	0	0	118	0	0
Sweden	10,008	569	395	14	0	1,009	10	10
Switzerland	10	14,808	2	619,549	0	162,188	11,488	5
Taiwan	0	0	20	0	0	0	193	193
United Kingdom	76,397	82,974	13,956	161,491	1,968	39,580	2,967,412	2,854,806

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, 2004—Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector 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	
	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
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Finance and insurance								
All geographic areas, total	36,930	697,681	368,749	8,466,672	12,595,009	4,503,983	91,959,744	201,336,043
Australia	0	257	1,667	18,266	3,489	16,184	19,792	1,413,841
Belgium	0	198	1,714	405,006	2,868	65,523	3,185,875	50,802,185
Bermuda	0	3,476	138,325	52,837	1,394,208	116,879	14,857	325,625
Brazil	0	0	81	0	0	544	6	6
Canada	1,784	40,832	38,174	190,974	113,274	56,557	1,564,455	4,547,432
China	0	875	210	0	0	0	145	663
France	1,000	49,701	109,281	598,159	34,992	86,171	8,658,588	5,083,325
Germany	0	297	1,572	602,838	1,327,189	107,961	530,872	620,779
Hong Kong	0	1,130	731	749	137	53,559	101,160	5,179,532
Hungary	0	0	30	48,084	0	0	0	0
Ireland	0	19,748	5,549	19,404	2,558,659	139,728	364,339	295,739
Japan	0	5,328	10,530	54,102	687	126,325	1,166,465	1,028,724
Mexico	0	0	5	0	12,524	356	125	131
Netherlands	0	45,021	512	872,788	5,617	743,528	5,622,270	5,971,173
Singapore	0	0	3,761	6,423	[2]	10,458	26,306	64,589
South Korea	0	0	0	0	0	1,313	5,180	5,072
Sweden	0	0	82	0	172	0	0	0
Switzerland	34,146	461,426	14,173	2,833,438	5,688,115	530,370	25,016,405	31,706,774
Taiwan	0	0	113	0	24	84	0	0
United Kingdom	0	66,711	36,962	2,357,460	580,621	2,406,011	42,515,540	88,503,651
Real estate and rental and leasing								
All geographic areas, total	0	9,556	242	353,010	374	1,401	2,125,942	1,952,921
Canada	0	63	0	2,050	0	147	341,000	587,879
Netherlands	0	1,524	0	57,288	0	1,029	0	0
Professional, scientific, and technical services								
All geographic areas, total	910,730	860,296	58,560	477,262	5,909	47,254	3,902,277	4,414,402
Australia	0	16,399	1,311	0	0	116	31,733	35,578
Belgium	0	2,139	1,179	0	0	0	7,988	8,716
Brazil	0	677	177	0	0	626	2,412	3,398
Canada	0	14,989	1,245	0	0	2,591	12,460	39,063
China	0	63	0	0	0	1	29	0
France	44,858	454,120	4,974	11,974	926	139	84,731	102,637
Germany	865,872	103,278	7,333	21,187	763	12,035	61,493	145,334
Hong Kong	0	2	1,271	38	0	213	186	1,147
Hungary	0	0	0	0	0	0	0	0
Ireland	0	64	0	0	0	63	55	0
Japan	0	6,802	2,484	13	0	1	481,853	1,121,684
Mexico	0	630	2,198	5	0	0	422	335
Netherlands	0	52,068	739	149,826	4,113	450	122,507	200,671
Singapore	0	598	0	0	0	83	55	102
South Korea	0	0	0	0	0	0	0	33
Sweden	0	0	0	0	0	[2]	19,609	24,503
Switzerland	0	413	444	0	0	3	113	116
Taiwan	0	0	0	0	0	3	0	0
United Kingdom	0	104,794	18,264	255,434	108	23,312	3,019,124	2,682,792
Management of companies and enterprises								
All geographic areas, total	33	74,602	41,858	945,637	833	284,792	9,801,113	17,139,765
Australia	0	47	234	182	0	675	3,211	4,604
Canada	33	50,018	2,802	1,049	833	14,989	747,505	685,229
France	0	0	2,224	64,243	0	0	728,901	843,561
Japan	0	2,366	441	3,845	0	59,036	329	2,296
United Kingdom	0	6,770	25,209	424,177	0	40,132	6,942,525	10,105,660

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2004

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, 2004—Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector 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	
	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
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Administrative and support and All geographic areas, total	63,184	35,300	0	530,928	69,435	58,892	175,884	385,940
Canada	0	3,231	0	0	0	0	39	51
France	0	0	0	111,549	1,340	0	0	0
Netherlands	0	0	0	31,109	0	31,355	51,341	527
Switzerland	60,859	16,731	0	166,078	0	1,618	0	0
United Kingdom	2,325	13,507	0	169,422	6,063	1,990	7,997	135,424
Health care and social assistance All geographic areas, total	0	0	0	133,476	18,102	0	1,524,155	1,685,155
Arts, entertainment, and recreation All geographic areas	d	d	d	d	d	d	d	d
Accommodation and food services All geographic areas, total	24,605	240,908	0	213,425	0	76,186	918,952	1,620,134
France	0	3,462	0	1,972	0	3,120	0	0
Germany	0	0	0	10,696	0	54,750	6,519	45,543
United Kingdom	16,225	191,923	0	133,259	0	5,589	440,585	861,862
Other services All geographic areas, total	d	d	d	d	d	d	d	d

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

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

[2] Amounts less than \$500.

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