

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2006

by Mark R. Lowe

The total value of nonloan transactions between large foreign-owned domestic corporations (see Explanation of Selected Terms) and related foreign parties reached \$1.86 trillion, a 64-percent increase over the 2004 study's record \$1.134 trillion. While comparisons between study years are not perfect because of the changing sample size (see study history and sample selection discussions, below), the total value of nonloan transactions still represents an increase as well as a study high even when averaged across reporting 1120 parent corporations. Sales and purchases of stock in trade represent the bulk of the total value of nonloan transactions (77.1 percent and 82.7 percent, respectively), which is consistent with prior years.

The total amounts received (excluding loan balances) rose 75.9 percent between 2004 and 2006, from \$439 billion to \$772 billion, respectively. A similar rise occurred in the total amounts paid. The average amounts received and paid are at their highest since this study began in 1988. Interest received more than tripled between 2004 and 2006, from \$6.17 billion to \$22.9 billion, respectively. Even when averaging across 1120 parent corporations to account for the increase in the sample size, the amount of interest received is higher than any previous study (See Figure A for a comparison between Study Years 1992 through 2006).

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 \$60 billion in 2006 compared to \$224 billion in 2004. This is the first time since 1998 that the year-over-year change in net outflow has decreased. When averaged across parent corporations, net outflows are at an all-time low since the study began in 1988. 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 21.8-percent increase in the number of large foreign parent corporations included in

this study since 2004, rising from 774 to 943. The number of related persons increased from 16,565 to 19,191 between 2004 and 2006 (see the sample selection discussion for an explanation of the increasing sample size). For 2006, the 943 large foreign-owned domestic corporations filing Forms 5472 comprised only 1.39 percent of all 25-percent-or-more foreign-owned domestic corporations but accounted for 80.4 percent of the total assets and 79.2 percent of the total receipts. These large corporations accounted for 10.98 percent of the total assets and 11.4 percent of the total receipts reported by all domestic corporations for 2006 (see Figure B for more data).

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 (39.6 percent); wholesale trade (25.1 percent); and finance and insurance (10.9 percent). This same group accounts for 78.8 percent of the related foreign persons and 95.6 percent of all nonloan transactions. See Figure C for the number of returns by industry.

While the finance and insurance sector had the third highest number of related foreign persons (only 5.8 percent of all persons compared to manufacturing (56.8 percent) and wholesale trade (16.2 percent)), more of the total value of nonloan transactions came from the finance sector than all other sectors combined (\$1.068 trillion of the total \$1.86 trillion). (See Table 1 for statistics by industry of the foreign-owned domestic corporation.) The manufacturing sector had the second largest value of total nonloan transactions, and wholesale trade had the third largest value (\$392.5 billion and \$318.2 billion, respectively). All three sectors experienced an increase in these transactions over 2004 (finance by 91.2 percent, manufacturing by 46 percent, and wholesale trade by 27 percent).

It is important to note that the number of related foreign persons is not necessarily the same as the number of transactions. A related foreign person may have had multiple transactions with a foreign-owned domestic corporation during an accounting

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Figure A

Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472: Selected Items for Selected Tax Years 1992 through 2006

[Money amounts are in millions of dollars]

Item	1992	1993	1994	1996	1998	2000	2002	2004	2006
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
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	943
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	8,027.4
Total receipts	808.0	871.4	944.6	1,175.4	1,292.9	1,920.8	1,851.1	2,301.7	3,118.8
Income subject to U.S. tax	14.5	15.7	18.5	36.2	36.4	72.7	46.4	74.9	137.5
Total U.S. income tax after credits	4.1	4.9	5.8	10.2	10.8	20.2	12.1	20.4	39.6
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	19,191
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	772.4
Sales of stock in trade	49.0	53.1	69.4	65.8	259.4	159.2	110.3	371.4	595.5
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	2.8
Consideration for technical, managerial or like services	3.0	3.1	3.6	4.4	10.6	10.9	12.2	14.6	26.7
Interest	1.1	1.1	1.1	1.8	2.7	4.6	4.2	6.2	22.9
Premiums for insurance or reinsurance	2.8	1.4	0.7	0.9	1.0	1.2	1.4	4.5	4.0
Other amounts	4.7	15.7	33.6	53.3	17.0	79.7	20.9	26.5	105.7
Amounts borrowed, ending balance	67.9	88.6	87.9	134.2	206.5	418.2	498.8	679.4	963.2
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	1,088.1
Purchases of stock in trade	120.8	153.4	177.9	178.0	348.7	347.0	278.2	608.2	899.9
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	14.4
Consideration for technical, managerial or like services	2.1	2.5	3.4	4.4	6.5	8.5	7.3	8.7	36.0
Interest	5.4	5.7	6.2	8.8	14.5	26.1	24.6	26.0	53.4
Premiums for insurance or reinsurance	3.1	1.7	1.8	1.8	1.8	2.0	14.0	13.8	22.5
Other amounts	3.4	15.5	23.2	9.6	15.0	81.1	15.0	15.2	28.6
Amounts loaned, ending balance	19.2	24.0	28.4	30.4	55.8	97.0	189.1	307.3	261.0

[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.

Figure B

Foreign-Owned and Other Domestic Corporations, Tax Year 2006

[Money amounts are in billions of dollars]

Item	All 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 corporations	25 percent or more foreign-owned domestic corporations [1]
	(1)	(2)	(3)	(4)	(5)
Number of returns	5,840,799	68,048	943	0	1
Total assets	73,081	9,980	8,027	11	80
Total receipts	27,402	3,938	3,119	11	79
Income subject to U.S. tax	1,291	180	138	11	76
Total U.S. income tax after credits	353	53	40	11	75

[1] Includes data for a few foreign life insurance corporations filing Form 1120-L and some foreign corporations with U.S. income filing Form 1120-F.

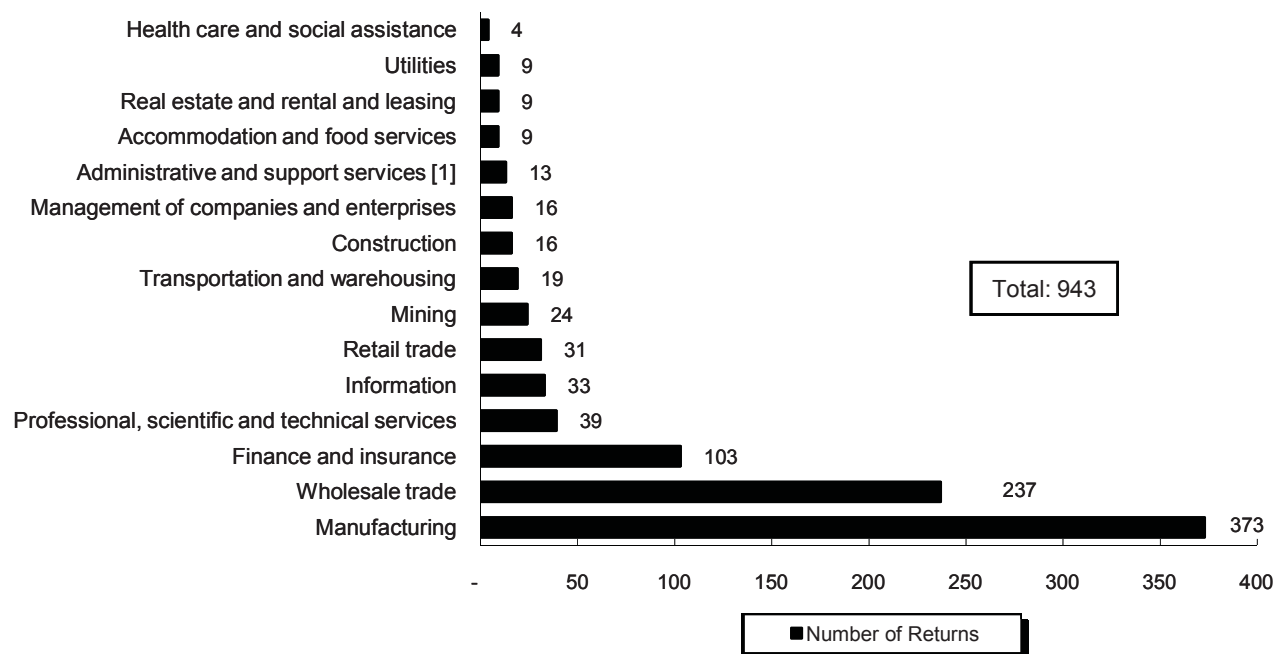
See footnote 4 at the end of this article.

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Figure C

Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472: Number of Returns, by NAICS Industrial Sector of Domestic Corporation, Tax Year 2006



[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;" "Educational Services;" "Agriculture, Forestry, Fishing and Hunting;" and, "Other Services (except Public Administration)."

period included in this study. The number of transactions was not available for this study.

Transactions with Whom?

Over 80 percent of the total value of nonloan transactions comes from related persons in just five countries. In descending order of total nonloan transactions value, the five countries are: United Kingdom, Japan, Switzerland, Canada, and Germany. This group of five was the same in 2002 and 2004, though the order changed slightly. As the country with the most transactions, the U.K. alone accounted for 53.6 percent of the total amount of transactions (an increase from 2004, when it accounted for 48.8 percent).

Figure D shows a chart of countries and their percentage contributions 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 U.K., over 93 percent of the value of total transactions comes from the finance and insurance industry.

Domestic corporations reporting transactions with related persons from three of the five countries mentioned above paid out more in transactions than they received (meaning that there was a net outflow of money during 2006 from the domestic corporations to the related persons from these particular countries) (see Explanation of Selected Terms). Additionally, nearly 75 percent of the 52 selected countries in this study had net outflows (many of these countries are shown in Table 2).

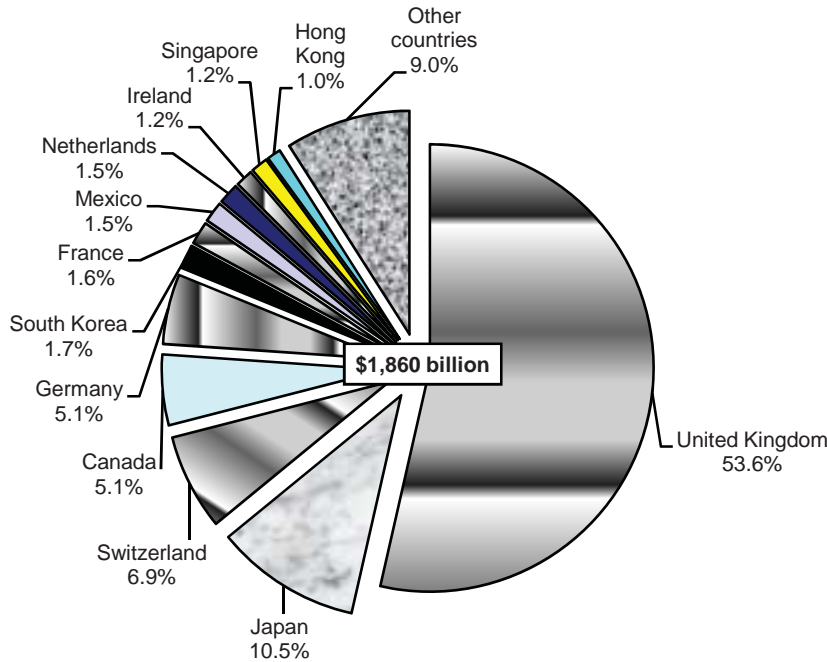
The largest net outflow of transactions went to related persons resident and doing business in Japan from domestic corporations. Japanese parties were paid \$132.2 billion more than U.S. corporations

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Figure D

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons: Total Value of Non-loan Transactions by Country of Selected Related Foreign Persons, Tax Year 2006



transacting with them received. Japanese parties also received the largest value of transactions in 2004. The largest net inflow of transactions came from the United Kingdom, where U.S. corporations received \$171.5 billion more than was paid to the foreign persons transacting with them. In 2004, the largest inflow was from Switzerland. The industry with the largest net outflow of transactions was wholesale trade, with \$204 billion more in transactions paid out by U.S. corporations in this sector than received from related parties. The largest net inflows (\$304 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 related foreign persons. A reporting corporation is defined as either a domestic corpora-

tions 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 95 percent of the reporting corporations included in this study are companies incorporated in the United States. These corporations must report transactions made with each related foreign party during the tax year.¹ Related foreign 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

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

¹ IR Code section 6038A.

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

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Forms 5472, ranging in 2006 from 1 to 1,586. Data in this study are not published by individual reporting corporations but instead are published by the corporation on whose Form 1120 the Form 5472 was filed, by the country of the related foreign person, or both (see Tables 1, 2, and 3, respectively).

Statistics of Income conducted this study annually beginning in 1988, then biennially since 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 2006, 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 related foreign 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 IRS to publish and distribute Form 5472 which was attached to tax returns starting in 1984.⁶

Beginning in Tax Year 2006, all returns with total assets greater than \$10 million were required by IRS to file their tax returns electronically, including attached Forms 5472. Over 90 percent of the returns in this study filed their returns electronically. Because of this, the 2006 5472 study was produced with minimal manual data transcription, using computer programs to process these returns instead.

Sample Selection, Data Sources, and Limitations

The corporation Statistics of Income study is based on a sample of over 111,000 corporate income tax returns chosen from 6.44 million returns which companies filed for Tax Year 2006, i.e., accounting periods ending July 2006 through June 2007. 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

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, 2002, and 2004 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 2004 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; and Tax Year 2004, Fall 2008, Volume 28, Number 2.

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 Cong.Rec. S13057-03, S13147.

⁷ For more information on the corporate sample and statistics on corporation income tax returns for 2006, see *Statistics of Income-2006, 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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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.

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 943 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 943 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 2006: 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 related foreign person, excluding the net borrowed or loaned amount.

Total receipts—Total receipts are the total income of the domestic corporation as reported in the

¹⁰ Statistics on domestic corporations controlled by foreign persons for 2006 are reported in Hobbs, James R., “Foreign-Controlled Domestic Corporations, 2006,” *Statistics of Income Bulletin*, Summer 2009, Volume 29, Number 1.

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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.

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Table 1. 2006, 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

[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	943	8,027,417,655	3,118,764,010	137,538,557	39,588,560
Agriculture, forestry, fishing, and hunting	d	d	d	d	d
Mining	24	92,153,244	54,171,684	8,396,420	1,550,838
Utilities	9	63,879,552	29,461,167	611,709	137,456
Construction	16	18,481,800	32,946,976	1,116,753	381,444
Manufacturing	373	2,061,045,050	1,556,583,809	70,934,202	19,356,551
Wholesale trade	237	362,872,605	612,443,600	18,949,305	6,193,298
Retail trade	31	75,191,823	142,760,051	2,613,035	891,244
Transportation and warehousing	19	42,785,266	34,587,996	631,836	206,959
Information	33	295,445,698	71,844,675	3,755,538	1,277,340
Finance and insurance	103	3,757,755,346	378,128,938	13,022,664	4,216,228
Real estate and rental and leasing	9	23,620,418	10,965,324	891,650	319,962
Professional, scientific, and technical services	39	74,308,805	36,559,534	1,351,151	424,414
Management of companies and enterprises	16	1,064,141,239	101,162,261	13,272,668	4,065,420
Administrative and support and waste management and remediation services	13	21,822,605	21,328,172	184,396	50,439
Educational Services	d	d	d	d	d
Health care and social assistance	4	16,321,840	11,395,914	851,964	295,103
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	9	49,418,320	16,208,173	929,306	212,928
Other services	5	535,621	749,198	0	106

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	19,191	772,424,344	595,484,568	2,801,366	1,999,692
Agriculture, forestry, fishing, and hunting	d	d	d	d	d
Mining	546	5,533,619	4,124,767	177,342	17,098
Utilities	51	2,551,448	2,217,261	84,545	0
Construction	124	154,147	0	13,903	0
Manufacturing	10,910	116,452,702	83,511,625	1,108,724	1,165,253
Wholesale trade	3,107	55,993,303	41,783,101	1,379,487	529,878
Retail trade	224	1,446,733	519,629	217	33,526
Transportation and warehousing	830	7,099,088	398,904	7,803	78,171
Information	836	3,596,573	536,928	10,914	109,099
Finance and insurance	1,115	569,810,776	461,756,994	372	13,499
Real estate and rental and leasing	161	873,028	154,708	10	0
Professional, scientific, and technical services	772	3,448,678	225,811	18,050	41,807
Management of companies and enterprises	230	4,909,750	108,895	0	57
Administrative and support and waste management and remediation services	83	172,624	104,954	0	0
Educational Services	d	d	d	d	d
Health care and social assistance	12	12,870	10,870	0	0
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	107	286,631	0	0	4,351
Other services	27	48,087	11,562	0	0

Footnotes at end of table.

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Table 1. 2006, 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—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	4,195,646	26,726,910	8,642,628	22,887,412	3,992,650
Agriculture, forestry, fishing, and hunting	d	d	d	d	d
Mining	0	748,037	216	174,041	59,733
Utilities	6,076	6,354	0	82,445	0
Construction	0	72,368	0	27,741	5,151
Manufacturing	3,196,548	10,861,100	269,157	3,010,450	9,598
Wholesale trade	202,450	6,556,708	698,022	786,960	257
Retail trade	0	498,001	3,288	63,484	45,452
Transportation and warehousing	[1]	482,560	2,509,290	21,341	90
Information	459,062	1,336,879	44,603	627,921	436
Finance and insurance	6,174	1,891,766	5,000,555	17,518,029	3,867,434
Real estate and rental and leasing	0	96,031	76	127,274	0
Professional, scientific, and technical services	48,989	2,939,477	2,469	94,117	4,498
Management of companies and enterprises	231,606	1,076,953	114,726	291,506	0
Administrative and support and waste management and remediation services	0	51,460	225	7,670	0
Educational Services	d	d	d	d	d
Health care and social assistance	0	2,000	0	0	0
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	44,741	76,136	0	50,664	0
Other services	0	29,563	0	0	0

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	105,693,472	740,086,776	963,155,639	1,088,121,004	899,885,362
Agriculture, forestry, fishing, and hunting	d	d	d	d	d
Mining	232,385	8,794,308	9,588,913	6,976,421	4,790,293
Utilities	154,767	17,651,377	12,683,138	4,563,253	2,614,040
Construction	34,983	1,678,370	2,701,154	404,107	1,793
Manufacturing	13,320,248	158,054,330	176,771,180	276,051,413	200,176,781
Wholesale trade	4,056,439	28,609,394	32,342,431	262,236,865	242,498,471
Retail trade	283,135	10,691,806	14,073,278	6,373,700	4,051,975
Transportation and warehousing	3,600,928	6,080,901	8,971,548	6,542,536	280,949
Information	470,730	53,647,051	57,193,537	11,040,630	4,631,675
Finance and insurance	79,755,953	389,084,328	585,235,592	499,041,690	438,764,716
Real estate and rental and leasing	494,929	10,893,569	10,076,692	1,054,461	441,486
Professional, scientific, and technical services	73,460	9,200,260	7,848,515	6,795,246	1,313,121
Management of companies and enterprises	3,086,006	32,748,923	32,137,248	4,935,870	172,808
Administrative and support and waste management and remediation services	8,316	3,333,384	7,116,215	869,378	0
Educational Services	d	d	d	d	d
Health care and social assistance	0	1,693,126	1,833,130	187,810	87,520
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	110,740	6,058,420	2,967,323	815,593	0
Other services	6,962	0	0	59,733	59,733

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2006

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Table 1. 2006, 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—Continued

[Money amounts are in thousands of dollars]

Industrial sector	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	14,361,296	17,398,856	7,430,676	35,973,739	8,472,837
Agriculture, forestry, fishing, and hunting	d	d	d	d	d
Mining	56,125	423,368	4,381	476,303	3,628
Utilities	667,127	766	0	92,465	0
Construction	4,468	7,261	9,479	98,966	0
Manufacturing	7,712,871	12,349,567	3,395,838	23,362,423	4,108,745
Wholesale trade	5,827,190	3,785,290	671,446	4,312,013	200,915
Retail trade	53,576	107,372	29,932	166,944	68,463
Transportation and warehousing	24,832	144,873	0	718,096	3,098,659
Information	661	319,368	1,118,786	443,065	118,404
Finance and insurance	64	84,439	180,481	1,301,490	804,219
Real estate and rental and leasing	14,024	0	0	14,121	8,678
Professional, scientific, and technical services	359	5,392	1,422,019	3,174,879	2,050
Management of companies and enterprises	0	152	466,407	1,524,745	59,075
Administrative and support and waste management and remediation services	0	169,654	103,069	30,445	0
Educational Services	d	d	d	d	d
Health care and social assistance	0	0	500	0	0
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	0	1,353	28,338	185,663	0
Other services	0	0	0	0	0

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons—continued				
	Amounts paid to related foreign persons—continued				
	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
Beginning balance				Ending balance	
	(26)	(27)	(28)	(29)	(30)
All industries	53,444,546	22,539,905	28,613,788	292,757,275	261,030,348
Agriculture, forestry, fishing, and hunting	d	d	d	d	d
Mining	727,981	7,127	487,215	4,584,712	7,278,978
Utilities	899,965	3,394	285,496	4,600,485	1,851,486
Construction	181,391	2,634	98,116	562,055	604,613
Manufacturing	13,663,701	928,447	10,353,038	50,152,630	51,500,452
Wholesale trade	2,224,698	56,919	2,659,923	13,252,393	14,791,382
Retail trade	909,648	261,150	724,641	1,459,596	1,555,283
Transportation and warehousing	451,807	41,730	1,781,590	1,325,290	1,036,955
Information	3,476,786	16,100	915,785	6,961,211	6,833,132
Finance and insurance	26,312,138	21,124,158	10,469,985	203,604,808	166,468,784
Real estate and rental and leasing	566,305	177	9,669	1,128,939	1,679,921
Professional, scientific, and technical services	789,719	6,918	80,789	2,318,950	2,098,030
Management of companies and enterprises	2,017,061	22,268	673,354	1,935,405	4,198,460
Administrative and support and waste management and remediation services	460,948	59,303	45,959	112,420	340,128
Educational Services	d	d	d	d	d
Health care and social assistance	90,210	9,580	0	0	25,117
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	578,397	0	21,842	753,657	763,609
Other services	0	0	0	0	0

d—In order to avoid disclosure of information for specific corporations, some data have been deleted and shown with "d." 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, 2006

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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, 2006

[Money amounts are in thousands of dollars]

Residence of related foreign person [2]	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	19,191	772,424,344	595,484,568	2,801,366	1,999,692	4,195,646	26,726,910	8,642,628	22,887,412
Canada	1,159	35,539,343	29,703,255	255,384	294,910	58,040	1,362,638	144,086	442,656
Latin America, total	2,444	23,096,082	15,620,385	234,705	81,030	42,287	2,338,331	53,482	433,491
Argentina	217	391,521	315,595	516	2,610	2,456	7,023	5,226	49,857
Barbados	45	5,248,517	1,783,144	0	0	0	31,912	0	8,071
Brazil	500	1,212,538	1,050,663	30,128	5,245	1,400	55,675	4,877	34,385
Cayman Islands	71	2,650,933	413,005	43,063	34,473	30,400	1,560,545	201	252,694
Mexico	709	10,641,663	9,568,200	110,777	32,606	3,434	501,839	40,426	56,718
Panama	94	1,610,678	1,373,749	43,993	109	795	103,325	1,133	6,320
Venezuela	119	232,101	171,121	407	0	467	27,651	72	777
Other Western Hemisphere, total	326	8,214,535	1,389,288	128,337	1,265	61,078	1,704,366	1,353,275	318,102
Bermuda	200	6,531,180	398,362	124,277	0	60,000	1,361,522	1,353,251	216,751
Europe, total	9,023	652,157,398	509,862,417	635,255	1,109,502	3,915,718	15,756,372	4,570,456	20,965,036
Belgium	344	2,777,292	980,375	85,062	3,708	1,286,804	172,246	21,190	72,820
Denmark	143	2,222,866	334,195	56	349	294	311,021	998,181	58,399
France	1,130	9,881,117	2,165,890	23,414	44,387	82,659	2,232,403	391,916	2,513,008
Germany	1,316	25,995,629	19,216,266	131,392	160,680	109,588	2,215,786	296,110	128,018
Hungary	144	57,822	30,092	2,441	2,102	3,095	4,128	0	13,979
Ireland	256	9,322,453	1,313,611	137,340	108,421	254,484	2,019,845	124,464	289,952
Italy	408	1,985,602	1,836,938	2,149	6,511	8,855	46,604	5,987	46,030
Luxembourg	138	2,766,954	522	10	0	386,711	1,219,955	46,623	449,820
Netherlands	737	9,247,063	3,337,274	137,712	35,141	579,447	1,540,699	21,008	2,006,233
Sweden	415	2,360,207	1,026,300	30,335	7,384	47,454	656,935	95,581	28,575
Switzerland	473	80,176,773	5,045,782	321	438,457	941,946	1,215,687	1,922,008	3,928,570
United Kingdom	1,786	503,233,723	473,023,707	56,907	259,135	167,439	3,952,988	618,745	11,371,862
Africa, total	464	616,221	498,876	7,435	8,689	7,492	48,226	277	1,195
South Africa	251	461,109	404,785	7,434	8,549	7,228	14,942	35	13
Asia, total	4,842	47,202,784	33,761,125	1,531,110	470,131	58,225	5,111,153	2,507,864	562,538
China	846	1,064,908	916,281	54,692	9,561	6,313	35,880	3,635	812
Hong Kong	419	1,849,402	1,073,578	69	6,489	3,694	145,276	323,201	194,387
Indonesia	144	205,700	164,240	13,775	0	836	10,243	749	223
Japan	1,128	30,364,284	23,444,589	99,488	187,884	30,866	3,439,545	645,826	335,302
Middle East countries (except OPEC)	113	342,029	102,117	371	159,981	221	13,612	[1]	2,549
OPEC countries (excluding Indonesia)	132	1,229,695	773,109	23	69,169	4,272	340,150	14,547	6,691
Singapore	536	6,966,910	4,517,377	42,618	16,829	3,105	714,024	1,494,014	8,182
South Korea	245	3,180,307	1,242,561	1,311,679	5,678	814	194,780	21,971	7,475
Taiwan	247	503,344	406,814	59	2,453	229	68,450	1,260	0
Oceania, total	818	2,787,831	2,244,244	6,034	24,882	52,806	126,334	13,188	105,616
Australia	634	2,360,705	1,843,337	5,964	24,309	51,600	118,827	13,174	105,564
Puerto Rico and U.S. Possessions	76	2,750,973	2,403,465	2,518	6,313	0	278,732	0	5,955

Footnotes at the end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2006

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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, 2006—Continued

[Money amounts are in thousands of dollars]

Residence of related foreign person [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued							
	Amounts received from related foreign persons—continued				Amounts paid to related foreign persons			
	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)	
All geographic areas, total	3,992,650	105,693,472	740,086,776	963,155,639	1,088,121,004	899,885,362	14,361,296	17,398,856
Canada	225,704	3,052,669	44,864,814	41,084,476	59,300,840	48,729,678	1,375,468	184,693
Latin America, total	173,238	4,119,133	2,772,833	4,065,180	40,815,705	34,062,007	156,913	385,191
Argentina	4,415	3,823	733	121	106,026	66,989	0	6
Barbados	43,531	3,381,860	637,629	671,551	4,796,646	4,477,771	0	0
Brazil	165	29,999	26,414	248,847	2,980,952	2,779,607	8,570	0
Cayman Islands	6,610	309,942	388,247	1,061,055	3,990,159	3,353,106	5	380,211
Mexico	96,574	231,090	1,357,792	1,924,652	17,200,956	13,162,125	141,716	4,975
Panama	2	81,252	10,370	58,557	267,644	16,047	6,536	0
Venezuela	1,765	29,840	42,444	46,274	9,210,995	9,186,111	0	0
Other Western Hemisphere, total	74,144	3,184,679	3,690,042	4,298,941	13,397,878	4,078,100	13,112	38,115
Bermuda	74,122	2,942,895	3,334,380	3,403,005	10,514,805	1,754,871	35	0
Europe, total	3,371,337	91,971,306	663,978,461	887,636,359	699,901,705	573,321,896	10,565,148	4,412,628
Belgium	37,925	117,161	917,548	4,370,589	4,301,437	2,230,786	57,056	327,764
Denmark	565	519,806	1,614,104	1,812,556	2,028,629	1,498,026	311	15,477
France	19,923	2,407,517	31,522,293	52,848,326	20,552,048	5,614,298	5,696,832	1,270,198
Germany	298,918	3,438,871	34,964,894	37,840,825	68,183,044	47,142,161	3,724,183	472,708
Hungary	360	1,626	18,901,512	23,520,832	5,393,333	189,883	1	45,600
Ireland	289,634	4,784,702	11,799,118	12,506,327	13,880,249	7,230,702	35,642	123,953
Italy	5,365	27,163	455,541	542,505	3,256,410	2,506,660	474,645	9,821
Luxembourg	0	663,314	38,022,635	36,256,820	4,968,280	326,252	0	2,219
Netherlands	4,771	1,584,777	78,370,940	133,282,931	18,262,227	6,228,513	18,362	608,041
Sweden	81	467,563	7,385,204	5,836,734	6,126,347	4,212,768	23,690	96,454
Switzerland	2,184,798	64,499,204	225,772,609	238,020,746	48,605,229	20,233,689	57,617	1,068,636
United Kingdom	423,348	13,359,594	194,822,836	319,677,721	493,196,002	466,974,967	442,996	338,612
Africa, total	9,579	34,453	14,009	126,440	509,067	430,380	45	53
South Africa	9,579	8,545	9,640	102,142	334,596	319,288	45	0
Asia, total	93,631	3,107,007	13,100,582	14,519,182	268,437,319	235,166,416	2,246,700	12,302,962
China	1,090	36,645	15,199	27,799	6,525,256	6,264,750	3,715	10,733
Hong Kong	4,757	97,951	3,376,485	2,431,178	16,639,070	6,977,372	1,353	6,580,977
Indonesia	10,162	5,472	828	8,748	465,702	445,665	47	0
Japan	25,518	2,155,265	7,866,599	9,841,239	164,908,721	149,464,230	1,570,847	5,293,950
Middle East countries (except OPEC)	24	63,154	125,091	296,298	2,497,015	1,960,268	5,679	0
OPEC countries (excluding Indonesia)	84	21,649	5	90,646	9,692,799	9,159,744	507,734	0
Singapore	46,274	124,488	472,413	141,812	16,009,584	12,502,417	34,072	22
South Korea	58	395,292	239,694	226,590	29,004,372	28,238,719	36,010	415,680
Taiwan	1,500	22,580	125,345	183,995	16,243,060	16,135,300	54,670	0
Oceania, total	44,607	170,120	4,737,014	7,990,638	2,916,693	1,898,232	3,890	75,213
Australia	40,672	157,257	4,189,579	7,677,057	1,887,262	985,251	3,883	75,213
Puerto Rico and U.S. Possessions	409	53,581	3,270,852	3,001,175	2,480,476	2,197,870	21	0

Footnotes at the end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2006

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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, 2006—Continued

[Money amounts are in thousands of dollars]

Residence of related foreign person [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued								
	Amounts paid to related foreign persons—continued							Amounts borrowed	
	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	7,430,676	35,973,739	8,472,837	53,444,546	22,539,905	28,613,788	292,757,275	261,030,348	
Canada	55,369	4,266,710	122,877	1,751,471	220,799	2,593,776	28,804,643	8,141,664	
Latin America, total	39,045	1,097,749	3,816,204	351,062	149,646	757,888	4,135,267	4,849,818	
Argentina	245	14,359	16,209	97	0	8,120	6,008	16,920	
Barbados	0	2,778	9,482	184,810	95,154	26,652	720,718	995,052	
Brazil	584	125,532	14,397	27,117	0	25,147	154,965	389,585	
Cayman Islands	0	38,214	23	13,521	43,635	161,444	1,436,856	885,759	
Mexico	36,829	877,547	2,574,282	109,898	10,736	282,848	1,411,471	2,195,332	
Panama	0	210	1,333	12,459	0	231,059	94,565	77,504	
Venezuela	0	19,265	3,104	44	0	2,470	20,006	22,888	
Other Western Hemisphere, total	3,170	344,615	18,860	340,182	7,139,430	1,422,293	5,366,100	5,782,561	
Bermuda	2,263	97,216	3,042	318,794	6,932,658	1,405,926	3,541,923	4,045,559	
Europe, total	6,619,591	19,051,761	592,176	49,247,646	14,977,276	21,113,582	238,705,368	230,794,292	
Belgium	1,256,835	73,057	4,996	186,932	2,669	161,344	1,272,199	2,756,546	
Denmark	334	162,480	0	68,363	221	283,417	742,366	1,448,623	
France	391,457	1,857,845	70,718	5,040,291	45,032	565,378	18,913,176	21,799,315	
Germany	1,241,240	10,532,934	13,506	1,957,308	1,710,743	1,388,261	3,410,563	4,245,314	
Hungary	0	1,317	62	1,504,606	0	3,651,864	591,885	407,818	
Ireland	937,766	116,487	55,911	909,694	3,612,595	857,498	3,724,432	4,021,684	
Italy	4,345	143,362	789	5,492	4,973	106,324	746,866	768,126	
Luxembourg	472,786	699,145	0	3,249,170	20,911	197,798	1,822,107	5,790,253	
Netherlands	389,367	918,536	85,415	7,006,957	21,244	2,985,792	11,202,372	30,437,807	
Sweden	44,916	300,460	45,907	414,266	256,444	731,443	1,781,406	1,143,571	
Switzerland	1,364,158	500,173	37,861	11,446,236	8,366,916	5,529,942	42,894,537	42,683,622	
United Kingdom	315,690	3,459,122	262,308	16,002,379	879,552	4,520,375	150,526,527	113,872,121	
Africa, total	489	20,350	7,447	26,704	2,839	20,760	10,022	8,815	
South Africa	5	6,665	666	838	2,839	4,250	4,688	2,316	
Asia, total	644,531	10,884,421	3,901,043	1,078,740	33,271	2,179,236	10,836,120	9,096,705	
China	138	118,957	13,162	31	0	113,769	54,999	89,465	
Hong Kong	642	2,250,941	440,648	282,228	176	104,733	4,460,904	3,119,928	
Indonesia	0	13,878	1,984	223	0	3,905	6,329	18,166	
Japan	570,567	5,527,751	339,890	660,435	17,273	1,463,779	5,672,914	5,269,006	
Middle East countries (except OPEC)	26,541	209,446	348	10,325	15,813	268,594	19,003	27,233	
OPEC countries (excluding Indonesia)	0	11,877	423	2,155	0	10,866	1,164	244,150	
Singapore	12,609	298,475	3,075,317	42,415	5	44,251	424,503	160,125	
South Korea	33,927	208,778	11,137	13,273	0	46,848	111,091	84,982	
Taiwan	28	14,204	1,534	429	[1]	36,895	6,274	12,402	
Oceania, total	2,881	298,284	12,968	350,580	14,982	259,662	1,960,453	2,111,095	
Australia	861	211,770	12,931	323,902	14,975	258,475	1,953,509	2,110,695	
Puerto Rico and U.S. Possessions	65,600	5,403	1,262	205,462	1,662	3,197	100,913	142,846	

[1] Amounts less than \$500.

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

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

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Table 3. 2006, 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

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign person [2]	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons						
			Amounts received from related foreign persons						
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and royalties	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All Industries, total									
All geographic areas, total	943	19,191	772,424,344	595,484,568	2,801,366	1,999,692	4,195,646	26,726,910	8,642,628
Australia	277	634	2,360,705	1,843,337	5,964	24,309	51,600	118,827	13,174
Belgium	171	344	2,777,292	980,375	85,062	3,708	1,286,804	172,246	21,190
Bermuda	89	200	6,531,180	398,362	124,277	0	60,000	1,361,522	1,353,251
Brazil	253	500	1,212,538	1,050,663	30,128	5,245	1,400	55,675	4,877
Canada	450	1,159	35,539,343	29,703,255	255,384	294,910	58,040	1,362,638	144,086
China	265	846	1,064,908	916,281	54,692	9,561	6,313	35,880	3,635
France	311	1,130	9,881,117	2,165,890	23,414	44,387	82,659	2,232,403	391,916
Germany	357	1,316	25,995,629	19,216,266	131,392	160,680	109,588	2,215,786	296,110
Hong Kong	233	419	1,849,402	1,073,578	69	6,489	3,694	145,276	323,201
Hungary	118	144	57,822	30,092	2,441	2,102	3,095	4,128	0
Ireland	139	256	9,322,453	1,313,611	137,340	108,421	254,484	2,019,845	124,464
Japan	377	1,128	30,364,284	23,444,589	99,488	187,884	30,866	3,439,545	645,826
Mexico	290	709	10,641,663	9,568,200	110,777	32,606	3,434	501,839	40,426
Netherlands	277	737	9,247,063	3,337,274	137,712	35,141	579,447	1,540,699	21,008
Singapore	282	536	6,966,910	4,517,377	42,618	16,829	3,105	714,024	1,494,014
South Korea	151	245	3,180,307	1,242,561	1,311,679	5,678	814	194,780	21,971
Sweden	138	415	2,360,207	1,026,300	30,335	7,384	47,454	656,935	95,581
Switzerland	208	473	80,176,773	5,045,782	321	438,457	941,946	1,215,687	1,922,008
Taiwan	171	247	503,344	406,814	59	2,453	229	68,450	1,260
United Kingdom	480	1,786	503,233,723	473,023,707	56,907	259,135	167,439	3,952,988	618,745
Agriculture, forestry, fishing, and hunting									
All geographic areas, total	d	d	d	d	d	d	d	d	d
Mining									
All geographic areas, total	24	546	5,533,619	4,124,767	177,342	17,098	0	748,037	216
Australia	8	50	37,557	12,164	4,410	0	0	8,148	0
Belgium	3	6	740	626	0	0	0	0	0
Bermuda	4	8	196,731	0	120,301	0	0	74,028	0
Brazil	7	21	156,570	155,002	0	0	0	1,106	0
Canada	16	47	1,055,910	929,386	3,360	25	0	42,922	0
China	5	7	4,387	688	2,721	25	0	250	0
France	5	17	76,932	31,344	712	541	0	12,423	39
Germany	3	8	2,806	694	0	0	0	1,847	8
Hungary	5	5	171	0	0	0	0	156	0
Ireland	5	8	9,555	0	0	0	0	9,147	0
Japan	5	7	53,925	35,678	144	913	0	2,305	0
Mexico	6	14	81,293	26,984	551	1,104	0	39,842	20
Netherlands	5	14	18,238	4,600	0	0	0	12,770	0
Singapore	6	17	85,873	15,267	17,591	5,502	0	7,194	0
Switzerland	4	4	359,584	359,584	0	0	0	0	0
United Kingdom	11	54	187,714	94,930	342	0	0	15,556	149
Utilities									
All geographic areas, total	9	51	2,551,448	2,217,261	84,545	0	6,076	6,354	0
Canada	4	8	360,417	265,918	84,545	0	6,076	0	0
United Kingdom	6	19	2,053,754	1,951,343	0	0	0	5,033	0

Footnotes at end of table.

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Table 3. 2006, 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—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign person [2]	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons						
			Amounts received from related foreign persons						
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and royalties	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Construction									
All geographic areas, total	16	124	154,147	0	13,903	0	0	72,368	0
Australia	3	5	21,879	0	0	0	0	4,127	0
Canada	3	11	13,127	0	4,589	0	0	7,769	0
Germany	4	8	0	0	0	0	0	0	0
Netherlands	3	6	7,356	0	0	0	0	6,112	0
Sweden	3	3	5,193	0	0	0	0	0	0
United Kingdom	8	25	62,127	0	0	0	0	26,168	0
Manufacturing									
All geographic areas, total	373	10,910	116,452,702	83,511,625	1,108,724	1,165,253	3,196,548	10,861,100	269,157
Australia	141	300	1,335,010	1,210,227	281	18,868	34,011	18,446	6,082
Belgium	100	219	2,257,019	744,179	84,172	2,462	1,281,413	76,426	9,361
Bermuda	26	45	1,216,675	367,488	3,976	0	60,000	639,431	0
Brazil	150	329	797,276	724,409	30,111	4,470	98	10,716	2,238
Canada	209	587	26,385,980	24,902,822	149,188	201,974	42,002	467,164	24,186
China	151	560	648,620	603,144	10,241	9,408	337	18,004	775
France	177	717	5,123,791	1,916,350	8,971	21,693	31,887	1,597,743	5,569
Germany	193	859	16,649,762	14,794,144	126,864	113,803	35,598	681,802	28,957
Hong Kong	91	166	506,149	482,949	25	2,265	1,487	15,120	1,189
Hungary	63	80	45,885	22,250	2,435	1,546	3,062	2,084	0
Ireland	61	133	1,672,045	1,037,124	137,270	70,032	1,522	381,438	1,420
Japan	184	481	4,720,019	2,989,686	85,422	9,018	13,323	691,644	32,335
Mexico	168	486	7,917,148	7,474,375	106,575	29,376	2,120	88,649	26,037
Netherlands	130	444	4,907,243	2,749,221	137,238	3,350	559,128	895,725	6,733
Singapore	134	258	2,510,108	2,440,802	23,476	1,233	805	22,255	3,202
South Korea	92	153	578,591	516,437	798	647	189	22,668	21,322
Sweden	94	317	1,699,470	996,700	22,811	4,520	43,427	268,714	10,309
Switzerland	108	281	5,129,913	2,774,579	16	167,303	937,998	644,061	10,407
Taiwan	76	114	227,080	216,186	39	1,798	0	1,112	715
United Kingdom	210	883	18,485,527	6,913,188	56,023	168,445	60,160	2,096,368	46,109
Wholesale trade									
All geographic areas, total	237	3,107	55,993,303	41,783,101	1,379,487	529,878	202,450	6,556,708	698,022
Australia	64	108	725,970	592,778	34	4,383	0	10,400	730
Belgium	25	36	308,658	214,966	45	1,243	2,207	81,170	446
Bermuda	11	15	326,916	30,758	0	0	0	59,588	2,198
Brazil	56	84	214,385	167,254	16	611	0	27,033	2,074
Canada	88	171	3,011,820	2,716,748	5,147	8,333	0	172,964	6,104
China	68	195	366,212	310,310	41,729	0	0	6,086	2,860
France	53	108	701,848	188,366	1,594	31	22,498	249,644	3,160
Germany	84	187	5,748,940	4,306,370	775	35,887	0	799,617	1,282
Hong Kong	67	122	681,144	557,049	44	2,192	0	68,482	31,683
Hungary	17	19	7,886	7,842	6	2	0	35	0
Ireland	15	16	1,858,983	276,311	11	0	0	307,511	511
Japan	107	463	22,678,842	19,688,163	12,720	147,500	6,048	1,422,914	600,641
Mexico	64	117	2,368,118	1,976,599	3,650	753	0	334,106	4,811
Netherlands	63	104	1,143,847	210,216	447	31,436	10,282	525,593	828
Singapore	75	117	2,615,053	1,996,237	1,511	6,835	0	583,002	8,864
South Korea	33	55	2,586,951	722,114	1,310,793	4,916	0	167,243	620
Sweden	12	34	271,950	6,104	0	0	443	178,414	0
Switzerland	33	69	2,744,447	1,878,941	0	270,648	3,134	559,101	1,690
Taiwan	64	87	217,104	181,882	20	655	0	27,570	545

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[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign person [2]	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons						
			Amounts received from related foreign persons						
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and royalties	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Retail trade									
All geographic areas, total	31	224	1,446,733	519,629	217	33,526	0	498,001	3,288
Australia	3	3	743	0	0	0	0	0	0
Belgium	4	4	43,056	0	0	0	0	0	0
Canada	10	22	281,740	226,589	0	0	0	18,737	0
France	9	37	20,230	5,013	0	0	0	700	0
Germany	7	16	13,575	563	208	4,055	0	776	30
Hong Kong	5	10	1,905	399	0	160	0	0	0
Japan	9	23	171,599	41,184	9	21,752	0	100,633	2,038
Mexico	3	3	8,710	0	0	0	0	0	0
Netherlands	9	12	226,081	225,957	0	0	0	123	0
Singapore	4	5	70,310	17,382	0	0	0	0	0
Switzerland	8	16	12,232	55	0	0	0	43	0
United Kingdom	9	15	131,688	0	0	1,316	0	84,728	0
Transportation and Warehousing									
All geographic areas, total	19	830	7,099,088	398,904	7,803	78,171	[1]	482,560	2,509,290
Australia	6	18	33,869	0	0	0	0	14,402	10
Belgium	8	20	8,934	0	0	0	0	4,528	0
Brazil	9	18	25,158	579	0	0	0	4,889	63
Canada	13	32	2,709,722	377,106	7,736	69,540	0	19,201	0
China	8	18	26,476	0	0	0	0	4,951	0
France	6	18	16,362	0	0	0	0	5,035	129
Germany	8	35	513,003	8,020	0	0	0	22,258	0
Hong Kong	9	17	56,778	4,063	0	0	0	22,455	21,823
Hungary	10	12	1,282	0	0	0	0	200	0
Ireland	5	7	5,687	0	0	0	0	1,294	0
Japan	7	16	301,667	0	0	8,615	0	186,610	982
Mexico	9	19	33,163	0	0	0	0	7,130	7,864
Netherlands	8	24	37,055	2	27	0	0	1,977	0
Singapore	10	46	1,581,406	758	40	0	[1]	85,367	1,479,239
South Korea	6	8	4,703	0	0	0	0	1,930	0
Sweden	6	9	4,542	0	0	0	0	191	123
Switzerland	5	9	12,256	0	0	0	0	212	0
Taiwan	7	12	4,402	0	0	0	0	2,860	0
United Kingdom	13	52	95,876	8,375	0	17	0	43,916	644
Information									
All geographic areas, total	33	836	3,596,573	536,928	10,914	109,099	459,062	1,336,879	44,603
Australia	12	34	34,080	10,139	6	344	12,207	10,556	568
Belgium	7	12	9,551	898	738	0	3,184	4,574	0
Bermuda	7	15	78,250	116	0	0	0	15,340	0
Brazil	9	14	5,555	1,751	0	164	1,302	2,338	0
Canada	18	46	108,111	71,542	491	1,624	7,986	21,260	78
China	6	10	859	0	0	116	0	725	0
France	14	43	54,919	3,157	0	18,736	21,294	2,960	435
Germany	16	65	110,949	3,961	1,295	4,098	30,854	67,409	1,340
Hong Kong	16	24	21,091	4,188	0	1,872	870	14,073	0
Hungary	7	10	512	0	0	0	33	479	0
Ireland	10	13	838,101	0	0	9	252,962	575,934	0
Japan	14	32	59,564	17,959	0	29	10,505	25,819	0
Mexico	9	16	78,031	73,031	0	1,369	1,314	2,317	0
Netherlands	14	33	570,257	141,735	0	0	7,988	38,007	0
Singapore	11	19	49,697	35,466	0	3,258	642	9,172	561
South Korea	8	13	4,405	2,295	0	0	625	1,486	0
Sweden	6	13	229,673	10,295	7,524	2,864	3,584	205,407	0
Switzerland	9	18	161,213	14,027	305	506	814	3,526	1,201
Taiwan	6	9	229	0	0	0	229	0	0
United Kingdom	25	139	1,003,440	98,456	92	71,588	84,002	267,193	40,088

Footnotes at end of table.

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[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign person [2]	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons						
			Amounts received from related foreign persons						
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and royalties	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Finance & Insurance									
All geographic areas, total	103	1,115	569,810,776	461,756,994	372	13,499	6,174	1,891,766	5,000,555
Australia	23	76	136,443	0	0	0	0	47,935	5,396
Belgium	10	18	58,624	162	0	2	0	1,238	11,307
Bermuda	32	106	4,186,972	0	0	0	0	48,872	1,350,810
Brazil	8	9	29	0	0	0	0	0	3
Canada	46	107	1,015,499	5,296	0	10,608	0	409,918	85,094
China	6	7	4,082	0	0	0	0	0	0
France	19	46	3,496,086	0	0	6	571	197,728	377,603
Germany	18	44	2,179,824	0	0	2,836	0	84,460	262,363
Hong Kong	29	46	500,515	0	0	0	0	23,016	254,736
Hungary	5	6	360	0	0	0	0	0	0
Ireland	27	60	4,025,866	0	0	0	0	25,468	122,308
Japan	28	57	1,298,339	650,561	0	0	0	19,061	9,758
Mexico	11	13	124,089	0	0	0	0	19,101	0
Netherlands	14	31	2,186,205	4,094	0	0	0	4,490	82
Singapore	22	36	31,063	5,934	0	0	0	4,074	672
South Korea	3	7	2,317	0	0	0	0	990	0
Sweden	5	6	126,549	0	0	0	0	0	85,120
Switzerland	21	44	71,698,821	13,527	0	0	0	1,253	1,907,057
Taiwan	8	9	3,795	0	0	0	0	2,295	0
United Kingdom	56	199	476,913,720	461,054,351	372	47	5,603	966,173	480,209
Real Estate and Rental and Leasing									
All geographic areas, total	9	161	873,028	154,708	10	0	0	96,031	76
Australia	3	4	18,268	17,830	0	0	0	0	0
Canada	3	18	38,988	35,040	0	0	0	1,011	0
France	3	9	142,467	5,586	0	0	0	47,818	0
Germany	3	8	5,941	1,660	0	0	0	4,217	0
Japan	3	4	1,455	1,455	0	0	0	0	0
Netherlands	4	7	[1]	[1]	0	0	0	0	0
Singapore	3	3	530	530	0	0	0	0	0
United Kingdom	5	14	419,032	1,897	0	0	0	36,840	0
Professional, Scientific, and Technical Services									
All geographic areas, total	39	772	3,448,678	225,811	18,050	41,807	48,989	2,939,477	2,469
Australia	9	24	10,124	200	1,233	0	0	4,813	0
Belgium	8	14	4,067	1,960	108	0	0	1,495	0
Brazil	6	12	9,163	177	0	0	0	8,978	0
Canada	18	61	245,856	170,043	327	21	0	71,611	0
China	9	18	2,210	324	0	0	0	1,787	0
France	11	99	193,088	2,702	12,137	3,379	4,400	112,170	0
Germany	11	52	604,051	5,691	2,250	1	42,295	550,122	2,129
Hong Kong	9	14	1,616	2	0	0	0	1,183	0
Hungary	5	6	651	0	0	0	0	651	0
Ireland	7	7	467,331	176	60	38,379	0	428,362	0
Japan	13	31	1,000,667	19,656	1,194	0	991	976,782	72
Mexico	8	21	12,054	2,223	0	4	0	9,795	0
Netherlands	14	32	61,080	1,356	0	4	0	54,210	63
Singapore	9	15	19,647	5,000	0	1	0	2,959	130
South Korea	3	3	405	0	0	3	0	398	0
Sweden	6	8	3,004	1,087	0	0	0	108	29
Switzerland	8	10	6,199	5,030	0	0	0	1,111	46
Taiwan	5	5	539	4	0	0	0	535	0
United Kingdom	19	102	177,101	2,788	71	8	1,303	100,297	0

Footnotes at end of table.

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			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Management of Companies									
All geographic areas, total	16	230	4,909,750	108,895	0	57	231,606	1,076,953	114,726
Canada	6	18	290,187	638	0	0	0	117,655	28,625
France	4	13	43,543	13,371	0	0	0	499	4,981
Germany	3	8	98,959	94,375	0	0	0	3,279	0
Ireland	3	4	28,452	0	0	0	0	65	0
Japan	4	9	75,532	248	0	57	0	13,776	0
Mexico	3	5	2,383	9	0	0	0	[1]	1,694
Netherlands	4	11	84,941	0	0	0	0	11	13,302
Switzerland	5	10	30,334	0	0	0	0	6,380	1,608
United Kingdom	7	24	247,695	20	0	0	0	99,381	46,170
Administrative & Support and waste management services									
All geographic areas, total	13	83	172,624	104,954	0	0	0	51,460	225
Canada	6	15	7,640	2,128	0	0	0	5,217	0
France	3	9	0	0	0	0	0	0	0
Netherlands	4	5	371	94	0	0	0	277	0
Switzerland	3	6	645	0	0	0	0	0	0
United Kingdom	6	8	8,789	66	0	0	0	1,073	0
Educational Services									
All geographic areas, total	d	d	d	d	d	d	d	d	d
Health Care and Social Assistance									
All geographic areas, total	4	12	12,870	10,870	0	0	0	2,000	0
Canada	4	4	2,000	0	0	0	0	2,000	0
Arts, Entertainment, and Recreation									
All geographic areas, total	d	d	d	d	d	d	d	d	d
Accommodation and Food Services									
All geographic areas, total	9	107	286,631	0	0	4,351	44,741	76,136	0
Canada	3	5	11,092	0	0	2,733	1,976	4,006	0
United Kingdom	5	12	121,686	0	0	0	15,138	53,536	0
Other Services									
All geographic areas, total	5	27	48,087	11,562	0	0	0	29,563	0
China	4	11	1,703	1,610	0	0	0	93	0
Taiwan	4	7	45,138	8,706	0	0	0	29,470	0

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2006

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Table 3. 2006, 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—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign person [2]	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 Industries, total									
All geographic areas, total	22,887,412	3,992,650	105,693,472	740,086,776	963,155,639	1,088,121,004	899,885,362	14,361,296	17,398,856
Australia	105,564	40,672	157,257	4,189,579	7,677,057	1,887,262	985,251	3,883	75,213
Belgium	72,820	37,925	117,161	917,548	4,370,589	4,301,437	2,230,786	57,056	327,764
Bermuda	216,751	74,122	2,942,895	3,334,380	3,403,005	10,514,805	1,754,871	35	0
Brazil	34,385	165	29,999	26,414	248,847	2,980,952	2,779,607	8,570	0
Canada	442,656	225,704	3,052,669	44,864,814	41,084,476	59,300,840	48,729,678	1,375,468	184,693
China	812	1,090	36,645	15,199	27,799	6,525,256	6,264,750	3,715	10,733
France	2,513,008	19,923	2,407,517	31,522,293	52,848,326	20,552,048	5,614,298	5,696,832	1,270,198
Germany	128,018	298,918	3,438,871	34,964,894	37,840,825	68,183,044	47,142,161	3,724,183	472,708
Hong Kong	194,387	4,757	97,951	3,376,485	2,431,178	16,639,070	6,977,372	1,353	6,580,977
Hungary	13,979	360	1,626	18,901,512	23,520,832	5,393,333	189,883	1	45,600
Ireland	289,952	289,634	4,784,702	11,799,118	12,506,327	13,880,249	7,230,702	35,642	123,953
Japan	335,302	25,518	2,155,265	7,866,599	9,841,239	164,908,721	149,464,230	1,570,847	5,293,950
Mexico	56,718	96,574	231,090	1,357,792	1,924,652	17,200,956	13,162,125	141,716	4,975
Netherlands	2,006,233	4,771	1,584,777	78,370,940	133,282,931	18,262,227	6,228,513	18,362	608,041
Singapore	8,182	46,274	124,488	472,413	141,812	16,009,584	12,502,417	34,072	22
South Korea	7,475	58	395,292	239,694	226,590	29,004,372	28,238,719	36,010	415,680
Sweden	28,575	81	467,563	7,385,204	5,836,734	6,126,347	4,212,768	23,690	96,454
Switzerland	3,928,570	2,184,798	64,499,204	225,772,609	238,020,746	48,605,229	20,233,689	57,617	1,068,636
Taiwan	0	1,500	22,580	125,345	183,995	16,243,060	16,135,300	54,670	0
United Kingdom	11,371,862	423,348	13,359,594	194,822,836	319,677,721	493,196,002	466,974,967	442,996	338,612
Agriculture, forestry, fishing, and hunting									
All geographic areas, total	d	d	d	d	d	d	d	d	d
Mining									
All geographic areas, total	174,041	59,733	232,385	8,794,308	9,588,913	6,976,421	4,790,293	56,125	423,368
Australia	3,576	7,491	1,767	0	0	56,709	0	0	0
Belgium	0	94	20	0	0	20,208	266	0	0
Bermuda	144	0	2,258	1,395,756	2,178,900	472,303	0	0	0
Brazil	0	0	463	3,795	3,791	37,606	36,874	0	0
Canada	55,664	4,340	20,213	708,951	198,186	4,070,388	3,973,894	2,537	0
China	50	42	610	0	0	154	0	80	0
France	8,781	373	22,719	419,350	453,707	174,392	56,521	5,116	0
Germany	1	0	256	0	0	9,119	1,105	0	0
Hungary	15	0	0	3,905,313	4,310,247	352,983	0	0	0
Ireland	375	0	33	102	110	7,652	0	0	7,031
Japan	0	25	14,859	0	0	39,549	19,614	3,132	0
Mexico	428	0	12,364	2,966	263	17,375	769	0	0
Netherlands	5	0	864	179,115	692,357	22,294	0	0	0
Singapore	4	38,040	2,276	1,660	4,304	47,872	16,266	16,965	0
Switzerland	0	0	0	561,515	705,775	612,220	562,833	0	0
United Kingdom	53,744	135	22,859	622,957	13,918	202,084	59,200	1,953	34,444
Utilities									
All geographic areas, total	82,445	0	154,767	17,651,377	12,683,138	4,563,253	2,614,040	667,127	766
Canada	2,808	0	1,069	859,728	844,675	2,008,117	1,215,378	667,127	766
United Kingdom	24,230	0	73,148	5,901,111	6,271,411	1,675,066	1,398,662	0	0

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2006

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Table 3. 2006, 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—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign person [2]	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	27,741	5,151	34,983	1,678,370	2,701,154	404,107	1,793	4,468	7,261
Australia	0	312	17,440	0	0	24,020	0	0	0
Canada	0	263	505	0	0	9,499	0	563	0
Germany	0	0	0	104,000	114,000	23,353	47	3,577	0
Netherlands	0	507	736	383,287	323,067	24,955	0	0	7,261
Sweden	5,193	0	0	0	0	2,520	968	77	0
United Kingdom	19,474	2,627	13,858	1,123,513	1,633,965	194,926	0	0	0
Manufacturing									
All geographic areas, total	3,010,450	9,598	13,320,248	158,054,330	176,771,180	276,051,413	200,176,781	7,712,871	12,349,567
Australia	30,229	328	16,539	725,541	596,104	1,073,471	854,697	3,877	22,776
Belgium	39,600	105	19,301	858,676	3,159,660	2,268,240	616,732	57,056	62,457
Bermuda	98,710	0	47,070	0	41,972	1,299,307	633,081	35	0
Brazil	17,086	153	7,995	6,829	227,183	2,001,177	1,852,484	8,570	0
Canada	186,259	916	411,470	2,477,146	2,104,781	30,291,570	26,756,466	675,187	140,653
China	30	100	6,581	9,422	16,617	2,294,654	2,258,423	1,469	2,748
France	314,221	1,220	1,226,135	6,912,811	8,601,203	8,161,729	4,161,346	1,435,599	713,640
Germany	87,555	369	780,671	12,041,831	14,297,224	40,490,163	24,730,703	3,715,385	393,112
Hong Kong	0	0	3,115	2,759,762	2,316,133	10,481,837	1,649,500	3	6,580,977
Hungary	13,964	0	544	6,473,896	9,668,937	4,521,999	185,001	1	45,600
Ireland	41,954	294	991	3,779,486	3,782,470	7,382,072	6,739,964	35,269	77,875
Japan	8,440	1,381	888,771	578,711	639,085	44,621,922	35,271,504	571,975	3,401,463
Mexico	42,726	729	146,560	1,327,348	1,890,980	10,776,893	7,220,955	138,444	4,962
Netherlands	33,065	254	522,528	8,636,411	13,770,879	7,759,852	3,965,752	18,286	149,402
Singapore	438	129	17,768	84,869	9,749	7,190,383	7,055,598	11,012	22
South Korea	257	54	16,219	1,090	1,133	5,119,397	5,068,076	1,734	25,171
Sweden	9,068	73	343,848	5,058,028	5,623,400	3,741,683	2,364,326	23,613	86,775
Switzerland	258,942	425	336,183	29,559,981	45,035,951	12,497,734	7,250,395	56,095	403,773
Taiwan	0	0	7,230	252	58	206,275	194,989	0	0
United Kingdom	1,601,468	944	7,542,822	54,389,778	40,712,080	31,049,147	23,671,586	436,771	193,272
Wholesale trade									
All geographic areas, total	786,960	257	4,056,439	28,609,394	32,342,431	262,236,865	242,498,471	5,827,190	3,785,290
Australia	28,048	0	89,596	2,540,861	5,275,169	420,177	126,002	7	0
Belgium	5,052	0	3,529	16	28,713	1,632,347	1,349,596	0	265,307
Bermuda	14,014	0	220,359	700	7,908	1,167,202	1,121,791	0	0
Brazil	16,644	2	751	11,867	15,566	898,345	884,927	0	0
Canada	37,104	28	65,391	771,231	1,216,907	18,869,724	16,165,005	10,868	147
China	714	0	4,514	5,444	11,182	4,019,699	3,989,384	2,167	7,985
France	223,030	3	13,521	1,461,831	1,156,817	6,727,727	905,072	4,256,108	519,434
Germany	19,864	0	585,144	3,019,447	3,784,442	22,776,819	22,035,560	4,470	79,581
Hong Kong	395	0	21,299	41,142	5,183	5,421,090	5,310,224	1,350	0
Hungary	0	0	0	2,748,417	2,732,049	187,134	4,882	0	0
Ireland	0	201	1,274,439	196,484	185,718	494,156	100,092	106	5,589
Japan	78,566	0	722,290	445,830	815,165	112,108,365	108,062,023	942,171	1,803,064
Mexico	4,788	1	43,410	25,713	22,034	6,239,688	5,852,659	3,272	13
Netherlands	86,968	8	278,069	2,956,285	3,152,947	3,170,915	2,249,808	76	154,652
Singapore	4,613	0	13,990	272,272	1,617	5,513,248	5,384,547	4,256	0
South Korea	5,891	0	375,374	238,604	225,458	23,844,818	23,170,643	34,277	390,422
Sweden	9,409	0	77,581	218,622	59,536	1,079,245	960,158	0	7,855
Switzerland	6,432	0	24,500	3,637,041	3,675,738	11,570,197	10,661,038	1,523	518,580
Taiwan	0	0	6,417	125,082	183,934	15,946,270	15,880,850	54,670	0
United Kingdom	191,879	2	54,345	4,148,866	5,065,205	4,561,495	3,822,023	400	15,585

Footnotes at end of table.

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Table 3. 2006, 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—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign person [2]	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	63,484	45,452	283,135	10,691,806	14,073,278	6,373,700	4,051,975	53,576	107,372
Australia	0	0	743	0	0	15	15	0	0
Belgium	22,395	0	20,662	0	0	12,041	0	0	0
Canada	30,731	0	5,683	3,175,818	3,255,915	392,892	2,404	0	0
France	636	0	13,881	8,210	6,600	382,113	332,152	0	0
Germany	0	0	7,942	177,720	0	56,406	50,091	91	0
Hong Kong	0	0	1,346	221	674	19,805	10,040	0	0
Japan	280	0	5,704	702,007	716,794	1,463,547	1,299,187	53,485	75,977
Mexico	8,710	0	0	0	0	53	53	0	0
Netherlands	0	0	[1]	1,200,813	2,862,516	724,389	4,743	0	26,271
Singapore	0	0	52,928	0	0	4,280	4,280	0	0
Switzerland	0	0	12,134	3,645,726	4,593,801	1,905,272	1,509,360	0	4,688
United Kingdom	0	45,452	191	1,305,131	1,869,305	233,348	2,517	0	0
Transportation and Warehousing									
All geographic areas, total	21,341	90	3,600,928	6,080,901	8,971,548	6,542,536	280,949	24,832	144,873
Australia	0	0	19,456	0	997	81,111	0	0	26,727
Belgium	0	0	4,407	251	35	14,615	1,358	0	0
Brazil	0	0	19,626	40	1,572	14,252	0	0	0
Canada	17,697	90	2,218,353	371,904	1,194,348	504,995	223,781	19,122	42,896
China	0	0	21,525	0	0	173,172	0	0	0
France	0	0	11,199	[1]	[1]	35,401	1,777	0	0
Germany	0	0	482,725	12,411	3	421,785	0	0	0
Hong Kong	0	0	8,438	0	0	166,091	0	0	0
Hungary	0	0	1,082	829,681	1,287,441	54,023	0	0	0
Ireland	0	0	4,393	0	0	4,096	0	0	0
Japan	1,346	0	104,114	19,862	0	59,084	0	0	0
Mexico	0	0	18,170	338	0	68,122	33,399	0	0
Netherlands	934	0	34,115	334,587	582,586	292,085	1,292	0	5,846
Singapore	0	0	16,002	60,553	66	3,100,288	5	1,838	0
South Korea	0	0	2,773	0	0	32,083	0	0	0
Sweden	0	0	4,228	0	1	5,632	0	0	0
Switzerland	0	0	12,044	0	0	9,783	0	0	0
Taiwan	0	0	1,541	0	0	30,094	0	0	0
United Kingdom	16	0	42,907	1,168,556	1,382,952	378,327	1,992	3,871	32,970
Information									
All geographic areas, total	627,921	436	470,730	53,647,051	57,193,537	11,040,630	4,631,675	661	319,368
Australia	0	0	261	129	[1]	23,829	3,885	0	0
Belgium	0	0	157	787	1,131	10,526	6,880	0	0
Bermuda	60,924	0	1,869	111,126	98,398	178,638	0	0	0
Brazil	0	0	0	0	0	1,323	412	0	0
Canada	4,484	0	648	921,050	369,626	57,900	24,995	0	0
China	0	0	17	0	0	1,518	1,355	0	0
France	3,428	0	4,908	140,938	14,974	44,148	5	0	2,715
Germany	1,256	13	724	131,656	3,178,001	78,856	6,255	660	11
Hong Kong	0	0	88	745	1,264	8,787	243	0	0
Hungary	0	0	0	2,980,158	2,996,375	130,410	0	0	0
Ireland	0	0	9,196	42	42	836,512	0	0	485
Japan	1	0	5,251	0	0	4,087,058	3,909,642	0	12,427
Mexico	0	0	0	0	0	10,577	185	0	0
Netherlands	268,553	0	113,974	9,545,502	10,665,347	821,729	1,889	0	264,603
Singapore	0	0	598	56	10	17,627	2,179	0	0
South Korea	0	0	0	0	0	2,448	0	0	86
Sweden	0	0	0	116	116	605,784	601,201	0	1,684
Switzerland	0	0	140,835	8,720,344	9,075,601	997,268	0	0	23,333
Taiwan	0	0	0	3	3	6	0	0	0
United Kingdom	249,630	423	191,968	8,599,642	8,558,214	1,431,871	54,794	1	13,969

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Table 3. 2006, 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—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign person [2]	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 & Insurance									
All geographic areas, total	17,518,029	3,867,434	79,755,953	389,084,328	585,235,592	499,041,690	438,764,716	64	84,439
Australia	39,622	32,519	10,971	875,054	1,804,783	178,124	0	0	22,425
Belgium	5,256	37,713	2,945	57,817	1,181,051	50,886	0	0	0
Bermuda	42,203	74,122	2,670,966	1,268,369	149,658	6,979,235	0	0	0
Brazil	24	2	0	[1]	735	4,746	2,196	0	0
Canada	91,830	220,067	192,686	34,830,754	31,218,195	2,151,380	0	64	10
China	[1]	946	3,135	[1]	[1]	304	0	0	0
France	1,884,876	14,305	1,020,997	18,104,563	39,908,416	3,855,032	0	0	0
Germany	17,600	298,503	1,514,063	13,576,107	12,712,449	2,305,253	0	0	0
Hong Kong	154,752	4,751	63,260	328,829	88,931	352,717	7,310	0	0
Hungary	0	360	0	1,153,897	1,186,756	51,810	0	0	0
Ireland	93,415	289,036	3,495,638	835,374	834,184	4,155,458	0	0	0
Japan	243,772	24,089	351,099	5,584,000	7,331,899	1,849,574	384,130	0	0
Mexico	4	95,842	9,143	20	10,976	58,577	44,740	0	0
Netherlands	1,607,560	3,976	566,003	37,321,717	82,354,572	4,546,215	309	0	0
Singapore	3,128	8,095	9,160	323	26,066	58,369	32,756	0	0
South Korea	1,327	0	0	0	0	3,414	0	0	0
Sweden	0	0	41,430	0	0	248,934	0	0	0
Switzerland	3,660,684	2,184,362	63,931,939	169,723,745	161,831,561	20,075,304	245,324	0	19,769
Taiwan	0	1,500	0	0	0	483	0	0	0
United Kingdom	9,081,440	373,626	4,951,900	104,035,384	242,806,451	451,447,203	437,948,647	0	42,236
Real Estate and Rental and Leasing									
All geographic areas, total	127,274	0	494,929	10,893,569	10,076,692	1,054,461	441,486	14,024	0
Australia	0	0	438	1	5	142	138	0	0
Canada	340	0	2,597	104	322	6,495	6,225	0	0
France	0	0	89,062	73,344	18,000	80,777	78,236	0	0
Germany	0	0	65	114	153	4,936	4,491	0	0
Japan	0	0	0	119	123	11,367	10,790	0	0
Netherlands	0	0	0	1,677,983	1,823,318	103,664	0	0	0
Singapore	0	0	0	0	0	51	51	0	0
United Kingdom	0	0	380,296	74,142	911,794	47,408	1,140	0	0
Professional, Scientific, and Technical Services									
All geographic areas, total	94,117	4,498	73,460	9,200,260	7,848,515	6,795,246	1,313,121	359	5,392
Australia	3,856	23	0	47,993	0	28,248	514	0	3,286
Belgium	490	14	0	0	0	16,433	7,296	0	0
Brazil	0	9	0	0	0	2,701	10	0	0
Canada	304	0	3,549	491,328	461,888	505,680	361,472	0	221
China	18	1	80	333	0	14,213	12,416	0	0
France	49,243	4,023	5,034	175,492	805,165	649,504	73,432	8	989
Germany	50	33	1,480	600,752	1,020,505	1,465,615	72,370	0	3
Hong Kong	20	6	405	6,438	0	730	0	0	0
Hungary	0	0	[1]	240,000	445,800	27,954	0	0	0
Ireland	248	103	4	2,163	0	283,289	243,601	267	0
Japan	222	24	1,727	130,517	56,245	563,558	507,340	83	866
Mexico	0	2	30	964	400	11,366	29	0	0
Netherlands	5,185	25	238	2,458,982	960,510	369,169	4,721	0	0
Singapore	0	10	11,548	2,682	0	9,214	6,734	0	0
South Korea	0	3	0	0	0	105	0	0	0
Sweden	1,768	8	4	1,059	0	1,946	161	0	0
Switzerland	0	11	1	316,040	309,680	25,350	4,740	0	0
Taiwan	0	0	0	8	0	18	0	0	0
United Kingdom	25,031	140	47,462	4,299,497	3,316,470	473,889	10,106	0	20

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2006

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Table 3. 2006, 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—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign person [2]	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)	
Management of Companies									
All geographic areas, total	291,506	0	3,086,006	32,748,923	32,137,248	4,935,870	172,808	0	152
Canada	15,111	0	128,158	64,369	58,119	360,508	0	0	0
France	24,629	0	62	2,231,100	79	112,369	5,759	0	0
Germany	352	0	954	0	0	173,957	162,750	0	0
Ireland	28,380	0	7	0	0	10,950	0	0	0
Japan	0	0	61,451	234,182	205,500	102,662	0	0	152
Mexico	51	0	629	0	0	7,809	0	0	0
Netherlands	3,380	0	68,249	13,097,369	15,310,545	309,800	0	0	0
Switzerland	802	0	21,545	9,324,852	9,074,773	532,393	0	0	0
United Kingdom	95,747	0	6,379	5,503,719	5,817,880	1,041,240	4,300	0	0
Administrative & Support and waste management services									
All geographic areas, total	7,670	0	8,316	3,333,384	7,116,215	869,378	0	0	169,654
Canada	0	0	295	168,989	161,433	55,518	0	0	0
France	0	0	0	1,383,054	1,349,013	128,279	0	0	32,072
Netherlands	0	0	0	399,600	444,000	43,937	0	0	0
Switzerland	442	0	203	263,669	3,717,866	374,903	0	0	98,494
United Kingdom	171	0	7,479	139,245	142,125	20,576	0	0	6,116
Educational Services									
All geographic areas, total	d	d	d	d	d	d	d	d	d
Health Care and Social Assistance									
All geographic areas, total	0	0	0	1,693,126	1,833,130	187,810	87,520	0	0
Canada	0	0	0	0	0	5,409	58	0	0
Arts, Entertainment, and Recreation									
All geographic areas, total	d	d	d	d	d	d	d	d	d
Accommodation and Food Services									
All geographic areas, total	50,664	0	110,740	6,058,420	2,967,323	815,593	0	0	1,353
Canada	325	0	2,051	0	0	586	0	0	0
United Kingdom	29,032	0	23,979	2,609,062	80,929	390,412	0	0	0
Other Services									
All geographic areas, total	0	0	6,962	0	0	59,733	59,733	0	0
China	0	0	0	0	0	8	8	0	0
Taiwan	0	0	6,962	0	0	59,461	59,461	0	0

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2006

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Table 3. 2006, 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—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign person [2]	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, total									
All geographic areas, total	7,430,676	35,973,739	8,472,837	53,444,546	22,539,905	28,613,788	292,757,275	261,030,348	
Australia	861	211,770	12,931	323,902	14,975	258,475	1,953,509	2,110,695	
Belgium	1,256,835	73,057	4,996	186,932	2,669	161,344	1,272,199	2,756,546	
Bermuda	2,263	97,216	3,042	318,794	6,932,658	1,405,926	3,541,923	4,045,559	
Brazil	584	125,532	14,397	27,117	0	25,147	154,965	389,585	
Canada	55,369	4,266,710	122,877	1,751,471	220,799	2,593,776	28,804,643	8,141,664	
China	138	118,957	13,162	31	0	113,769	54,999	89,465	
France	391,457	1,857,845	70,718	5,040,291	45,032	565,378	18,913,176	21,799,315	
Germany	1,241,240	10,532,934	13,506	1,957,308	1,710,743	1,388,261	3,410,563	4,245,314	
Hong Kong	642	2,250,941	440,648	282,228	176	104,733	4,460,904	3,119,928	
Hungary	0	1,317	62	1,504,606	0	3,651,864	591,885	407,818	
Ireland	937,766	116,487	55,911	909,694	3,612,595	857,498	3,724,432	4,021,684	
Japan	570,567	5,527,751	339,890	660,435	17,273	1,463,779	5,672,914	5,269,006	
Mexico	36,829	877,547	2,574,282	109,898	10,736	282,848	1,411,471	2,195,332	
Netherlands	389,367	918,536	85,415	7,006,957	21,244	2,985,792	11,202,372	30,437,807	
Singapore	12,609	298,475	3,075,317	42,415	5	44,251	424,503	160,125	
South Korea	33,927	208,778	11,137	13,273	0	46,848	111,091	84,982	
Sweden	44,916	300,460	45,907	414,266	256,444	731,443	1,781,406	1,143,571	
Switzerland	1,364,158	500,173	37,861	11,446,236	8,366,916	5,529,942	42,894,537	42,683,622	
Taiwan	28	14,204	1,534	429	[1]	36,895	6,274	12,402	
United Kingdom	315,690	3,459,122	262,308	16,002,379	879,552	4,520,375	150,526,527	113,872,121	
Agriculture, forestry, fishing, and hunting									
All geographic areas, total	d	d	d	d	d	d	d	d	
Mining									
All geographic areas, total	4,381	476,303	3,628	727,981	7,127	487,215	4,584,712	7,278,978	
Australia	0	32,929	2,248	9,210	400	11,921	80,166	74,981	
Belgium	0	2,344	0	2,702	0	14,896	0	0	
Bermuda	0	0	0	165,799	3,706	302,797	3,000	14,942	
Brazil	0	214	14	0	0	503	14,274	11,584	
Canada	3,777	21,277	0	42,159	444	26,300	1,596,349	1,897,288	
China	0	3	0	0	0	72	169	1,062	
France	0	59,398	82	23,148	0	30,126	529	626	
Germany	0	0	0	0	0	8,014	0	0	
Hungary	0	0	0	352,983	0	0	0	723	
Ireland	0	0	0	0	0	620	5,202	5,668	
Japan	0	48	462	13,210	0	3,083	0	0	
Mexico	0	0	48	16,348	0	211	4	1,308,677	
Netherlands	0	2,676	0	18,291	0	1,327	184	419	
Singapore	0	5,939	430	38	0	8,233	600	4,387	
Switzerland	0	0	0	48,599	0	788	0	0	
United Kingdom	0	53,684	0	12,401	0	40,401	1,052,013	2,463,719	
Utilities									
All geographic areas, total	0	92,465	0	899,965	3,394	285,496	4,600,485	1,851,486	
Canada	0	62,110	0	57,720	3,394	1,623	19	2,081	
United Kingdom	0	15,923	0	260,443	0	38	17	26,532	

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2006

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Table 3. 2006, 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—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign person [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued							
	Amounts paid to related foreign persons—continued							
	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
							Beginning balance	Ending balance
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
Construction								
All geographic areas, total	9,479	98,966	0	181,391	2,634	98,116	562,055	604,613
Australia	0	4,037	0	0	0	19,984	15	2,162
Canada	0	8,936	0	0	0	0	0	0
Germany	0	372	0	5,104	0	14,253	0	0
Netherlands	0	0	0	17,694	0	0	0	0
Sweden	0	920	0	0	554	0	100,050	100,505
United Kingdom	0	9,797	0	121,260	0	63,869	454,223	431,766
Manufacturing								
All geographic areas, total	3,395,838	23,362,423	4,108,745	13,663,701	928,447	10,353,038	50,152,630	51,500,452
Australia	10	25,893	2,412	37,431	2,858	123,518	889,375	445,587
Belgium	1,256,692	41,606	3,995	132,125	2,324	95,253	520,687	1,186,158
Bermuda	0	12,940	0	42,282	87,357	523,612	1,302,746	1,182,282
Brazil	355	100,878	5,822	21,175	0	11,893	120,972	365,309
Canada	2,850	946,324	57,322	150,365	9,201	1,553,202	2,279,433	1,595,846
China	138	16,827	2,198	0	0	12,851	24,946	51,360
France	98,593	897,367	11,468	539,236	3,169	301,313	2,095,330	860,987
Germany	56,870	10,230,853	7,726	825,140	5,245	525,129	1,408,372	2,224,649
Hong Kong	462	2,127,392	8,805	113,313	0	1,385	18,029	17,876
Hungary	0	13	9	641,650	0	3,649,725	341,969	405,016
Ireland	8,572	31,936	122	407,181	20,632	60,521	1,015,497	2,297,850
Japan	191,904	4,706,254	147,693	29,695	5,930	295,505	266,035	250,124
Mexico	27,609	526,612	2,562,313	75,847	0	220,151	1,013,195	435,401
Netherlands	368,327	652,154	17,705	1,600,728	3,774	983,726	802,979	675,528
Singapore	168	103,376	15,026	0	5	5,174	7,684	13,509
South Korea	0	3,115	2,966	1,180	0	17,156	3,445	3,627
Sweden	198	212,959	7,544	318,637	6,508	721,124	1,604,931	1,042,437
Switzerland	1,183,799	252,417	6,910	3,167,602	14,838	161,906	9,385,565	13,675,014
Taiwan	28	1,317	816	0	0	9,126	828	337
United Kingdom	149,819	2,042,139	15,029	3,285,541	639,446	615,545	23,962,365	20,384,765
Wholesale trade								
All geographic areas, total	671,446	4,312,013	200,915	2,224,698	56,919	2,659,923	13,252,393	14,791,382
Australia	0	34,118	41	199,001	0	61,009	529,748	3,697
Belgium	0	1,207	0	11,764	0	4,473	2,981	485
Bermuda	2,263	13,899	0	0	29,100	149	38,818	212,932
Brazil	0	8,799	3,803	22	0	794	9,385	5,933
Canada	0	2,105,883	11,860	21,567	7,623	546,771	622,625	952,482
China	0	8,537	3,059	31	0	8,536	29,155	34,378
France	242,332	261,126	320	505,212	0	38,123	6,412,544	6,766,190
Germany	4,955	53,135	883	210,082	0	388,152	449,139	513,980
Hong Kong	0	3,309	89,238	298	47	16,624	6,268	21,934
Hungary	0	392	0	181,858	0	2	8,205	1,862
Ireland	0	17,479	0	11,353	1,426	358,111	3,505	3,505
Japan	250,348	701,060	64,322	96,657	6,908	181,812	1,608,266	1,786,988
Mexico	0	344,086	3,593	692	0	35,375	85,470	9,822
Netherlands	1,370	42,069	46	164,472	193	558,229	240,014	200,332
Singapore	11,720	103,662	200	2,697	0	6,166	257,462	22,065
South Korea	33,927	192,640	2,044	11,967	0	8,899	107,273	80,440
Sweden	43,720	40,804	0	22,848	0	3,860	53,082	495
Switzerland	0	80,531	229	276,829	0	31,467	129,548	319,604
Taiwan	0	311	465	429	[1]	9,545	4,928	11,807
United Kingdom	15,210	228,566	4,863	292,179	635	182,033	2,549,558	3,668,314

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2006

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Table 3. 2006, 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—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign person [2]	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	29,932	166,944	68,463	909,648	261,150	724,641	1,459,596	1,555,283	
Australia	0	0	0	0	0	0	10	0	
Belgium	0	57	0	85	0	11,899	332,055	544,160	
Canada	29,871	86,795	0	267,817	0	6,005	577,741	528,691	
France	0	6,564	140	16,714	472	26,072	12,806	125,275	
Germany	61	3,739	0	14	0	2,410	1,453	0	
Hong Kong	0	0	9,765	0	0	0	4	0	
Japan	0	6,094	0	24,860	3,544	400	10,586	561	
Mexico	0	0	0	0	0	0	144,810	194,355	
Netherlands	0	5,480	0	167,041	0	520,854	130,286	135,579	
Singapore	0	0	0	0	0	0	0	0	
Switzerland	0	1,632	20,461	293,437	0	75,694	210	7,699	
United Kingdom	0	16,482	0	93,862	50,486	70,000	649	486	
Transportation and Warehousing									
All geographic areas, total	0	718,096	3,098,659	451,807	41,730	1,781,590	1,325,290	1,036,955	
Australia	0	18,643	0	43	0	35,698	0	64	
Belgium	0	6,322	0	0	0	6,935	0	0	
Brazil	0	4,475	0	0	0	9,777	0	53	
Canada	0	82,525	0	52,577	141	83,953	259,842	94,106	
China	0	73,301	7,604	0	0	92,268	0	5	
France	0	12,313	0	0	0	21,310	8	13	
Germany	0	37,517	0	20,574	0	363,693	374,225	0	
Hong Kong	0	96,777	4,836	0	0	64,478	0	0	
Hungary	0	95	0	51,854	0	2,074	0	0	
Ireland	0	740	0	0	0	3,356	0	0	
Japan	0	9,042	25,537	118	0	24,387	27,181	26,025	
Mexico	0	3,745	4,432	168	0	26,378	294	122	
Netherlands	0	16,397	43	20,077	0	248,431	29,066	55,262	
Singapore	0	25,907	3,053,640	0	[1]	18,897	0	0	
South Korea	0	11,291	0	0	0	20,792	0	0	
Sweden	0	872	0	0	0	4,761	28	124	
Switzerland	0	1,713	0	0	0	8,071	0	0	
Taiwan	0	11,850	21	0	0	18,222	0	0	
United Kingdom	0	48,665	1,108	118,318	41,588	129,814	519,160	499,372	
Information									
All geographic areas, total	1,118,786	443,065	118,404	3,476,786	16,100	915,785	6,961,211	6,833,132	
Australia	758	12,150	6,979	0	12	45	2,374	3,401	
Belgium	143	582	0	0	0	2,921	10	10	
Bermuda	0	0	0	40,255	13,444	124,939	1,935,229	2,036,632	
Brazil	228	644	0	0	0	39	1,838	1,846	
Canada	8,725	20,323	2,218	2	10	1,626	268,170	197,693	
China	0	163	0	0	0	0	87	15	
France	3,452	3,123	6,715	25,362	0	2,777	539,989	48,123	
Germany	4,177	31,943	220	29,090	0	6,499	750,778	765,079	
Hong Kong	0	8,544	0	0	0	0	5,122	5,315	
Hungary	0	415	0	129,996	0	0	76	76	
Ireland	836,027	0	0	0	0	0	9	15	
Japan	128,315	15,612	20,359	0	0	702	206	624	
Mexico	9,219	1,145	0	0	0	28	13	23	
Netherlands	8,758	11,169	66,893	450,162	0	18,255	76,284	40,949	
Singapore	225	15,158	28	0	0	37	967	258	
South Korea	0	1,627	735	0	0	[1]	179	3	
Sweden	998	1,902	0	0	0	0	10	10	
Switzerland	2	756	124	553,731	0	419,322	1,446	0	
Taiwan	0	0	6	0	0	0	300	192	
United Kingdom	114,338	285,875	12,449	625,787	2,633	322,025	2,828,105	3,381,616	

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2006

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Table 3. 2006, 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—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign person [2]	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 & Insurance									
All geographic areas, total	180,481	1,301,490	804,219	26,312,138	21,124,158	10,469,985	203,604,808	166,468,784	
Australia	0	67,911	1,116	68,672	11,705	6,296	449,434	1,320,699	
Belgium	0	1,932	1,000	40,256	345	7,354	416,123	1,025,439	
Bermuda	0	5,807	3,042	64,309	6,788,251	117,826	175,112	165,454	
Brazil	0	1,335	1,161	1	0	54	353	633	
Canada	0	567,536	32,641	1,088,425	199,986	262,719	22,436,764	2,677,200	
China	0	0	302	0	0	2	[1]	4	
France	1,147	175,585	51,976	3,479,473	41,392	105,459	7,922,924	12,141,194	
Germany	12	18,599	3,462	536,971	1,705,393	40,816	262,989	726,283	
Hong Kong	0	7,910	324,441	3,184	129	9,742	4,426,394	2,875,337	
Hungary	0	0	53	51,695	0	63	[1]	0	
Ireland	0	21,469	55,789	103,158	3,540,158	434,885	1,576,716	624,231	
Japan	0	13,671	81,089	482,479	892	887,313	3,693,790	3,024,025	
Mexico	0	0	2,023	572	10,736	507	1,128	8,766	
Netherlands	900	79,478	485	3,825,767	5,085	634,191	9,764,618	28,996,065	
Singapore	0	13,855	4,939	1,103	0	5,716	155,017	119,581	
South Korea	0	0	3,287	127	0	0	3	2	
Sweden	0	0	0	0	248,934	0	0	0	
Switzerland	178,422	138,054	9,902	6,311,183	8,352,078	4,820,574	33,364,783	28,666,933	
Taiwan	0	336	147	0	0	0	205	67	
United Kingdom	0	179,068	203,905	9,998,121	141,492	2,933,734	116,275,583	79,818,008	
Real Estate and Rental and Leasing									
All geographic areas, total	0	14,121	8,678	566,305	177	9,669	1,128,939	1,679,921	
Australia	0	0	3	0	0	0	1,868	2,478	
Canada	0	66	190	0	0	14	6,786	850	
France	0	462	17	2,063	0	0	0	0	
Germany	0	442	0	0	0	3	0	0	
Japan	0	578	0	0	0	0	0	0	
Netherlands	0	3,961	14	93,915	0	5,774	35,463	17,242	
Singapore	0	0	0	0	0	0	154	296	
United Kingdom	0	1,751	140	44,250	0	127	5,305	242,797	
Professional, Scientific, and Technical Services									
All geographic areas, total	1,422,019	3,174,879	2,050	789,719	6,918	80,789	2,318,950	2,098,030	
Australia	94	15,972	0	8,377	0	5	520	257,627	
Belgium	0	9,136	0	0	0	0	344	294	
Brazil	0	957	0	0	0	1,735	2,798	0	
Canada	1,651	137,586	0	3,073	0	1,678	45,762	22,941	
China	0	1,776	0	0	0	21	640	2,640	
France	36,454	407,944	0	93,096	0	37,580	64,535	34,033	
Germany	1,175,166	149,327	0	52,216	106	16,427	27,965	15,322	
Hong Kong	0	548	122	60	0	[1]	464	0	
Hungary	0	403	0	27,552	0	[1]	0	0	
Ireland	0	39,421	0	0	0	[1]	48,000	0	
Japan	0	55,206	17	0	0	46	46,154	98,478	
Mexico	0	1,771	229	9,337	0	0	166,520	238,067	
Netherlands	0	55,158	0	304,643	4,647	0	118,976	384	
Singapore	0	2,046	406	0	0	28	1,311	28	
South Korea	0	104	0	0	0	[1]	0	0	
Sweden	0	1,247	266	0	271	0	58	0	
Switzerland	0	768	116	19,726	0	0	1,217	896	
Taiwan	0	0	17	0	0	1	0	0	
United Kingdom	18,673	157,922	0	266,839	1,894	18,435	1,555,574	1,202,057	

Footnotes at end of table

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2006

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Table 3. 2006, 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—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign person [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued							
	Amounts paid to related foreign persons—continued							
	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
							Beginning balance	Ending balance
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
Management of Companies								
All geographic areas, total	466,407	1,524,745	59,075	2,017,061	22,268	673,354	1,935,405	4,198,460
Canada	29	215,848	18,646	40,460	0	85,524	693,857	137,854
France	0	5,976	0	100,523	0	111	0	0
Germany	0	5,672	1,215	4,180	0	140	0	0
Ireland	0	866	0	10,080	0	4	0	0
Japan	0	20,180	411	11,388	0	70,531	20,696	12,000
Mexico	0	188	616	6,806	0	199	0	0
Netherlands	0	1,232	229	307,262	0	1,077	710	313,013
Switzerland	0	6,528	38	515,731	0	10,097	2,093	1,996
United Kingdom	0	286,914	24,814	580,924	0	144,289	969,497	1,218,932
Administrative & Support								
All geographic areas, total	103,069	30,445	0	460,948	59,303	45,959	112,420	340,128
Canada	7,967	4,412	0	21,839	0	21,300	298	9,355
France	0	4,465	0	91,299	0	443	0	0
Netherlands	0	3,433	0	19,030	7,547	13,928	0	0
Switzerland	1,936	13,052	0	259,399	0	2,023	0	0
United Kingdom	0	267	0	12,750	1,377	66	3,316	867
Educational Services								
All geographic areas, total	d	d	d	d	d	d	d	d
Health Care and Social Assistance								
All geographic areas, total	500	0	0	90,210	9,580	0	0	25,117
Canada	500	0	0	4,851	0	0	0	25,117
Arts, Entertainment, and Recreation								
All geographic areas, total	d	d	d	d	d	d	d	d
Accommodation and Food Services								
All geographic areas, total	28,338	185,663	0	578,397	0	21,842	753,657	763,609
Canada	0	586	0	0	0	0	16,575	0
United Kingdom	17,650	129,692	0	243,070	0	0	351,162	532,714
Other Services								
All geographic areas, total	0	0	0	0	0	0	0	0
China	0	0	0	0	0	0	0	0
Taiwan	0	0	0	0	0	0	0	0

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.

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

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