

Controlled Foreign Corporations, 2006

by Lee Mahony and Randy Miller

For Tax Year 2006, foreign corporations controlled by U.S. multinational corporations held \$11.7 trillion in assets and reported receipts of \$4.8 trillion. These controlled foreign corporations (CFCs) paid \$98.6 billion in foreign income taxes on \$509.5 billion of earnings and profits (E&P) before income taxes. CFC assets and receipts both increased by nearly 27 percent from Tax Year 2004, while E&P and foreign taxes paid increased by slightly more than 40 percent.

More than 78.0 percent, or 61,147, of CFCs for Tax Year 2006 were concentrated in three major industrial sectors: (1) goods production; (2) distribution and transportation of goods; and (3) services. These three industrial sectors accounted for 82.3 percent of total receipts (\$4.0 trillion), 67.2 percent of E&P (less deficit) before income taxes (\$342.3 billion), and 59.6 percent of income taxes (\$58.8 billion). Foreign corporations in the finance, insurance, real estate, and rental and leasing sector held 48.7 percent of total CFC assets (\$5.7 trillion) while generating only 10.7 percent of total CFC receipts (\$513.4 billion) and 18.5 percent of total CFC E&P (less deficit) before income taxes (\$94.0 billion).

For Tax Year 2006, 78,249 CFCs were incorporated in 187 different countries.¹ More than 43 percent, or 34,158, of these CFCs were incorporated in Europe. Slightly more than 91 percent of these European CFCs were located in European Union countries. Latin American and Asian CFCs represented 13.9 percent and 21.4 percent of all CFCs, respectively.

Controlled Foreign Corporations

Direct foreign investment by U.S. persons may take several forms, including foreign branches, partnerships, and separate corporations. This article deals

with the use of the corporation as a vehicle for direct foreign investment. For U.S. income tax purposes, a foreign corporation is “controlled” if U.S. shareholders own more than 50 percent of its outstanding voting stock, or more than 50 percent of the value of all its outstanding stock (directly, indirectly, or constructively) on any day during the foreign corporation’s tax year. A “noncontrolled” foreign corporation is any foreign corporation that fails to meet either of the above requirements for control. For purposes of determining control, a U.S. shareholder is defined as a U.S. person who owns 10 percent or more of the foreign corporation’s total combined voting stock.² However, for Statistics of Income purposes, a foreign corporation is controlled only if one U.S. corporation satisfies either of the above 50-percent ownership requirements for an uninterrupted period of at least 30 days during the foreign corporation’s tax year.³ For Tax Year 2006, there were 11,873 U.S. corporations that held such control over at least one foreign corporation.

In general, the income of a CFC is not taxable to the U.S. shareholders until repatriated in the form of a dividend. Prior to 1962, U.S. taxpayers could defer U.S. tax on such income indefinitely by accumulating this income in a CFC. To address the potential for tax avoidance, Congress enacted the Subpart F provisions of the Internal Revenue Code in 1962.⁴ These provisions require certain items of income to be treated as dividends deemed paid to the U.S. shareholders and, therefore, subject to current U.S. taxation. Currently, a U.S. shareholder of a CFC may be required to include in gross income the shareholder’s ratable share of the CFC’s: (1) Subpart F income (see *Subpart F income* in the *Explanation of Selected Terms* section of this article); (2) earnings invested in U.S. property; (3) previously excluded Subpart F income withdrawn from “qualified investments” in less developed countries; (4) previously excluded export trade income withdrawn from investment in export trade assets; and (5) factoring income (income derived from the acquisition of a trade or service receivable).

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¹ Based on unpublished data.

² The current definition of a controlled foreign corporation is provided in Internal Revenue Code section 957. Ownership attribution rules are provided in section 958.

³ The statistics in this article pertain only to foreign corporations for which one U.S. corporation satisfies the requirements for control. Generally, complete Form 5471 filings are required only for foreign corporations controlled by a single U.S. shareholder (i.e., those shareholders meeting the definition of a “Category of Filer 4” taxpayer per the Form 5471 instructions). Partial filing requirements exist for noncontrolled foreign corporations and for controlled foreign corporations that are not controlled by a single U.S. shareholder. For more details, refer to the instructions for Form 5471.

⁴ The prevention of tax avoidance was a primary tax policy objective that led to the enactment of the Subpart F provisions of the Internal Revenue Code. Other policy considerations also contributed to the enactment of Subpart F. For more detailed information on the history of Subpart F, see “*The Deferral of Income Earned Through U.S. Controlled Foreign Corporations: A Policy Study*,” Office of Tax Policy, Department of the Treasury, December 2000.

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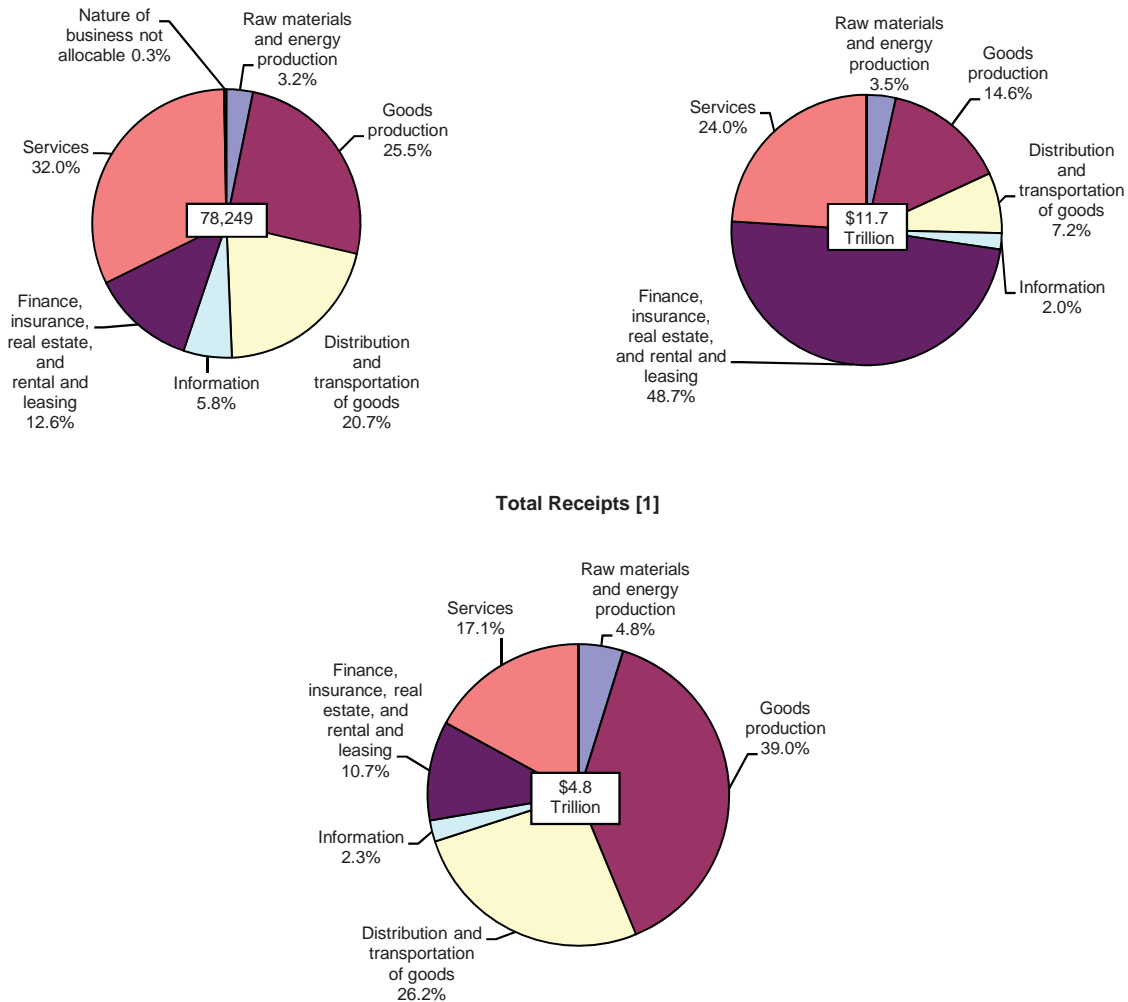
CFCs by Industrial Sector

For Tax Year 2006, goods producers accounted for 14.6 percent of end-of-year assets and 39.0 percent of total receipts (see Figure A). These CFCs earned 28.0 percent of the E&P (less deficit) before income taxes for all corporate-owned CFCs. Goods producers paid \$25.3 billion of foreign taxes, representing 25.7 percent of all taxes paid by CFCs. Chemical,

computer and electronic products, petroleum and coal products, and transportation equipment manufacturers collectively reported 52.7 percent of end-of-year assets, 58.3 percent of total receipts, and 51.8 percent of E&P (less deficits) before income taxes for all goods producers. Chemical manufacturers alone generated 25.5 percent of the E&P (less deficit) before income taxes and 20.8 percent of the foreign income taxes reported by all goods producers. Within

Figure A

U.S. Corporations and Their Controlled Foreign Corporations: Number, End-of-Year Assets, and Receipts, by Industrial Sector of Controlled Foreign Corporation, Tax Year 2006



[1] Includes "Nature of business not allocable," not shown separately.
NOTE: Detail may not add to 100 percent because of rounding.

the goods production sector, beverage manufacturers experienced tremendous growth from Tax Year 2004 to Tax Year 2006. The number of beverage manufacturers increased by 48.9 percent, while assets and receipts for these CFCs increased by 51.7 percent and 37.6 percent, respectively. Conversely, paper manufacturers experienced a large decline from Tax Year 2004 to Tax Year 2006. The number of paper manufacturers fell 39.5 percent, while the assets and receipts for these CFCs fell 46.2 percent and 20.0 percent, respectively.

For Tax Year 2006, CFCs engaged in finance, insurance, real estate, and rental and leasing held 48.7 percent of all assets while generating only 10.7 percent of the total receipts and 18.5 percent of the E&P (less deficit) before income taxes reported by all CFCs. The number of CFCs in this sector increased 12.4 percent from Tax Year 2004, while assets and receipts both increased by more than 44 percent. More than \$4.9 trillion, or 86.9 percent, of the assets reported for this industrial sector were attributable to finance corporations. These finance corporations generated 70.2 percent of receipts and 76.8 percent of the E&P (less deficit) before income taxes for this industrial sector. Insurance subsidiaries reported nearly \$0.6 trillion in assets and a little more than \$0.1 trillion in receipts, representing 10.0 percent and 22.8 percent of the total assets and total receipts for this sector, respectively.

There were more CFCs in the services sector than any other industrial sector. For Tax Year 2006, 32.0 percent of all CFCs were classified as service corporations. Service providers reported nearly \$2.8 trillion in assets and more than \$0.8 trillion in receipts. However, excluding management and holding companies, CFCs classified in the services sector reported only \$0.5 trillion in assets and \$0.4 trillion in receipts.

Every major industrial sector showed increases in total receipts and E&P (less deficit) before income taxes between Tax Year 2004 and Tax Year 2006. CFCs engaged in raw materials and energy production reported an 82.1-percent increase in total receipts, the largest of any major industrial sector. CFCs engaged in finance, insurance, real estate, and rental and leasing also reported a substantial increase in total receipts during this period (44.2 percent). These CFCs reported a 62.5-percent increase in E&P (less deficit) before income taxes, second only to the 93.1-percent increase for CFCs in the raw materi-

als and energy production sector. At the subsector level, CFCs in several industries related to internet services experienced significant growth between Tax Year 2004 and Tax Year 2006. Within the retail trade sector, CFCs engaged in electronic shopping and mail-order houses saw their assets increase by 249.5-percent and total receipts increase by 184.9 percent. These CFCs reported a 210.5-percent increase in E&P (less deficit) before taxes. Within the information sector, CFCs engaged in internet service, web search, and data processing experienced a 106.5-percent increase in assets and a 151.4-percent increase in total receipts. These CFCs reported a 491.3-percent increase in E&P (less deficit) before income taxes. Internet publishing and broadcasting CFCs reported a 67.1-percent increase in assets and an 80.6-percent increase in total receipts.

Geographic Distribution of CFCs

Figure B shows the geographic distribution of CFCs by major region of incorporation. For Tax Year 2006, Europe remained the dominant region for CFC activity. Europe alone accounted for 59.6 percent of end-of-year assets, 50.8 percent of total receipts, and 46.8 percent of E&P (less deficit) before income taxes for all CFCs. European CFCs paid 44.1 percent of the \$98.6 billion of foreign income taxes reported by all CFCs for Tax Year 2006. Within Europe, most CFC activity was concentrated in European Union (EU) countries. Nearly 92 percent of European CFCs were incorporated in EU countries. These CFCs reported 93.5 percent of ending assets, 88.1 percent of total receipts, and 82.2 percent of E&P (less deficit) before income taxes for all European CFCs. More than 49 percent of European CFCs not incorporated in EU countries were incorporated in Switzerland. These Swiss CFCs accounted for 73.9 percent of ending assets, 85.1 percent of receipts, and 77.0 percent of E&P (less deficit) before income taxes for non-EU European CFCs.

Other Western Hemisphere countries (which includes Canada and Caribbean countries but excludes Central and South America) and Asia also were significant regions of CFC activity. CFCs conducting business in the Other Western Hemisphere countries held 21.8 percent of all CFC end-of-year assets and reported 21.2 percent of all CFC receipts. These CFCs reported 26.4 percent of the E&P (less deficit) before income taxes and paid 26.1 percent of the

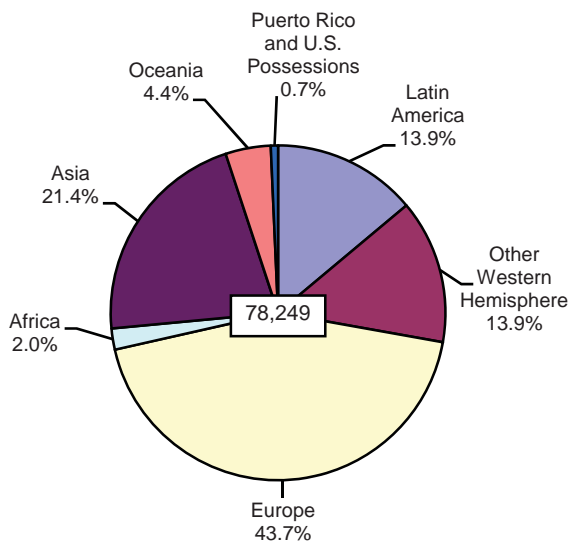
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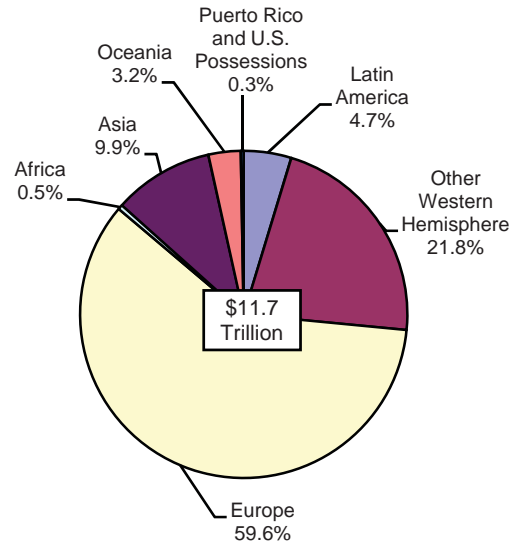
Figure B

U.S. Corporations and Their Controlled Foreign Corporations: Number, End-of-Year Assets, Receipts, and Earnings, by Geographic Region of Incorporation of Controlled Foreign Corporation, Tax Year 2006

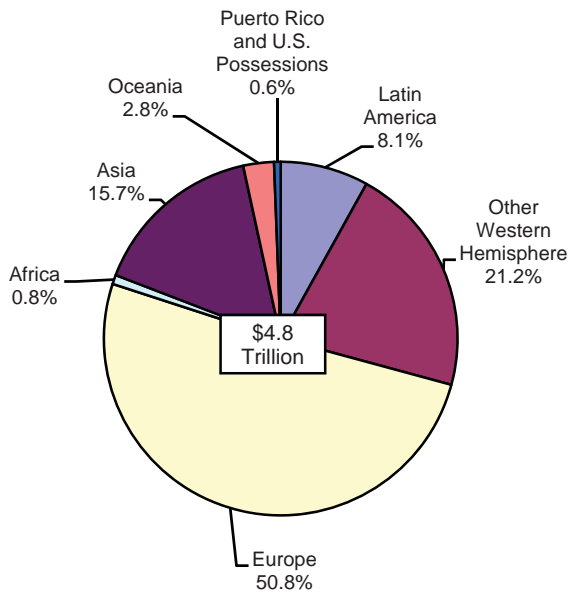
Number of Controlled Foreign Corporations



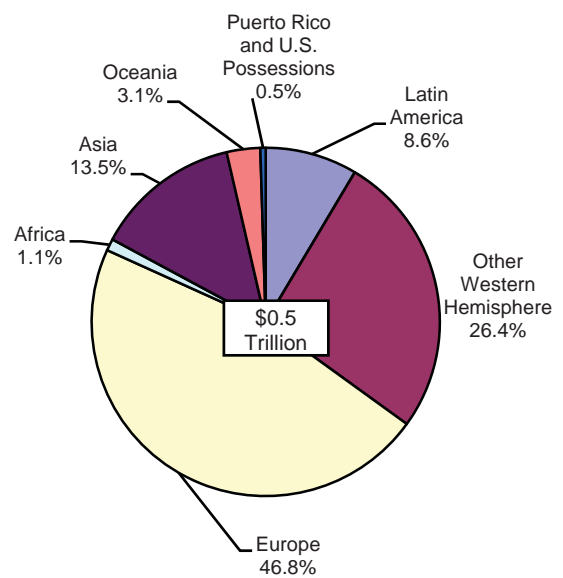
End-of-Year Assets



Total Receipts



Current Earnings and Profits [1]



[1] Less deficits and before income taxes.

NOTE: Detail may not add to 100 percent because of rounding.

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foreign income taxes paid by all CFCs. Within the Other Western Hemisphere region, Canada was home to most CFC activity. Canadian CFCs generated 57.0 percent of the total receipts for this region. Canadian CFCs accounted for 31.4 percent of the E&P (less deficit) before income taxes, and 43.2 percent of the foreign income taxes for CFCs in this region. With 6,935 CFCs, Canada had more CFCs than any other country except the United Kingdom (8,688). CFCs in Asia reported 9.9 percent of the ending assets, 15.7 percent of the total receipts, and 13.5 percent of the E&P (less deficit) before income taxes for all CFCs. More CFC economic activity occurred in Japan than any other Asian country. Japanese CFCs accounted for 41.0 percent of the ending assets, 27.9 percent of the total receipts, and 22.8 percent of the E&P (less deficit) before income taxes reported by all Asian CFCs. For Tax Year 2006, there were more CFCs incorporated in China (3,426) than any other Asian country, including Japan (2,554). In fact, for Tax Year 2006, only four countries had more CFCs than China.⁵ For Tax Year 2006, Japan (\$211.5 billion) and Singapore (\$122.6 billion) were the only Asian countries that accounted for more CFC receipts than China (\$82.1 billion).

The two geographic groupings with the smallest CFC representation were Africa and U.S. Possessions (including Puerto Rico). Only 2.7 percent of all CFCs were incorporated in these two regions. Collectively, these two regions accounted for 0.8 percent of end-of-year assets, 1.4 percent of total receipts, and 1.6 percent of E&P (less deficit) before income taxes for all CFCs. Within Africa, most CFC activity was concentrated in five countries. Egypt, Liberia, Mauritius, Nigeria, and South Africa collectively accounted for 90.2 percent of ending assets, 83.6 percent of the total receipts, and 96.8 percent of the E&P (less deficit) before income taxes for all African CFCs. South Africa alone had 40.1 percent of African CFCs. South African CFCs reported 25.9 percent of the ending assets, 52.2 percent of the total receipts, and 36.3 percent of the E&P (less deficit) before income taxes reported by all African CFCs. Most CFC activity in the U.S. possessions is attributable to Puerto Rico. Puerto Rican CFCs held 81.4 percent of ending assets and generated 92.1 percent of the total receipts reported by all CFCs operating in

the U.S. possessions. For Tax Year 2006, the average tax rate for CFCs incorporated in Puerto Rico and U.S. Possessions was 14.1 percent, compared to the average tax rate of 19.4 percent for all other CFCs [see *Average tax rate* in the Explanation of Selected Terms at the end of this article]. CFCs incorporated in African countries had the highest average tax rate of any region at 24.0 percent.

Between Tax Year 2004 and Tax Year 2006, the number of CFCs increased by only 4.8 percent. However, CFC assets and receipts increased by 26.6 percent and 27.0 percent, respectively. Asia was the only major geographic region to experience a double-digit percentage increase in the number of CFCs between Tax Year 2004 and Tax Year 2006. The number of Asian CFCs increased by 16.9 percent during this period. This increase is largely attributable to the 51.3-percent increase in Chinese CFCs. Chinese CFCs reported a 71.4-percent increase in ending assets and a 70.6-percent increase in receipts. Despite this growth, Chinese CFCs reported only 13.8 percent of the ending assets and 38.8 percent of the receipts reported by Japanese CFCs for Tax Year 2006.

Profitability

For purposes of this article, two measures are used to assess pretax profitability for CFCs: rate of return on assets and profit margin. Rate of return on assets is defined as current E&P (less deficit) before income taxes divided by end-of-year assets. Profit margin is defined as current E&P (less deficit) before income taxes divided by total receipts.

For Tax Year 2006, profitability measures varied among the six different major industrial sectors. CFCs engaged in raw materials and energy production reported both the highest rate of return on assets (15.8 percent) and the highest profit margin (27.6 percent). The high profitability of this sector is attributable to CFCs in the mining subsector. The return on assets and profit margin for mining CFCs were 17.0 percent and 31.3 percent, respectively. CFCs in the utilities subsector reported a 10.3 percent return on assets and a 15.7 percent profit margin, while CFCs engaged in agriculture, forestry, and fishing reported only a 7.4-percent rate of return on assets and an 8.0-percent profit margin.

⁵ The countries with the most CFCs are: United Kingdom (8,688), Canada (6,935), Mexico (4,701), Germany (4,160), China (3,426), France (3,381), Netherlands (3,123), Australia (2,651), Japan (2,554), and Hong Kong (1,978).

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CFCs engaged in the goods production and distribution and transportation of goods sectors reported the next highest return on assets percentages (8.3 percent and 8.2 percent, respectively). These CFCs, however, also reported the lowest profit margins of any sector (7.6 percent and 5.5 percent, respectively). Conversely, CFCs in the finance, insurance, real estate, and rental and leasing sector reported the second highest profit margin (18.3 percent), while reporting the lowest return on assets (1.7 percent).

Distributions of Earnings and Profits

For Tax Year 2006, CFCs distributed \$188.6 billion of E&P to U.S. and foreign shareholders. Nearly 66 percent of distributions of E&P were not previously taxed E&P (\$124.5 billion), while the remainder was distributed from previously taxed E&P (\$64.2 billion). Nearly 33 percent of CFC distributions (or \$61.6 billion) represented taxable dividends to the U.S. parent corporation.

The majority of distributions of E&P are attributed to CFCs doing business in the goods production and services sectors. These two industrial sectors distributed \$105.0 billion of E&P or 55.7 percent of total distributions. Of this total, \$71.2 billion were from not previously taxed E&P, with the remaining \$33.8 billion coming from previously taxed E&P.

Almost 21.4 percent of the distributions by goods producers were attributable to chemical manufacturers, while an additional 12.3 percent were attributable to manufacturers of computers and electronic products. CFCs classified as management companies reported 83.2 percent of the distributions to shareholders reported by all services CFCs. CFCs engaged in oil and gas extraction accounted for 71.0 percent of all distributions from the raw materials and energy production sector and 8.5 percent of distributions from all CFCs.

European based CFCs accounted for 46.8 percent (\$88.3 billion) of all distributions of E&P. Nearly 58.1 percent of these distributions were from not previously taxed E&P (\$51.3 billion), with the remainder distributed from previously taxed E&P (\$37.0 billion). CFCs incorporated in European Union countries made 87.1 percent of all shareholder distributions by European CFCs. CFCs in the Other Western Hemisphere region distributed \$49.8 billion of E&P in Tax Year 2006, or 26.4 percent of all distributions. Canadian CFCs accounted for 42.2 percent of these distributions; CFCs in Bermuda and the Cayman Islands accounted for 22.3 percent and 20.7 percent, respectively.

Figure C displays taxable payout ratios by industrial sector. The taxable payout ratio is defined as taxable dividends paid to a U.S. person by a CFC

Figure C

U.S. Corporations and Their Controlled Foreign Corporations: Number of Foreign Corporations with Positive Current Earnings and Profits Net of Current Year Subpart F Income and Taxable Payout Ratios, by Industrial Sector of Controlled Foreign Corporation, Tax Year 2006

[Money amounts are in thousands of dollars]

Industrial sector of Controlled Foreign Corporation	Number of foreign corporations with positive current earnings and profits net of current year Subpart F income	Positive current earnings and profits net of current year Subpart F income [1]	Taxable payout ratio (percentage)
	(1)	(2)	(3)
All industries	44,971	400,854,698	9.7
Raw materials and energy production	1,099	42,145,204	20.3
Goods production	12,542	122,123,239	7.7
Distribution and transportation of goods	10,364	52,193,865	9.9
Information	2,212	12,854,861	6.4
Finance, insurance, real estate, and rental and leasing	5,416	68,677,875	6.0
Services	13,255	102,823,364	10.6
Nature of business not allocable	83	36,289	2.1

[1] Amounts are multiplied by the total percentage of voting stock owned by the Form 5471 filer at the end of its annual accounting period.

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with positive current E&P net of current-year Subpart F income divided by positive current E&P net of current-year Subpart F income (see definitions of U.S. person, *Current earnings and profits*, and *Subpart F income* in the Explanation of Selected Terms at the end of this article). For Tax Year 2006, CFCs reported a taxable payout ratio of 9.7 percent, slightly higher than the 8.8-percent ratio for Tax Year 2004. CFCs in the raw materials and energy production sector reported the largest taxable payout ratio (20.3 percent). This percentage is nearly double the 10.6 percent reported for the services sector, the sector with the next highest taxable payout ratio.

CFCs and Foreign Disregarded Entities

A foreign disregarded entity (FDE) is an entity that is created or organized outside the United States and is disregarded as a separate entity from its tax owner for U.S. income tax purposes. The tax owner is treated as owning all the FDE's assets and liabilities. The tax owner is typically a U.S. or foreign corporation or partnership. FDEs are created for various international tax planning reasons, including subpart F and foreign tax credit planning. The statistics presented below pertain only to FDEs with tax owners that are controlled foreign corporations.

Figure D

Foreign Disregarded Entities Owned by Controlled Foreign Corporations: Number of Foreign Disregarded Entities, End-of-Year Total Assets, and Current Earnings and Profits (Less Deficit) After Income Taxes, by Selected Country of Incorporation of Foreign Disregarded Entity, Tax Year 2006

[Money amounts are in thousands of dollars]

Selected country of incorporation of foreign disregarded entity	Number of foreign disregarded entities	End-of-year total assets	Current earnings and profits (less deficit) after income taxes
	(1)	(2)	(3)
All geographic regions	13,755	3,574,647,024	107,192,531
Latin America, total	741	85,173,903	4,438,599
Brazil	188	30,623,981	1,334,149
Mexico	297	38,443,176	1,776,680
Other Western Hemisphere, total	1,279	492,864,385	27,137,950
Bermuda	235	79,588,939	11,613,336
Canada	301	148,351,238	5,621,451
Cayman Islands	449	169,791,583	5,495,275
Europe, total	9,107	2,766,537,931	58,256,785
European Union, total	8,506	2,608,408,798	48,142,673
Belgium	221	42,395,902	-236,460
France (including Corsica, Guadeloupe, Martinique, and Reunion)	924	107,146,751	625,866
Germany	1,191	153,915,445	2,864,542
Ireland	497	239,221,202	19,792,370
Italy	377	36,850,676	727,235
Luxembourg	375	370,899,675	623,366
Netherlands	1,236	322,253,655	9,355,645
Spain (including Canary Isles)	307	44,568,149	599,133
Sweden	340	37,696,433	265,431
United Kingdom and Northern Ireland (including Gibraltar)	2,132	1,182,469,860	9,277,509
Other European countries, total	601	158,129,133	10,114,442
Switzerland	274	86,113,667	7,506,574
Africa, total	247	13,848,320	634,065
Asia, total	1,648	112,831,588	14,529,693
China	501	23,730,369	3,784,146
Hong Kong	335	32,444,812	1,926,725
Singapore	257	29,266,206	6,091,737
Oceania, total	718	102,993,510	2,194,460
Australia	537	97,398,160	1,715,351
Puerto Rico and U.S. Possessions, total	15	397,386	981

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For Tax Year 2006, controlled foreign corporations were tax owners of 13,755 FDEs. These foreign disregarded entities reported nearly \$3.6 trillion in assets and \$107.2 billion in E&P (less deficit) after taxes. Foreign disregarded entities owned by controlled foreign corporations operated in 141 different countries.⁶ Figure D displays foreign disregarded entity data by geographic region and selected country of incorporation. For Tax Year 2006, 66.2 percent of foreign disregarded entities owned by CFCs were incorporated in European countries. European FDEs accounted for 77.4 percent of the ending assets and 54.3 percent of the E&P (less deficit) after income taxes reported for all FDEs. More than 93 percent of European FDEs were incorporated in European Union countries. European Union FDEs accounted for 94.3 percent of the assets and 82.6 percent of the E&P (less deficit) after taxes reported for all European FDEs. The United Kingdom domiciled 15.5 percent of all FDEs for Tax Year 2006, far more than any other country. United Kingdom FDEs reported nearly \$1.2 trillion in end-of-year assets, more than 33 percent of all FDE assets. FDEs organized in Ireland and Bermuda generated more E&P (less deficit) after taxes than any other countries, reporting \$19.8 billion and \$11.6 billion, respectively.

Figure E presents FDE data by industrial sector. For Tax Year 2006, nearly 33 percent of FDEs operated in the services sector. These services FDEs reported \$1.1 trillion in assets, second only to FDEs in the finance, insurance, real estate, and rental and leasing sector (\$1.3 trillion). FDEs engaged in goods production and services reported \$31.5 billion and \$26.0 billion in E&P (less deficit) after income taxes, respectively. Together the goods production and services sector accounted for 53.7 percent of all FDE earnings.

Data Sources and Limitations

The statistics presented in this article are based on information collected from corporate income tax returns (Form(s) 1120) with accounting periods ending July 2006 through June 2007 and their attached Form(s) 5471, *Information Return of U.S. Persons With Respect to Certain Foreign Corporations*. A U.S. corporation is required by Internal Revenue Service regulations to submit a Form 5471 for any controlled foreign corporation (CFC) with an accounting period ending with or within the U.S. parent's accounting period. Thus, the accounting periods for Tax Year 2006 CFCs may have ended as early as July 2005 and as late as June 2007. However, most CFC activity occurred in Calendar Year 2006. These

Figure E

Foreign Disregarded Entities Owned by Controlled Foreign Corporations: Number of Foreign Disregarded Entities, End-of-Year Total Assets, and Current Earnings and Profits (Less Deficit) After Income Taxes, by Industrial Sector of Foreign Disregarded Entity, Tax Year 2006

[Money amounts are in thousands of dollars]

Industrial sector of "Category of Filer 4" foreign disregarded entity	Number of foreign disregarded entities	End-of-year total assets	Current earnings and profits (less deficit) after income taxes
	(1)	(2)	(3)
All industries	13,755	3,574,647,024	107,192,531
Raw materials and energy production	658	137,747,618	12,942,084
Goods production	2,933	588,143,685	31,500,841
Distribution and transportation of goods	2,466	192,258,008	13,516,884
Information	794	296,280,812	12,837,212
Finance, insurance, real estate, and rental and leasing	2,214	1,268,219,785	10,285,337
Services	4,525	1,078,116,218	26,010,065
Nature of business not allocable	166	13,880,898	100,108

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

⁶ Based on unpublished data.

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statistics report data for active foreign corporations controlled by U.S. corporations (see definition of *Active versus inactive Controlled foreign corporations* in the Explanation of Selected Terms).

Coefficient of variation (CV) tables are not provided because these data are not subject to significant sampling error. For example, CFCs sampled at a 100-percent rate accounted for 96.7 percent of the sampled returns and nearly 87.5 percent of the estimated population. Furthermore, CFCs sampled at a 100-percent rate accounted for 99.7 percent of the total ending assets for all CFCs.⁷ However, these data may be subject to nonsampling error.

Several limitations apply when making comparisons to prior-year statistics. First, the data in this article are based upon a sample of U.S. corporations. For Tax Year 2006, this sample generally includes all CFCs controlled by U.S. corporations with \$50 million or more in total assets or \$5.0 million or more in “proceeds” and all CFCs filed by U.S. corporations with less than \$50 million in the SOI corporate sample.⁸ The sample for the Tax Year 2006 CFC statistics is far more inclusive than studies conducted before Tax Year 2004, which included only the 7,500 largest CFCs controlled by U.S. corporations with \$500 million or more in total assets.

Second, statistics previously published by Statistics of Income for tax years before 1986 were for all CFCs controlled by U.S. corporations with total assets of \$250 million or more, and were not limited to the 7,500 largest active CFCs controlled by U.S. corporations with total assets of \$500 million or more. Therefore, the statistics for these years include smaller and also inactive CFCs. For this reason, comparisons between statistics on the largest CFCs and statistics for years before 1986 should be made with caution.

Finally, fluctuations in exchange rates can have significant effects on the reported statistics. Financial statistics that are translated using current (as opposed to historical) rates of exchange can be distorted by large exchange rate fluctuations. For example, the weakening of the U.S. dollar against many currencies from Tax Year 2002 to Tax Year 2004 certainly contributed to the large increases in some of the statistics during that period. The U.S. dollar gen-

erally fluctuated far less against most major currencies between Tax Year 2004 and Tax Year 2006 than it had between Tax Year 2002 and Tax Year 2004.

Caution should also be used when comparing data by industrial groupings. Beginning with Tax Year 1998, CFCs were classified under the North American Industry Classification System (NAICS), which differs from the Standard Industrial Classification (SIC) system used before Tax Year 1998. While most industries were not affected by the implementation of NAICS, the groupings of some economic activities were changed. The most significant change was the movement of the management of companies and enterprises sector from finance, insurance, and real estate under the SIC system to the services sector under NAICS. Furthermore, CFCs were classified by industry based on their principal business activity as reported on Form 5471. However, assets, receipts, and profits may have also been related to secondary business activities. It is not possible to measure the extent of these secondary business activities due to these activities not being detailed on Form 5471.

The data reported on Form 5471 generally represent the financial information of each foreign corporation and not the amounts attributable to the U.S. shareholder filing the Form 5471. Data reported on Form 5471, Schedule I are the exception to this general rule. The Subpart F income and dividends received reported on Schedule I represent the amount of foreign dividends taxable to the U.S. shareholder filing the Form 5471.

The foreign disregarded entity data cited in this article are reported on Form 8858, *Information Return of U.S. Persons With Respect to Foreign Disregarded Entities*. The FDE data in this article pertain only to active FDEs that are owned by controlled foreign corporations. Data attributable to inactive FDEs and FDEs that are owned by foreign partnerships or U.S. entities are excluded from the statistics in this article. The sampling procedures used for Forms 8858 mirror those described above for Forms 5471.

As mentioned above, the tax owners of FDEs are treated as owning all FDE assets and liabilities. Consequently, CFCs that are tax owners of FDEs include the earnings and profits of their FDEs in their current E&P. To the extent that FDEs are incor-

⁷ Based on unpublished data.

⁸ See Statistics of Income, *Corporation Income Tax Returns, 2006* for a more complete description of the SOI Corporate sample. The SOI Corporate sample is the basis for the SOI Controlled Foreign Corporation sample. In other words, the Controlled Foreign Corporation sample includes every Form 5471 filed by each corporation in the SOI Corporate sample.

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Figure F

Foreign Disregarded Entities Incorporated in Different Countries than Their Controlled Foreign Corporation Tax Owners: Number of Foreign Disregarded Entities and Current Earnings and Profits (Less Deficit) After Income Taxes, by Selected Country of Incorporation of Foreign Disregarded Entity, Tax Year 2006

[Money amounts are in thousands of dollars]

Selected country of incorporation of foreign disregarded entity	Number of foreign disregarded entities	Current earnings and profits (less deficit) after income taxes
All geographic regions	8,775	55,335,169
Selected countries, total	6,083	49,522,842
Ireland	270	10,214,405
Netherlands	590	7,206,032
Switzerland	164	4,804,836
United Kingdom and Northern Ireland (including Gibraltar)	964	4,076,307
Singapore	226	3,329,664
Cayman Islands	228	3,279,003
China	469	2,588,331
Hong Kong	264	1,621,743
Jersey	54	1,608,330
Germany	720	1,204,497
Portugal (including Azores)	60	986,244
Mexico	162	886,384
Denmark	127	837,528
Bermuda	90	824,063
Brazil	155	823,869
Malaysia	91	822,651
Canada	111	729,186
Slovakia	32	570,603
Hungary	89	493,075
Australia	247	425,205
Barbados	32	396,223
Bahamas	16	378,391
Luxembourg	244	376,596
Costa Rica	21	368,820
Japan (including Okinawa and Ryukyu Islands)	40	365,126
Italy	328	331,585
Norway	88	317,583
Belgium	200	-343,437

porated in different countries than their tax owners, the geographic statistics for CFCs presented in this article may misrepresent, to some degree, the true geographic source of these earnings and profits. For Tax Year 2006, 63.8 percent of FDEs owned by CFCs were incorporated in a different country than their tax owner. These FDEs accounted for 46.5 percent of the assets and 51.6 percent of the E&P (less deficit) after income taxes reported by FDEs with tax owners that

are CFCs. Figure F presents selected geographic data for FDEs incorporated in countries different than their tax owners. For Tax Year 2006, \$55.3 billion of E&P (less deficit) after income taxes reported by CFCs were earned by FDEs outside of the CFCs' country of incorporation. Table 4 shows CFC data attributable to FDEs by FDE country within CFC country.

Similarly, the industrial data presented in this article may be somewhat distorted because FDEs may have different industry codes than the CFCs that own them. Table 5 shows CFC data attributable to FDEs by FDE industrial sector within CFC industrial sector. For Tax Year 2006, 47.5 percent of FDEs operated in a different industrial sector than their CFC owners. These FDEs accounted for 42.7 percent of the assets and 46.2 percent of the E&P (less deficit) after income taxes reported by all CFC-owned foreign disregarded entities. For Tax Year 2006, 23.7 percent of the E&P (less deficit) after income taxes for CFCs in the distribution and transportation of goods sector were attributable to FDEs operating in a different industrial sector. Similarly, 21.5 percent of the E&P (less deficit) after income taxes reported by CFCs in the services sector were attributable to FDEs classified in a different industrial sector.

Explanation of Selected Terms

Active versus inactive controlled foreign corporations—In general, a foreign corporation was considered “active” if earnings and profits, income taxes, receipts, expenses, distributions of E&P, or certain transactions between the foreign corporation and its subsidiaries or majority shareholder were reported on Form 5471, *Information Return of U.S. Persons with Respect to Certain Foreign Corporations*. The filing of Form 5471 was required even if a CFC was dormant or inactive for Tax Year 2006. Only data from active CFCs are included in the statistics in this article, unless otherwise noted.

Average tax rate—For purposes of this article, the average tax rate is defined as income tax divided by E&P (less deficit) before income taxes.

Controlled foreign corporation—Section 957 of the Internal Revenue Code defines a foreign corporation as being “controlled” if more than 50 percent of the total combined voting power of all classes of stock of such corporation entitled to vote, or more than 50 percent of the value of all its outstanding

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stock, is owned (directly, indirectly, or constructively) by U.S. shareholders on any day during the foreign corporation's tax year. A U.S. shareholder for purposes of determining control is defined as a "U.S. person" (see definition below) owning 10 percent or more of the foreign corporation's voting stock. For purposes of these statistics, a foreign corporation was "controlled" only if a single U.S. corporation satisfied the ownership requirements for an uninterrupted period of at least 30 days. These are the only foreign corporations for which complete Form 5471 filings are required. U.S. corporations may also control a CFC through a partnership where the U.S. corporation is the controlling partner. To the extent possible, these CFCs have also been included in these statistics.

Country of incorporation—The country of incorporation is the country under whose laws the CFC is legally created. The CFC's country of incorporation is not necessarily the principal place of business. For Tax Year 2006, 1,532 CFCs (2.0 percent) reported a principal place of business that differed from the reported country of incorporation. Tables 2 and 3 provide data by country of incorporation; data by principal place of business are not included in these statistics.

Current earnings and profits—"Current earnings and profits" represent the difference between total earnings and profits of the foreign corporation at the end of the current year (before reduction by dividends paid during the year) and the accumulated earnings and profits of the corporation at the beginning of the year. Although current earnings and profits typically are an after-tax measure of profits, they are shown in these statistics both before and after taxes. "Earnings and profits" is a tax concept referring to the economic capacity of a corporation to make a distribution to shareholders that is not a return on capital. The term "earnings and profits" is not specifically defined in the Internal Revenue Code. In those instances where current earnings and profits were not reported for the foreign corporation, net income per books was used in place of missing earnings and profits.

Distributions out of earnings and profits—A distribution comes first from current earnings and profits and then from accumulated earnings and profits.

Income taxes—CFCs reported income, war profits, and excess profits taxes paid or accrued to any foreign country or U.S. Possession as income tax for their annual accounting period.

OPEC countries—The member countries of the Organization of Petroleum Exporting Countries for Tax Year 2006 were: Algeria, Angola, Indonesia, Iran, Iraq, Kuwait, Libya, Nigeria, Qatar, Saudi Arabia, United Arab Emirates, and Venezuela.

Previously taxed earnings and profits—This includes any earnings and profit amounts that were subject to U.S. tax in the current year or in a prior year, but not distributed. Previously taxed earnings and profits include amounts related to Subpart F income (see definition below), earnings related to investments in certain U.S. property, previously excluded Subpart F income withdrawn from qualified investments, previously excluded export trade income withdrawn from investment in export trade assets, factoring income, and earnings invested in excess passive assets.

Subpart F income—Internal Revenue Code sections 951 and 952 stipulate specific cases in which earnings and profits are deemed to have been paid by a CFC to a U.S. shareholder. Such income is subject to U.S. tax whether or not it is repatriated to U.S. shareholders in the form of an actual dividend. Internal Revenue Code section 951 requires that U.S. shareholders include in their gross incomes certain undistributed profits of foreign corporations controlled by U.S. shareholders. Subpart F income from a CFC includes certain insurance income of U.S. risks, "foreign base company" income, international boycott participation income, bribes and other illegal payments to foreign government officials, and income from any country which the United States does not recognize or with which it has severed relations, or which repeatedly provides support for acts of international terrorism.

Total receipts—Total receipts equal business receipts (gross receipts from sales and operations) plus income from investment activity. In the statistics reported prior to 1990, "business receipts" were used to describe the larger of "gross receipts from sales and operations" and "total income." The latter is a tax return concept used to describe the sum of business receipts less cost of sales and operations (i.e., gross profit), plus income (less loss) from investments.

U.S. person—A U.S. person can be a U.S. citizen or resident individual, a domestic partnership, a domestic corporation, or an estate or trust (other than a foreign estate or trust whose income from sources outside the United States is not includable in the beneficiaries' gross income).

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Table 1. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Industrial Sector and Selected Industrial Subsector of Controlled Foreign Corporation, Tax Year 2006

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Industrial sector and selected industrial subsector of Controlled Foreign Corporation	Number of U.S. corporation returns [1]	Controlled Foreign Corporations				
		Number of foreign corporations	Total assets		Total receipts	Current earnings and profits (less deficit) before income taxes
			Beginning of year	End of year		
	(1)	(2)	(3)	(4)	(5)	(6)
All industries	11,873	78,249	9,809,404,944	11,666,004,281	4,819,870,637	509,527,961
Raw materials and energy production	458	2,502	339,159,158	406,666,989	231,754,208	64,077,207
Agriculture, forestry, and fishing	122	432	7,571,063	8,990,068	8,373,384	668,359
Mining	240	1,667	264,278,690	334,796,592	182,128,952	56,920,232
Oil and gas extraction	123	1,120	222,961,489	283,001,561	153,987,654	49,759,276
Mining (except oil and gas)	76	265	29,256,576	38,280,273	17,334,703	5,144,350
Support activities for mining	72	282	12,060,625	13,514,758	10,806,596	2,016,606
Utilities	121	402	67,309,404	62,880,328	41,251,872	6,488,616
Goods production	4,137	19,917	1,559,297,877	1,707,725,994	1,878,079,547	142,386,654
Construction	154	686	14,928,515	16,885,749	22,435,556	2,046,245
Construction of buildings	38	74	2,610,988	3,050,655	4,009,452	317,690
Heavy and civil engineering construction	42	105	1,337,799	1,699,571	1,666,502	153,778
Specialty trade contractors	89	506	10,979,728	12,135,523	16,759,602	1,574,777
Manufacturing	4,023	19,231	1,544,369,363	1,690,840,245	1,855,643,991	140,340,409
Food manufacturing	155	953	96,001,220	98,385,097	112,029,756	6,936,597
Beverage and tobacco product manufacturing	51	397	93,994,892	108,662,588	104,271,874	11,538,203
Beverage manufacturing	45	335	75,030,989	86,523,767	58,121,258	8,073,363
Tobacco manufacturing	8	62	18,963,902	22,138,821	46,150,616	3,464,840
Textile mills and textile product mills	43	112	5,243,255	5,678,997	4,833,864	191,036
Apparel manufacturing	99	342	6,880,445	7,199,889	10,253,847	732,881
Leather and allied product manufacturing	40	71	1,080,754	1,452,982	2,722,952	221,071
Wood product manufacturing	47	120	5,017,779	5,057,504	5,453,328	138,487
Paper manufacturing	78	441	42,304,291	38,536,718	32,820,748	746,835
Printing and related support activities	87	284	6,628,759	8,579,435	6,588,841	377,503
Petroleum and coal products manufacturing	43	166	68,353,464	78,086,802	147,509,774	6,627,209
Chemical manufacturing	402	2,995	377,619,159	367,302,944	272,017,619	36,340,741
Basic chemical manufacturing	82	706	47,563,043	54,427,946	42,281,121	3,504,062
Pharmaceutical and medicine manufacturing	106	461	145,324,671	167,313,249	114,296,840	23,783,246
Soap, cleaning compound, and toilet preparation manufacturing	42	338	20,896,071	23,374,212	25,043,745	2,783,643
Other chemical manufacturing	232	1,489	163,835,374	122,187,536	90,395,913	6,269,791
Plastics and rubber products manufacturing	377	997	48,027,308	49,156,113	45,135,859	2,345,083
Plastics products manufacturing	332	811	34,374,168	33,980,538	26,772,266	1,359,291
Rubber products manufacturing	49	186	13,653,140	15,175,576	18,363,593	985,792
Nonmetallic mineral product manufacturing	91	286	34,294,258	39,309,463	24,284,882	3,760,292
Primary metal manufacturing	130	306	30,213,443	38,656,751	37,333,046	4,727,125
Fabricated metal product manufacturing	427	1,462	43,546,851	53,302,167	48,213,279	3,352,753
Machinery manufacturing	412	1,649	53,356,243	65,552,317	72,067,981	4,386,800
Computer and electronic product manufacturing	745	2,354	184,230,874	194,119,308	281,975,119	23,767,883
Communications equipment manufacturing	136	649	33,936,328	38,405,752	61,322,150	3,450,110
Semiconductor and other electronic component manufacturing	308	921	63,449,829	73,980,091	102,541,455	11,442,045
Other computer and electronic manufacturing	341	784	86,844,717	81,733,464	118,111,514	8,875,728
Electric equipment, appliance, and component manufacturing	495	1,633	58,819,465	75,600,814	79,844,740	5,479,795
Transportation equipment manufacturing	275	1,524	249,437,092	260,543,816	393,960,912	7,055,979
Motor vehicle, vehicle body and trailer, and vehicle parts manufacturing	198	1,213	232,178,161	238,180,046	375,747,279	5,680,199
Other transportation equipment manufacturing	103	311	17,258,930	22,363,770	18,213,633	1,375,780
Furniture and related product manufacturing	43	123	3,242,930	3,485,087	4,148,460	136,958
Miscellaneous manufacturing	919	3,016	136,076,880	192,171,454	170,177,110	21,477,180
Medical and equipment supplies manufacturing	250	827	42,239,677	52,595,704	42,480,774	6,747,089
Other miscellaneous manufacturing	700	2,189	93,837,204	139,575,750	127,696,336	14,730,091

Footnotes at end of table.

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Table 1. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Industrial Sector and Selected Industrial Subsector of Controlled Foreign Corporation, Tax Year 2006

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Industrial sector and selected industrial subsector of Controlled Foreign Corporation	Number of U.S. corporation returns [1]	Controlled Foreign Corporations				Current earnings and profits (less deficit) before income taxes
		Number of foreign corporations	Total assets		Total receipts	
			Beginning of year	End of year		
	(1)	(2)	(3)	(4)	(5)	(6)
Distribution and transportation of goods	3,221	16,191	780,229,045	843,280,710	1,264,349,512	69,134,073
Wholesale and retail trade	2,968	14,653	744,287,970	801,991,073	1,212,134,708	65,276,958
Wholesale trade	2,367	12,513	589,686,137	633,571,900	856,780,202	52,478,956
Motor vehicle and motor vehicle parts and supplies wholesalers	124	489	15,189,416	17,631,265	34,793,455	556,239
Professional and commercial equipment and supplies wholesalers	102	402	8,254,340	19,373,783	11,136,231	1,211,874
Electrical and electronic goods wholesalers	352	1,558	44,198,773	50,370,521	85,220,159	3,054,131
Machinery, equipment, and supplies wholesalers	350	1,662	34,684,560	42,437,109	60,070,753	5,069,469
Drugs and druggists' sundries wholesalers	87	644	185,453,605	168,007,723	100,791,021	11,508,591
Apparel, piece goods, and notions wholesalers	116	396	6,409,375	10,776,852	10,146,338	1,050,149
Grocery and related product wholesalers	88	370	13,632,554	19,484,269	26,406,344	2,613,474
Chemical and allied products wholesalers	164	850	21,647,426	22,945,371	35,238,462	1,778,367
Petroleum and petroleum products wholesalers	37	315	99,848,218	90,832,644	217,225,137	7,662,412
Other wholesale trade	1,281	5,827	160,367,870	191,712,363	275,752,302	17,974,253
Retail trade	761	2,140	154,601,833	168,419,172	355,354,506	12,798,002
Motor vehicle dealers and parts dealers	42	167	5,440,892	7,082,965	19,489,971	292,116
Electronics and appliance stores	67	188	4,248,483	5,727,485	10,737,748	166,760
Building materials and garden equipment and supplies dealers	26	131	6,104,184	5,992,833	7,984,051	463,550
Food and beverage stores	31	54	3,207,055	3,486,740	10,349,385	369,643
Health and personal care stores	270	351	4,041,062	3,541,779	4,910,180	282,932
Clothing and clothing accessories stores	54	149	6,331,955	6,804,818	12,229,278	1,086,907
General merchandise stores	15	73	66,077,581	63,932,084	104,941,850	2,024,375
Electronic shopping and mail-order houses	45	116	3,317,006	9,255,139	6,610,185	407,382
Other retailers	256	911	55,833,616	62,595,328	178,101,859	7,704,337
Transportation and warehousing	354	1,538	35,941,075	41,289,637	52,214,804	3,857,115
Air transportation	27	117	3,463,381	4,822,168	5,227,961	374,456
Water transportation	54	191	9,274,103	9,088,972	8,077,098	1,674,947
Truck transportation	42	160	2,180,347	2,258,181	4,553,033	90,299
Support activities for transportation	163	662	10,260,138	13,165,851	22,403,502	1,091,540
Other transportation	50	197	8,327,629	9,008,802	7,728,269	457,177
Warehousing and storage	93	212	2,435,478	2,945,663	4,224,941	168,697
Information	964	4,551	233,910,650	229,525,818	109,640,278	9,209,518
Publishing industries	328	1,247	26,907,389	31,522,065	21,324,374	2,629,984
Newspaper, periodical, book and directory publishers	95	732	20,772,126	23,392,407	11,351,532	1,012,087
Software publishers	238	515	6,135,264	8,129,659	9,972,842	1,617,897
Motion picture and sound recording industries	58	857	65,670,735	40,845,652	24,049,511	2,181,487
Broadcasting (except internet)	38	297	14,596,762	17,136,091	7,935,439	-11,771
Internet publishing and broadcasting	25	57	531,865	74,900	192,224	-3,877
Telecommunications	224	1,015	107,306,238	113,934,279	36,892,363	1,340,215
Internet service providers, web search portals, and data processing services	228	498	12,944,459	18,194,596	12,536,881	2,374,835
Other information services	168	579	5,953,201	7,818,235	6,709,485	698,645
Finance, insurance, real estate, and rental and leasing	2,205	9,828	4,473,698,313	5,681,910,503	513,377,523	94,022,146
Finance and insurance	1,288	7,011	4,324,088,468	5,504,038,029	477,314,006	88,555,654
Credit intermediation and related activities	291	1,374	1,017,103,951	1,277,395,676	104,731,256	26,382,544
Depository credit intermediation	39	161	419,524,158	570,946,487	36,097,455	9,982,496
Nondepository credit intermediation	221	964	543,168,194	632,786,136	59,024,705	14,877,291
Activities related to credit intermediation	77	249	54,411,600	73,663,053	9,609,097	1,522,757
Securities, commodity contracts, and other financial investments and related products	706	3,122	2,337,421,249	3,141,809,656	213,746,387	36,880,615

Footnotes at end of table.

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Table 1. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Industrial Sector and Selected Industrial Subsector of Controlled Foreign Corporation, Tax Year 2006

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Industrial sector and selected industrial subsector of Controlled Foreign Corporation	Number of U.S. corporation returns [1]	Controlled Foreign Corporations				
		Number of foreign corporations	Total assets		Total receipts	Current earnings and profits (less deficit) before income taxes
			Beginning of year	End of year		
	(1)	(2)	(3)	(4)	(5)	(6)
Finance, insurance, real estate, and rental and leasing—continued						
Insurance carriers and related activities	444	1,813	502,027,367	566,329,114	116,866,070	16,306,898
Insurance carriers	182	459	367,216,128	422,188,025	84,770,876	10,018,746
Agencies, brokerages, and other insurance related activities	338	1,354	134,811,239	144,141,089	32,095,194	6,288,152
Funds, trusts, and other financial activities	211	702	467,535,900	518,503,584	41,970,293	8,985,597
Real estate and rental and leasing	1,146	2,817	149,609,845	177,872,474	36,063,517	5,466,492
Rental and leasing services	458	880	88,372,227	106,262,681	20,125,754	2,095,651
Commercial and industrial machinery and equipment rental and leasing	146	455	75,472,604	90,137,215	9,859,494	1,457,609
Other rental and leasing services	316	425	12,899,623	16,125,466	10,266,260	638,042
Other real estate and rental and leasing	726	1,937	61,237,618	71,609,792	15,937,763	3,370,841
Services	5,107	25,039	2,422,617,468	2,796,140,314	822,329,696	130,729,761
Professional, scientific, and technical services	3,376	14,414	329,445,458	392,231,546	325,073,544	30,561,622
Architectural, engineering, and related services	295	874	8,821,250	11,499,437	14,733,593	1,161,898
Computer system design and related services	1,330	4,958	180,106,328	223,114,967	164,586,215	17,633,166
Custom computer programming services	364	679	2,138,759	2,624,916	2,917,243	172,054
Computer systems design services	229	597	26,323,282	54,215,234	15,180,168	2,543,935
Other computer system design and related services	829	3,682	151,644,287	166,274,817	146,488,803	14,917,176
Management, scientific, and technical consulting services	397	1,061	23,691,929	28,357,507	21,385,554	2,518,372
Scientific research and development services	502	877	6,875,720	9,133,214	6,003,767	-93,526
Advertising and related services	234	2,513	43,142,355	38,845,177	45,126,346	2,483,152
Other professional, scientific, and technical services	1,207	4,131	66,807,876	81,281,244	73,238,070	6,858,560
Management of companies and enterprises	1,891	6,413	1,975,970,033	2,257,477,081	400,870,739	93,275,074
Administration and support and waste management and remediation services	602	1,780	37,602,765	47,621,627	43,159,640	3,112,615
Educational services	43	236	3,688,251	6,499,038	2,563,845	206,898
Health care and social assistance	92	298	6,004,179	7,096,125	3,173,595	194,935
Arts, entertainment, and recreation	124	448	6,931,134	9,498,425	4,552,881	82,725
Accommodation and food services	99	682	36,272,867	42,929,134	26,843,858	2,029,986
Other services (except public administration)	194	769	26,702,781	32,787,337	16,091,594	1,265,907
Nature of business not allocable	139	222	492,433	753,954	339,873	-31,398

Footnotes at end of table.

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Table 1. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Industrial Sector and Selected Industrial Subsector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Industrial sector and selected industrial subsector of Controlled Foreign Corporation	Controlled Foreign Corporations				
	Income taxes	Current earnings and profits (less deficit) after income taxes	Foreign corporations with current earnings and profits (+) before income taxes		
			Current earnings and profits before income taxes	Income taxes	Current earnings and profits after income taxes
	(7)	(8)	(9)	(10)	(11)
All industries	98,616,121	410,911,841	587,825,240	96,589,279	491,235,961
Raw materials and energy production	21,376,094	42,701,113	68,518,529	21,346,450	47,172,079
Agriculture, forestry, and fishing	123,716	544,643	834,911	118,702	716,209
Mining	20,082,388	36,837,844	60,823,263	20,025,972	40,797,291
Oil and gas extraction	18,533,779	31,225,498	52,517,985	18,483,396	34,034,589
Mining (except oil and gas)	1,131,313	4,013,036	6,052,703	1,127,282	4,925,421
Support activities for mining	417,296	1,599,310	2,252,575	415,294	1,837,280
Utilities	1,169,990	5,318,626	6,860,355	1,201,775	5,658,579
Goods production	25,320,580	117,066,073	164,109,560	25,213,725	138,895,835
Construction	519,728	1,526,516	2,261,412	493,255	1,768,157
Construction of buildings	83,647	234,042	346,108	81,710	264,398
Heavy and civil engineering construction	38,467	115,311	172,285	38,045	134,240
Specialty trade contractors	397,614	1,177,163	1,743,019	373,500	1,369,518
Manufacturing	24,800,852	115,539,557	161,848,148	24,720,470	137,127,678
Food manufacturing	1,904,108	5,032,489	7,824,009	1,864,137	5,959,873
Beverage and tobacco product manufacturing	2,154,666	9,383,538	11,921,038	2,093,959	9,827,080
Beverage manufacturing	1,131,526	6,941,837	8,414,409	1,075,306	7,339,103
Tobacco manufacturing	1,023,139	2,441,701	3,506,629	1,018,653	2,487,976
Textile mills and textile product mills	70,762	120,274	308,789	69,537	239,251
Apparel manufacturing	101,209	631,672	845,275	98,573	746,701
Leather and allied product manufacturing	55,337	165,734	244,889	54,454	190,435
Wood product manufacturing	50,539	87,948	286,243	47,883	238,359
Paper manufacturing	542,403	204,431	2,141,876	584,155	1,557,721
Printing and related support activities	90,023	287,480	546,620	93,850	452,771
Petroleum and coal products manufacturing	1,577,430	5,049,779	6,820,727	1,570,351	5,250,376
Chemical manufacturing	5,255,469	31,085,272	39,172,904	5,048,263	34,124,641
Basic chemical manufacturing	984,849	2,519,212	4,258,128	968,530	3,289,597
Pharmaceutical and medicine manufacturing	2,004,589	21,778,657	24,444,935	1,892,051	22,552,884
Soap, cleaning compound, and toilet preparation manufacturing	832,437	1,951,206	2,907,781	807,994	2,099,787
Other chemical manufacturing	1,433,594	4,836,197	7,562,061	1,379,688	6,182,373
Plastics and rubber products manufacturing	616,377	1,728,707	3,086,792	574,238	2,512,553
Plastics products manufacturing	372,393	986,898	1,889,974	332,677	1,557,297
Rubber products manufacturing	243,983	741,808	1,196,817	241,561	955,256
Nonmetallic mineral product manufacturing	862,084	2,898,209	4,138,570	854,326	3,284,244
Primary metal manufacturing	985,153	3,741,972	5,138,894	982,006	4,156,888
Fabricated metal product manufacturing	921,109	2,431,644	4,110,799	894,493	3,216,306
Machinery manufacturing	1,265,239	3,121,561	5,780,184	1,241,198	4,538,985
Computer and electronic product manufacturing	2,313,612	21,454,271	26,043,852	2,211,639	23,832,213
Communications equipment manufacturing	468,590	2,981,520	4,168,390	444,643	3,723,746
Semiconductor and other electronic component manufacturing	1,202,502	10,239,543	12,413,801	1,180,702	11,233,098
Other computer and electronic manufacturing	642,520	8,233,208	9,461,662	586,294	8,875,368
Electric equipment, appliance, and component manufacturing	926,650	4,553,145	6,694,748	1,051,290	5,643,457
Transportation equipment manufacturing	2,174,822	4,881,156	13,535,940	2,480,563	11,055,377
Motor vehicle, vehicle body and trailer, and vehicle parts manufacturing	1,750,873	3,929,326	11,975,264	2,059,927	9,915,337
Other transportation equipment manufacturing	423,950	951,830	1,560,676	420,636	1,140,040
Furniture and related product manufacturing	32,687	104,271	236,714	32,925	203,789
Miscellaneous manufacturing	2,901,175	18,576,005	22,969,286	2,872,628	20,096,658
Medical and equipment supplies manufacturing	837,402	5,909,687	7,172,539	826,607	6,345,932
Other miscellaneous manufacturing	2,063,773	12,666,318	15,796,748	2,046,022	13,750,726

Footnotes at end of table.

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Table 1. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Industrial Sector and Selected Industrial Subsector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Industrial sector and selected industrial subsector of Controlled Foreign Corporation	Controlled Foreign Corporations				
	Income taxes	Current earnings and profits (less deficit) after income taxes	Foreign corporations with current earnings and profits (+) before income taxes		
			Current earnings and profits before income taxes	Income taxes	Current earnings and profits after income taxes
	(7)	(8)	(9)	(10)	(11)
Distribution and transportation of goods	14,266,863	54,867,210	76,923,844	13,927,759	62,996,084
Wholesale and retail trade	13,583,472	51,693,486	72,416,741	13,252,631	59,164,110
Wholesale trade	10,142,478	42,336,479	57,572,437	9,847,442	47,724,995
Motor vehicle and motor vehicle parts and supplies wholesalers	450,101	106,138	1,164,273	329,117	835,156
Professional and commercial equipment and supplies wholesalers	212,612	999,262	1,298,519	211,351	1,087,168
Electrical and electronic goods wholesalers	818,148	2,235,983	3,809,757	813,124	2,996,633
Machinery, equipment, and supplies wholesalers	691,711	4,377,757	5,382,393	675,009	4,707,385
Drugs and druggists' sundries wholesalers	1,583,851	9,924,740	11,940,100	1,571,285	10,368,815
Apparel, piece goods, and notions wholesalers	289,917	760,232	1,146,830	235,627	911,203
Grocery and related product wholesalers	245,884	2,367,590	2,763,872	243,386	2,520,485
Chemical and allied products wholesalers	404,142	1,374,225	1,931,921	393,573	1,538,349
Petroleum and petroleum products wholesalers	1,345,059	6,317,352	7,972,015	1,328,259	6,643,756
Other wholesale trade	4,101,053	13,873,200	20,162,758	4,046,711	16,116,047
Retail trade	3,440,995	9,357,007	14,844,303	3,405,189	11,439,114
Motor vehicle dealers and parts dealers	67,018	225,098	407,218	64,205	343,012
Electronics and appliance stores	86,315	80,445	219,135	84,042	135,092
Building materials and garden equipment and supplies dealers	200,095	263,455	475,042	198,195	276,847
Food and beverage stores	111,771	257,872	378,711	111,232	267,480
Health and personal care stores	92,755	190,176	353,289	92,569	260,720
Clothing and clothing accessories stores	124,482	962,426	1,222,232	135,525	1,086,707
General merchandise stores	1,021,294	1,003,081	3,102,341	1,014,137	2,088,204
Electronic shopping and mail-order houses	125,248	282,134	498,957	122,459	376,498
Other retailers	1,612,017	6,092,320	8,187,378	1,582,823	6,604,555
Transportation and warehousing	683,391	3,173,725	4,507,103	675,128	3,831,975
Air transportation	78,144	296,311	392,538	77,449	315,089
Water transportation	99,980	1,574,968	1,739,888	98,049	1,641,839
Truck transportation	60,918	29,381	211,464	57,664	153,800
Support activities for transportation	276,593	814,947	1,357,491	275,581	1,081,910
Other transportation	120,465	336,711	556,592	119,750	436,842
Warehousing and storage	47,290	121,407	249,130	46,635	202,495
Information	2,424,566	6,784,952	16,854,464	2,369,998	14,484,466
Publishing industries	715,813	1,914,171	3,207,301	692,803	2,514,498
Newspaper, periodical, book and directory publishers	388,859	623,228	1,378,339	366,012	1,012,328
Software publishers	326,954	1,290,943	1,828,962	326,791	1,502,171
Motion picture and sound recording industries	621,290	1,560,197	2,768,096	625,465	2,142,631
Broadcasting (except internet)	140,816	-152,586	1,080,296	135,548	944,748
Internet publishing and broadcasting	6,483	-10,360	15,423	6,348	9,074
Telecommunications	471,290	868,925	6,016,447	441,199	5,575,248
Internet service providers, web search portals, and data processing services	278,952	2,095,882	2,837,644	278,322	2,559,322
Other information services	189,922	508,723	929,257	190,312	738,945
Finance, insurance, real estate, and rental and leasing	15,998,194	78,023,952	107,432,127	15,544,141	91,887,985
Finance and insurance	14,862,345	73,693,309	100,816,713	14,455,380	86,361,333
Credit intermediation and related activities	3,860,639	22,521,905	28,441,955	3,685,349	24,756,606
Depository credit intermediation	1,577,332	8,405,164	10,231,809	1,558,890	8,672,919
Nondepository credit intermediation	2,041,458	12,835,833	16,323,746	1,885,203	14,438,543
Activities related to credit intermediation	241,849	1,280,908	1,886,399	241,255	1,645,144
Securities, commodity contracts, and other financial investments and related products	6,959,038	29,921,577	40,306,350	6,873,483	33,432,867

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 1. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Industrial Sector and Selected Industrial Subsector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Industrial sector and selected industrial subsector of Controlled Foreign Corporation	Controlled Foreign Corporations				
	Income taxes	Current earnings and profits (less deficit) after income taxes	Foreign corporations with current earnings and profits (+) before income taxes		
			Current earnings and profits before income taxes	Income taxes	Current earnings and profits after income taxes
	(7)	(8)	(9)	(10)	(11)
Finance, insurance, real estate, and rental and leasing—continued					
Insurance carriers and related activities	3,299,374	13,007,525	19,333,834	3,189,567	16,144,266
Insurance carriers	2,095,170	7,923,576	12,101,184	2,014,815	10,086,369
Agencies, brokerages, and other insurance related activities	1,204,204	5,083,948	7,232,650	1,174,753	6,057,897
Funds, trusts, and other financial activities	743,295	8,242,302	12,734,575	706,981	12,027,593
Real estate and rental and leasing	1,135,849	4,330,643	6,615,414	1,088,761	5,526,653
Rental and leasing services	357,318	1,738,333	2,666,896	344,427	2,322,468
Commercial and industrial machinery and equipment rental and leasing	252,367	1,205,242	1,795,772	246,762	1,549,010
Other rental and leasing services	104,951	533,092	871,123	97,666	773,458
Other real estate and rental and leasing	778,531	2,592,310	3,948,518	744,334	3,204,184
Services	19,222,247	111,507,514	153,940,881	18,180,508	135,760,374
Professional, scientific, and technical services	6,762,832	23,798,790	38,183,528	6,616,297	31,567,232
Architectural, engineering, and related services	189,364	972,534	1,565,728	182,464	1,383,264
Computer system design and related services	4,040,420	13,592,746	21,421,668	3,971,441	17,450,226
Custom computer programming services	42,804	129,250	348,524	44,956	303,568
Computer systems design services	290,367	2,253,569	3,010,318	285,313	2,725,006
Other computer system design and related services	3,707,249	11,209,927	18,062,825	3,641,172	14,421,653
Management, scientific, and technical consulting services	484,776	2,033,596	2,965,312	469,410	2,495,902
Scientific research and development services	80,012	-173,537	632,441	70,528	561,913
Advertising and related services	541,882	1,941,270	3,287,832	535,841	2,751,991
Other professional, scientific, and technical services	1,426,379	5,432,181	8,310,546	1,386,611	6,923,935
Management of companies and enterprises	10,871,410	82,403,664	107,079,747	10,050,088	97,029,659
Administration and support and waste management and remediation services	669,355	2,443,260	3,616,538	634,772	2,981,766
Educational services	43,831	163,067	297,069	37,428	259,642
Health care and social assistance	54,826	140,109	420,126	57,025	363,101
Arts, entertainment, and recreation	84,093	-1,368	438,018	82,743	355,274
Accommodation and food services	442,858	1,587,128	2,329,816	424,110	1,905,706
Other services (except public administration)	293,042	972,864	1,576,039	278,045	1,297,994
Nature of business not allocable	7,575	-38,974	45,835	6,697	39,137

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 1. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Industrial Sector and Selected Industrial Subsector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Industrial sector and selected industrial subsector of Controlled Foreign Corporation	Controlled Foreign Corporations				
	Distributions out of earnings and profits			Dividends paid to controlling U.S. corporation	Total Subpart F income
	Total	Not previously taxed earnings and profits	Previously taxed earnings and profits		
(12)	(13)	(14)	(15)	(16)	
All industries	188,640,507	124,452,014	64,188,494	61,555,842	60,027,807
Raw materials and energy production	22,670,384	19,236,497	3,433,887	11,513,555	1,372,255
Agriculture, forestry, and fishing	161,274	118,469	* 42,804	84,648	39,621
Mining	19,456,514	16,722,828	2,733,686	11,306,291	1,019,722
Oil and gas extraction	16,101,355	13,876,439	2,224,916	9,763,495	843,131
Mining (except oil and gas)	2,545,781	2,475,738	* 70,043	* 1,296,805	74,442
Support activities for mining	809,379	370,651	438,728	245,991	102,148
Utilities	3,052,596	2,395,200	657,397	122,617	312,913
Goods production	51,327,637	39,815,456	11,512,181	16,648,381	9,621,299
Construction	863,213	801,982	61,230	66,050	165,570
Construction of buildings	* 44,926	* 44,926	0	* 14,507	* 10,431
Heavy and civil engineering construction	* 39,186	* 36,656	* 2,530	* 2,919	10,223
Specialty trade contractors	779,100	720,400	58,700	48,624	144,916
Manufacturing	50,464,424	39,013,474	11,450,950	16,582,331	9,455,729
Food manufacturing	4,029,288	3,554,653	474,635	2,087,614	1,030,321
Beverage and tobacco product manufacturing	5,069,516	2,955,652	2,113,864	943,616	682,721
Beverage manufacturing	2,256,382	2,157,930	98,452	930,525	133,182
Tobacco manufacturing	2,813,134	797,722	2,015,411	* 13,091	549,540
Textile mills and textile product mills	25,893	18,635	* 7,259	* 5,636	* 11,110
Apparel manufacturing	125,882	105,348	20,534	* 44,653	75,347
Leather and allied product manufacturing	* 37,801	* 24,336	* 13,465	* 12,302	* 12,048
Wood product manufacturing	239,128	* 229,172	* 9,956	* 125,437	* 6,463
Paper manufacturing	610,478	527,072	83,406	183,981	117,868
Printing and related support activities	203,706	156,380	* 47,326	* 74,583	35,497
Petroleum and coal products manufacturing	2,768,794	1,684,757	1,084,038	147,386	267,280
Chemical manufacturing	11,002,354	8,199,428	2,802,927	3,886,823	1,701,272
Basic chemical manufacturing	1,517,372	1,466,446	50,926	712,013	241,218
Pharmaceutical and medicine manufacturing	5,371,244	3,478,043	1,893,201	1,348,595	956,369
Soap, cleaning compound, and toilet preparation manufacturing	1,466,030	1,111,345	354,685	817,553	94,462
Other chemical manufacturing	2,647,708	2,143,594	504,115	1,008,661	409,223
Plastics and rubber products manufacturing	1,193,728	1,066,640	127,088	566,570	125,677
Plastics products manufacturing	671,842	552,903	118,939	307,113	26,955
Rubber products manufacturing	521,886	513,738	* 8,149	259,456	98,722
Nonmetallic mineral product manufacturing	1,010,197	929,469	80,728	350,394	37,891
Primary metal manufacturing	1,364,227	998,464	365,763	37,119	417,492
Fabricated metal product manufacturing	973,882	809,753	164,129	375,897	225,598
Machinery manufacturing	1,289,321	1,113,800	175,520	473,831	282,382
Computer and electronic product manufacturing	6,326,041	4,716,203	1,609,838	1,799,746	1,828,535
Communications equipment manufacturing	551,677	428,852	122,825	201,784	385,966
Semiconductor and other electronic component manufacturing	2,450,765	1,663,184	787,581	1,507,485	837,173
Other computer and electronic manufacturing	3,323,598	2,624,167	699,432	90,477	605,396
Electric equipment, appliance, and component manufacturing	1,252,220	831,606	420,614	374,504	570,031
Transportation equipment manufacturing	5,894,546	4,903,787	990,759	1,778,214	487,791
Motor vehicle, vehicle body and trailer, and vehicle parts manufacturing	5,655,837	4,678,751	977,086	1,629,594	437,954
Other transportation equipment manufacturing	238,709	225,036	13,673	148,620	49,837
Furniture and related product manufacturing	127,703	126,835	* 868	* 99,165	* 330
Miscellaneous manufacturing	6,919,720	6,061,484	858,236	3,214,860	1,540,076
Medical and equipment supplies manufacturing	3,618,307	3,249,917	368,391	1,929,779	401,142
Other miscellaneous manufacturing	3,301,413	2,811,567	489,846	1,285,081	1,138,934

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 1. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Industrial Sector and Selected Industrial Subsector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Industrial sector and selected industrial subsector of Controlled Foreign Corporation	Controlled Foreign Corporations				
	Distributions out of earnings and profits			Dividends paid to controlling U.S. corporation	Total Subpart F income
	Total	Not previously taxed earnings and profits	Previously taxed earnings and profits		
	(12)	(13)	(14)	(15)	(16)
Distribution and transportation of goods	24,506,433	13,407,140	11,099,293	8,101,761	8,629,504
Wholesale and retail trade	22,457,714	12,412,949	10,044,766	7,530,562	8,276,753
Wholesale trade	16,307,214	7,576,010	8,731,203	3,587,781	6,942,701
Motor vehicle and motor vehicle parts and supplies wholesalers	551,010	181,360	369,650	99,414	130,098
Professional and commercial equipment and supplies wholesalers	332,848	214,926	117,922	210,056	150,348
Electrical and electronic goods wholesalers	825,499	531,524	293,975	383,345	329,701
Machinery, equipment, and supplies wholesalers	717,165	612,494	104,670	302,960	490,125
Drugs and druggists' sundries wholesalers	1,651,642	849,431	802,211	364,267	1,139,880
Apparel, piece goods, and notions wholesalers	332,053	263,565	* 68,488	110,100	101,227
Grocery and related product wholesalers	436,014	313,555	* 122,459	194,081	117,986
Chemical and allied products wholesalers	745,492	450,873	294,619	292,102	189,899
Petroleum and petroleum products wholesalers	5,069,923	284,460	4,785,463	142,965	1,789,460
Other wholesale trade	5,645,567	3,873,821	1,771,746	1,488,491	2,503,977
Retail trade	6,150,501	4,836,938	1,313,562	3,942,781	1,334,052
Motor vehicle dealers and parts dealers	126,002	126,002	0	* 4,000	5,969
Electronics and appliance stores	* 783	* 783	* [2]	* 88	818
Building materials and garden equipment and supplies dealers	* 438,236	* 63,040	* 375,196	* 51,200	* 4,765
Food and beverage stores	* 17,050	* 17,021	* 29	* 2,912	* 7,169
Health and personal care stores	* 234,331	* 232,367	* 1,964	* 159,854	* 5,818
Clothing and clothing accessories stores	385,220	* 151,508	* 233,712	* 110,614	241,905
General merchandise stores	* 1,106,925	* 1,062,973	* 43,952	* 474,377	* 33,824
Electronic shopping and mail-order houses	* 120,847	* 98,279	* 22,569	* 96,505	50,368
Other retailers	3,721,105	3,084,966	636,140	3,043,231	983,417
Transportation and warehousing	2,048,719	994,191	1,054,528	571,199	352,751
Air transportation	151,066	144,471	* 6,595	118,814	37,571
Water transportation	827,664	81,034	746,631	* 28,614	168,413
Truck transportation	* 21,060	* 21,060	0	* 13,201	* 12,714
Support activities for transportation	539,624	381,220	158,404	145,618	48,695
Other transportation	440,909	299,847	* 141,062	246,319	74,165
Warehousing and storage	68,396	66,559	* 1,837	18,632	* 11,193
Information	4,496,460	4,006,700	489,761	3,062,461	960,698
Publishing industries	809,892	751,185	58,707	387,110	271,108
Newspaper, periodical, book and directory publishers	434,459	388,836	45,623	232,602	82,210
Software publishers	* 375,434	* 362,350	* 13,084	* 154,508	188,899
Motion picture and sound recording industries	595,801	259,197	336,605	84,566	165,794
Broadcasting (except internet)	86,969	77,488	* 9,481	35,550	44,281
Internet publishing and broadcasting	0	0	0	0	0
Telecommunications	2,583,186	2,503,157	80,029	2,284,450	369,682
Internet service providers, web search portals, and data processing services	262,329	257,835	* 4,493	223,050	92,191
Other information services	158,283	157,838	* 445	47,736	17,642
Finance, insurance, real estate, and rental and leasing	31,936,360	16,614,676	15,321,684	6,099,012	19,868,251
Finance and insurance	30,788,610	15,914,832	14,873,778	5,840,078	18,906,511
Credit intermediation and related activities	6,140,282	4,082,794	2,057,488	2,417,202	1,721,235
Depository credit intermediation	2,632,368	1,626,182	1,006,187	1,131,527	534,229
Nondepository credit intermediation	2,735,726	1,917,709	818,017	1,164,451	866,555
Activities related to credit intermediation	772,188	538,904	233,285	121,225	320,451
Securities, commodity contracts, and other financial investments and related products	11,084,141	6,361,580	4,722,561	1,950,603	7,581,285

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 1. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Industrial Sector and Selected Industrial Subsector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Industrial sector and selected industrial subsector of Controlled Foreign Corporation	Controlled Foreign Corporations				
	Distributions out of earnings and profits			Dividends paid to controlling U.S. corporation	Total Subpart F income
	Total	Not previously taxed earnings and profits	Previously taxed earnings and profits		
(12)	(13)	(14)	(15)	(16)	
Finance, insurance, real estate, and rental and leasing—continued					
Insurance carriers and related activities	4,227,219	2,482,463	1,744,756	1,000,344	3,964,112
Insurance carriers	1,813,675	903,896	909,780	418,882	2,968,625
Agencies, brokerages, and other insurance related activities	2,413,544	1,578,568	834,976	581,462	995,487
Funds, trusts, and other financial activities	9,336,968	2,987,994	6,348,974	471,928	5,639,879
Real estate and rental and leasing	1,147,750	699,844	447,905	258,934	961,740
Rental and leasing services	314,928	266,879	48,049	34,811	118,627
Commercial and industrial machinery and equipment rental and leasing	248,081	230,650	17,431	34,049	72,842
Other rental and leasing services	* 66,847	* 36,229	* 30,618	* 762	* 45,785
Other real estate and rental and leasing	832,822	432,965	399,857	224,123	843,113
Services	53,687,478	31,355,831	22,331,648	16,119,829	19,575,698
Professional, scientific, and technical services	6,710,285	4,602,111	2,108,175	2,340,132	3,854,100
Architectural, engineering, and related services	470,128	402,395	67,733	93,863	99,215
Computer system design and related services	1,456,259	1,117,214	339,045	536,452	1,456,524
Custom computer programming services	* 12,312	* 12,216	* 97	* 5,821	36,434
Computer systems design services	196,227	71,062	* 125,164	* 26,986	179,833
Other computer system design and related services	1,247,720	1,033,936	213,784	503,645	1,240,257
Management, scientific, and technical consulting services	419,283	370,530	48,753	71,521	577,895
Scientific research and development services	80,850	74,595	* 6,254	* 64,787	55,178
Advertising and related services	2,415,455	1,577,362	838,093	922,363	338,956
Other professional, scientific, and technical services	1,868,311	1,060,015	808,296	651,146	1,326,331
Management of companies and enterprises	44,667,092	24,551,961	20,115,131	12,915,220	14,985,778
Administration and support and waste management and remediation services	611,619	568,914	42,705	98,556	266,321
Educational services	21,723	21,723	0	* 11,091	7,563
Health care and social assistance	205,205	205,195	* 10	* 36,882	* 9,572
Arts, entertainment, and recreation	140,443	140,408	* 35	64,545	26,772
Accommodation and food services	704,964	677,568	* 27,396	369,347	214,257
Other services (except public administration)	626,147	587,951	38,195	284,058	211,336
Nature of business not allocable	* 15,754	* 15,714	* 41	* 10,842	* 101

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 1. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Industrial Sector and Selected Industrial Subsector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Industrial sector and selected industrial subsector of Controlled Foreign Corporation	Controlled Foreign Corporations						
	Receipts by foreign corporations from:						
	All sources	All related parties, total	U.S. corporation filing return	Domestic corporations controlled by U.S. corporation filing return	Any foreign corporations controlled by U.S. corporation filing return	All other related parties	Unrelated parties
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All industries	4,819,870,637	1,326,943,908	227,694,388	269,152,485	829,974,925	122,110	3,535,062,255
Raw materials and energy production	231,754,208	68,074,118	7,377,272	29,167,106	31,529,662	* 78	163,803,585
Agriculture, forestry, and fishing	8,373,384	3,515,961	210,665	459,218	2,846,000	* 78	4,861,513
Mining	182,128,952	59,238,530	7,157,343	25,620,882	26,460,305	0	122,957,367
Oil and gas extraction	153,987,654	53,838,276	6,319,898	23,313,402	24,204,975	0	100,183,287
Mining (except oil and gas)	17,334,703	3,964,651	* 718,913	1,795,897	1,449,841	0	13,370,371
Support activities for mining	10,806,596	1,435,603	* 118,531	511,583	805,489	0	9,403,709
Utilities	41,251,872	5,319,627	9,265	3,087,006	2,223,357	0	35,984,705
Goods production	1,878,079,547	691,114,849	149,945,039	119,217,429	421,853,792	98,590	1,211,413,197
Construction	22,435,556	2,069,902	54,776	601,575	1,413,551	0	20,390,276
Construction of buildings	4,009,452	68,060	* 1,005	* 2,293	64,762	0	3,941,818
Heavy and civil engineering construction	1,666,502	172,104	* 2,020	20,850	149,234	0	1,495,507
Specialty trade contractors	16,759,602	1,829,739	51,751	578,432	1,199,555	0	14,952,951
Manufacturing	1,855,643,991	689,044,947	149,890,263	118,615,853	420,440,241	98,590	1,191,022,921
Food manufacturing	112,029,756	21,952,520	1,549,723	2,343,327	18,024,797	* 34,673	90,608,313
Beverage and tobacco product manufacturing	104,271,874	33,976,976	405,682	1,873,597	31,697,697	0	71,585,428
Beverage manufacturing	58,121,258	12,550,822	362,557	1,795,428	10,392,836	0	46,857,434
Tobacco manufacturing	46,150,616	21,426,154	* 43,124	78,169	21,304,861	0	24,727,994
Textile mills and textile product mills	4,833,864	968,637	190,621	111,948	666,068	0	3,900,444
Apparel manufacturing	10,253,847	4,748,922	729,259	2,562,576	1,457,088	0	5,531,408
Leather and allied product manufacturing	2,722,952	816,878	219,524	* 164,934	432,420	0	1,907,461
Wood product manufacturing	5,453,328	1,224,871	461,961	198,773	564,138	0	4,271,244
Paper manufacturing	32,820,748	7,646,573	1,848,325	1,645,373	4,152,875	0	25,197,340
Printing and related support activities	6,588,841	867,797	124,147	73,012	670,639	0	5,757,023
Petroleum and coal products manufacturing	147,509,774	56,975,683	6,044,710	16,095,916	34,835,057	0	90,535,298
Chemical manufacturing	272,017,619	95,490,855	11,779,284	17,657,644	66,053,765	* 161	178,643,939
Basic chemical manufacturing	42,281,121	8,490,295	2,045,529	899,532	5,545,128	* 106	33,877,901
Pharmaceutical and medicine manufacturing	114,296,840	59,600,253	7,467,230	13,500,737	38,632,232	* 54	56,198,373
Soap, cleaning compound, and toilet preparation manufacturing	25,043,745	4,959,546	300,666	301,453	4,357,426	0	20,486,542
Other chemical manufacturing	90,395,913	22,440,760	1,965,859	2,955,923	17,518,979	0	68,081,123
Plastics and rubber products manufacturing	45,135,859	14,780,202	2,699,199	895,955	11,185,048	0	30,399,109
Plastics products manufacturing	26,772,266	8,584,570	1,581,395	808,353	6,194,822	0	18,203,110
Rubber products manufacturing	18,363,593	6,195,632	1,117,804	87,602	4,990,226	0	12,195,999
Nonmetallic mineral product manufacturing	24,284,882	4,801,217	766,960	620,966	3,413,282	* 9	19,497,463
Primary metal manufacturing	37,333,046	9,635,761	327,215	3,602,998	5,653,265	* 52,282	27,700,745
Fabricated metal product manufacturing	48,213,279	9,681,469	1,281,832	2,078,256	6,321,268	* 113	38,619,992
Machinery manufacturing	72,067,981	20,769,294	5,099,726	2,730,393	12,937,895	* 1,280	51,435,543
Computer and electronic product manufacturing	281,975,119	94,002,620	37,162,293	11,213,120	45,624,266	* 2,941	188,718,040
Communications equipment manufacturing	61,322,150	31,357,167	12,685,589	1,692,644	16,978,933	0	30,128,042
Semiconductor and other electronic component manufacturing	102,541,455	29,539,847	15,102,973	5,590,671	8,843,261	* 2,941	73,208,257
Other computer and electronic manufacturing	118,111,514	33,105,606	9,373,730	3,929,805	19,802,071	0	85,381,741
Electric equipment, appliance, and component manufacturing	79,844,740	29,204,647	5,037,638	9,826,652	14,334,518	* 5,839	50,864,975
Transportation equipment manufacturing	393,960,912	177,136,498	56,987,806	30,109,498	90,039,194	0	217,447,307
Motor vehicle, vehicle body and trailer, and vehicle parts manufacturing	375,747,279	172,052,076	55,748,351	28,026,757	88,276,969	0	204,303,939
Other transportation equipment manufacturing	18,213,633	5,084,422	1,239,455	2,082,742	1,762,225	0	13,143,369
Furniture and related product manufacturing	4,148,460	874,069	209,506	260,515	404,048	0	3,292,311
Miscellaneous manufacturing	170,177,110	103,489,457	16,964,853	14,550,400	71,972,913	* 1,291	85,109,537
Medical and equipment supplies manufacturing	42,480,774	21,349,867	2,362,916	5,357,245	13,629,706	0	21,296,417
Other miscellaneous manufacturing	127,696,336	82,139,590	14,601,937	9,193,155	58,343,207	* 1,291	63,813,120

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 1. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Industrial Sector and Selected Industrial Subsector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Industrial sector and selected industrial subsector of Controlled Foreign Corporation	Controlled Foreign Corporations						
	Receipts by foreign corporations from:						
	All sources	All related parties, total	U.S. corporation filing return	Domestic corporations controlled by U.S. corporation filing return	Any foreign corporations controlled by U.S. corporation filing return	All other related parties	Unrelated parties
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Distribution and transportation of goods	1,264,349,512	215,673,793	30,198,959	54,137,673	131,336,615	* 546	1,050,643,661
Wholesale and retail trade	1,212,134,708	199,724,707	28,940,296	48,509,204	122,274,661	* 546	1,014,142,363
Wholesale trade	856,780,202	153,840,658	27,032,329	26,964,961	99,842,840	* 528	704,427,955
Motor vehicle and motor vehicle parts and supplies wholesalers	34,793,455	3,070,748	1,100,487	102,303	1,867,958	0	31,726,945
Professional and commercial equipment and supplies wholesalers	11,136,231	3,436,462	1,696,196	108,573	1,631,693	0	7,834,418
Electrical and electronic goods wholesalers	85,220,159	15,058,857	3,749,000	1,076,902	10,232,955	0	70,225,177
Machinery, equipment, and supplies wholesalers	60,070,753	9,076,693	2,443,887	923,689	5,709,118	0	51,108,879
Drugs and druggists' sundries wholesalers	100,791,021	22,602,331	4,213,840	1,626,613	16,761,878	0	78,759,061
Apparel, piece goods, and notions wholesalers	10,146,338	1,888,935	101,915	253,741	1,533,279	0	8,262,367
Grocery and related product wholesalers	26,406,344	4,648,566	159,358	1,311,268	3,177,940	0	21,758,932
Chemical and allied products wholesalers	35,238,462	6,615,268	1,603,534	456,182	4,555,553	0	28,787,642
Petroleum and petroleum products wholesalers	217,225,137	22,437,449	4,165,648	10,819,094	7,452,707	0	194,793,007
Other wholesale trade	275,752,302	65,005,349	7,798,466	10,286,595	46,919,760	* 528	211,171,524
Retail trade	355,354,506	45,884,048	1,907,967	21,544,243	22,431,821	* 18	309,714,409
Motor vehicle dealers and parts dealers	19,489,971	5,249,537	* 336,208	* 2,577,168	2,336,161	0	14,270,362
Electronics and appliance stores	10,737,748	799,106	610,171	* 5,455	183,479	0	9,940,145
Building materials and garden equipment and supplies dealers	7,984,051	761,483	* 17,795	* 3,232	740,456	0	7,226,957
Food and beverage stores	10,349,385	97,151	* 40,611	* 11,390	* 45,150	0	10,252,235
Health and personal care stores	4,910,180	257,932	49,755	* 15,646	192,530	0	4,685,861
Clothing and clothing accessories stores	12,229,278	1,503,116	95,202	* 666,020	741,894	0	10,783,116
General merchandise stores	104,941,850	929,425	* 1,163	* 6,663	921,582	* 18	104,032,203
Electronic shopping and mail-order houses	6,610,185	666,150	* 20,391	176,810	468,949	0	5,952,151
Other retailers	178,101,859	35,620,149	736,670	18,081,859	16,801,620	0	142,571,378
Transportation and warehousing	52,214,804	15,949,086	1,258,663	5,628,469	9,061,954	0	36,501,297
Air transportation	5,227,961	1,690,171	* 4,449	219,524	1,466,198	0	3,537,790
Water transportation	8,077,098	3,035,191	50,139	1,797,542	1,187,511	0	5,042,543
Truck transportation	4,553,033	532,544	* 15,502	128,560	388,482	0	4,025,280
Support activities for transportation	22,403,502	8,176,524	1,135,085	2,337,902	4,703,537	0	14,238,336
Other transportation	7,728,269	934,017	* 1,318	858,911	73,788	0	6,794,787
Warehousing and storage	4,224,941	1,580,638	52,170	286,031	1,242,436	0	2,862,562
Information	109,640,278	11,336,935	1,675,211	1,914,419	7,747,090	* 215	98,515,584
Publishing industries	21,324,374	1,926,054	589,469	452,844	883,740	0	19,427,953
Newspaper, periodical, book and directory publishers	11,351,532	678,384	51,572	207,485	419,327	0	10,698,152
Software publishers	9,972,842	1,247,670	537,897	245,359	464,413	0	8,729,802
Motion picture and sound recording industries	24,049,511	2,214,233	* 582	698,983	1,514,668	0	21,849,024
Broadcasting (except internet)	7,935,439	828,380	18,150	57,740	752,490	0	7,113,613
Internet publishing and broadcasting	192,224	49,958	* 8,810	* 38,243	* 2,905	0	142,271
Telecommunications	36,892,363	4,426,665	509,606	298,234	3,618,610	* 215	32,606,590
Internet service providers, web search portals, and data processing services	12,536,881	1,086,064	251,943	168,230	665,891	0	11,469,617
Other information services	6,709,485	805,582	296,650	200,145	308,787	0	5,906,516
Finance, insurance, real estate, and rental and leasing	513,377,523	120,020,680	7,000,216	38,449,004	74,560,983	* 10,478	397,289,720
Finance and insurance	477,314,006	116,547,892	6,937,158	37,983,300	71,616,956	* 10,478	364,528,634
Credit intermediation and related activities	104,731,256	19,111,935	332,937	4,499,832	14,279,166	0	86,841,209
Depository credit intermediation	36,097,455	5,855,700	* 639	2,866,245	2,988,816	0	30,275,332
Nondepository credit intermediation	59,024,705	11,054,115	247,347	1,186,458	9,620,310	0	49,155,378
Activities related to credit intermediation	9,609,097	2,202,119	84,951	447,129	1,670,040	0	7,410,500
Securities, commodity contracts, and other financial investments and related products	213,746,387	73,975,123	6,266,697	27,310,013	40,391,136	* 7,276	141,241,225

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 1. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Industrial Sector and Selected Industrial Subsector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Industrial sector and selected industrial subsector of Controlled Foreign Corporation	Controlled Foreign Corporations						
	Receipts by foreign corporations from:						
	All sources	All related parties, total	U.S. corporation filing return	Domestic corporations controlled by U.S. corporation filing return	Any foreign corporations controlled by U.S. corporation filing return	All other related parties	Unrelated parties
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Finance, insurance, real estate, and rental and leasing—continued							
Insurance carriers and related activities	116,866,070	5,319,389	193,737	1,882,927	3,242,725	0	112,144,213
Insurance carriers	84,770,876	1,870,730	50,105	709,839	1,110,785	0	82,973,732
Agencies, brokerages, and other insurance related activities	32,095,194	3,448,659	143,632	1,173,088	2,131,939	0	29,170,481
Funds, trusts, and other financial activities	41,970,293	18,141,445	143,786	4,290,528	13,703,929	* 3,202	24,301,987
Real estate and rental and leasing	36,063,517	3,472,789	63,058	465,704	2,944,027	0	32,761,087
Rental and leasing services	20,125,754	1,261,837	9,623	88,122	1,164,093	0	18,974,345
Commercial and industrial machinery and equipment rental and leasing	9,859,494	943,703	6,341	56,139	881,222	0	8,919,859
Other rental and leasing services	10,266,260	318,135	* 3,282	* 31,983	282,871	0	10,054,487
Other real estate and rental and leasing	15,937,763	2,210,951	53,436	377,582	1,779,934	0	13,786,741
Services	822,329,696	220,668,411	31,480,363	26,247,410	162,928,435	* 12,203	613,110,612
Professional, scientific, and technical services	325,073,544	82,090,698	21,529,518	13,285,311	47,263,861	* 12,008	244,777,670
Architectural, engineering, and related services	14,733,593	1,844,285	294,087	246,500	1,303,692	* 6	12,938,877
Computer system design and related services	164,586,215	43,460,812	13,908,278	7,535,287	22,017,247	0	121,858,164
Custom computer programming services	2,917,243	1,092,109	615,933	267,667	208,509	0	1,860,257
Computer systems design services	15,180,168	4,104,253	766,854	775,388	2,562,011	0	11,100,268
services	146,488,803	38,264,450	12,525,491	6,492,232	19,246,727	0	108,897,639
Management, scientific, and technical consulting services	21,385,554	8,512,898	766,419	589,501	7,156,979	0	13,034,597
Scientific research and development services	6,003,767	3,084,385	1,190,267	936,699	957,418	0	2,982,612
Advertising and related services	45,126,346	6,390,269	307,861	446,142	5,636,266	0	39,010,632
Other professional, scientific, and technical services	73,238,070	18,798,049	5,062,606	3,531,182	10,192,259	* 12,002	54,952,788
Management of companies and enterprises	400,870,739	124,221,934	8,313,690	10,569,829	105,338,220	* 195	285,743,800
Administration and support and waste management and remediation services	43,159,640	9,852,746	1,154,936	1,271,731	7,426,080	0	33,782,028
Educational services	2,563,845	104,658	* 5,689	11,198	87,771	0	2,462,064
Health care and social assistance	3,173,595	316,188	42,375	9,698	264,116	0	2,860,983
Arts, entertainment, and recreation	4,552,881	702,406	62,007	433,320	207,079	0	3,871,410
Accommodation and food services	26,843,858	1,111,746	121,246	270,523	719,977	0	25,757,332
Other services (except public administration)	16,091,594	2,268,034	250,903	395,801	1,621,331	0	13,855,325
Nature of business not allocable	339,873	55,122	17,328	* 19,445	18,349	0	285,897

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 1. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Industrial Sector and Selected Industrial Subsector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Industrial sector and selected industrial subsector of Controlled Foreign Corporation	Controlled Foreign Corporations						
	Payments by foreign corporations to:						
	All recipients	All related parties, total	U.S. corporation filing return	Domestic corporations controlled by U.S. corporation filing return	Any foreign corporations controlled by U.S. corporation filing return	All other related parties	Unrelated parties
	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All industries	4,496,115,251	1,283,591,906	231,165,265	316,154,978	736,024,626	247,038	3,228,510,720
Raw materials and energy production	182,028,038	45,265,839	6,169,416	12,280,253	26,791,914	* 24,255	136,946,099
Agriculture, forestry, and fishing	8,012,068	2,006,829	128,143	451,546	1,402,964	* 24,176	6,008,481
Mining	135,396,792	39,534,479	5,988,084	11,352,142	22,194,175	* 79	96,029,259
Oil and gas extraction	111,565,586	33,183,785	5,196,044	8,676,986	19,310,676	* 79	78,515,668
Mining (except oil and gas)	14,375,325	3,792,426	631,412	1,049,580	2,111,434	0	10,597,366
Support activities for mining	9,455,881	2,558,269	160,627	1,625,576	772,066	0	6,916,226
Utilities	38,619,178	3,724,531	53,190	476,566	3,194,775	0	34,908,359
Goods production	1,784,277,300	534,079,642	102,266,106	122,950,912	308,667,420	195,204	1,252,488,706
Construction	21,374,670	3,070,705	208,628	723,453	2,138,624	0	18,335,160
Construction of buildings	3,730,223	92,773	* 22,242	* 22,208	48,322	0	3,646,498
Heavy and civil engineering construction	1,568,253	183,680	5,171	18,435	160,074	0	1,393,385
Specialty trade contractors	16,076,194	2,794,253	181,215	682,810	1,930,228	0	13,295,276
Manufacturing	1,762,902,630	531,008,937	102,057,478	122,227,459	306,528,796	195,204	1,234,153,546
Food manufacturing	110,807,614	19,457,310	3,135,242	2,806,115	13,351,304	* 164,649	91,418,111
Beverage and tobacco product manufacturing	96,157,963	17,907,952	1,792,759	4,451,738	11,663,456	0	78,643,963
Beverage manufacturing	50,973,670	11,774,623	1,783,439	2,839,595	7,151,588	0	39,557,346
Tobacco manufacturing	45,184,293	6,133,329	* 9,319	1,612,142	4,511,868	0	39,086,616
Textile mills and textile product mills	4,649,094	747,183	247,147	95,673	404,363	0	3,904,597
Apparel manufacturing	9,716,926	2,216,883	475,850	692,280	1,035,335	* 13,418	7,600,321
Leather and allied product manufacturing	2,550,118	500,088	127,742	* 34,417	337,929	0	2,052,162
Wood product manufacturing	5,534,584	833,615	169,675	197,233	466,707	0	4,700,980
Paper manufacturing	31,624,721	6,454,114	1,387,352	1,545,860	3,520,901	0	25,191,627
Printing and related support activities	6,420,736	1,122,646	266,721	269,012	586,913	0	5,327,476
Petroleum and coal products manufacturing	141,318,421	67,781,335	1,503,518	32,224,378	34,053,196	* 243	73,547,123
Chemical manufacturing	243,195,875	82,290,744	19,438,997	18,346,413	44,504,007	* 1,327	161,337,948
Basic chemical manufacturing	40,459,395	8,858,623	2,371,231	2,591,912	3,894,445	* 1,035	31,726,056
Pharmaceutical and medicine manufacturing	96,281,841	42,146,326	10,499,880	7,313,960	24,332,194	* 292	54,214,136
Soap, cleaning compound, and toilet preparation manufacturing	23,752,233	8,415,672	1,143,303	2,756,402	4,515,967	0	15,467,910
Other chemical manufacturing	82,702,406	22,870,123	5,424,582	5,684,140	11,761,401	* [2]	59,929,847
Plastics and rubber products manufacturing	44,026,249	8,692,850	2,895,722	955,212	4,841,916	0	35,377,471
Plastics products manufacturing	26,126,565	3,888,746	1,156,882	644,111	2,087,754	0	22,274,291
Rubber products manufacturing	17,899,685	4,804,103	1,738,840	311,101	2,754,163	0	13,103,180
Nonmetallic mineral product manufacturing	21,516,189	5,563,687	2,061,325	1,163,303	2,335,884	* 3,175	15,959,161
Primary metal manufacturing	33,870,466	8,101,917	380,678	2,317,370	5,403,788	* 81	25,818,325
Fabricated metal product manufacturing	45,229,142	8,398,684	1,868,453	1,697,630	4,832,226	* 375	36,916,954
Machinery manufacturing	69,224,146	15,315,796	4,521,525	2,510,913	8,277,359	* 5,999	54,051,036
Computer and electronic product manufacturing	265,128,486	96,770,283	27,003,870	18,345,549	51,415,939	* 4,925	168,640,963
Communications equipment manufacturing	58,673,074	22,819,060	6,037,804	1,137,988	15,643,268	0	35,897,786
Semiconductor and other electronic component manufacturing	93,872,069	33,338,834	15,869,452	8,539,199	8,925,258	* 4,925	60,588,418
Other computer and electronic manufacturing	112,583,342	40,612,389	5,096,614	8,668,361	26,847,414	0	72,154,760
Electric equipment, appliance, and component manufacturing	75,101,658	17,498,671	4,388,948	3,798,891	9,310,078	* 755	57,750,371
Transportation equipment manufacturing	391,995,379	100,818,602	19,907,591	21,643,241	59,267,771	0	291,388,221
Motor vehicle, vehicle body and trailer, and vehicle parts manufacturing	374,907,425	96,690,980	19,008,187	20,438,358	57,244,435	0	278,418,990
Other transportation equipment manufacturing	17,087,954	4,127,622	899,404	1,204,883	2,023,336	0	12,969,232
Furniture and related product manufacturing	4,112,681	718,660	117,073	174,003	427,585	0	3,399,430
Miscellaneous manufacturing	160,722,182	69,817,919	10,367,292	8,958,231	50,492,138	* 258	91,127,308
Medical and equipment supplies manufacturing	39,553,986	17,506,915	3,750,121	4,324,806	9,431,989	0	22,084,129
Other miscellaneous manufacturing	121,168,197	52,311,003	6,617,171	4,633,425	41,060,149	* 258	69,043,179

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 1. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Industrial Sector and Selected Industrial Subsector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Industrial sector and selected industrial subsector of Controlled Foreign Corporation	Controlled Foreign Corporations						
	Payments by foreign corporations to:						
	All recipients	All related parties, total	U.S. corporation filing return	Domestic corporations controlled by U.S. corporation filing return	Any foreign corporations controlled by U.S. corporation filing return	All other related parties	Unrelated parties
	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Distribution and transportation of goods	1,214,566,615	341,376,042	71,555,709	74,637,195	195,169,410	13,729	879,375,347
Wholesale and retail trade	1,164,072,019	321,154,538	68,459,388	67,864,005	184,817,417	13,729	847,187,374
Wholesale trade	815,420,342	266,192,082	60,915,465	57,657,523	147,609,318	* 9,775	553,247,339
Motor vehicle and motor vehicle parts and supplies wholesalers	34,095,156	8,380,475	1,578,365	2,790,294	4,011,816	0	25,719,177
Professional and commercial equipment and supplies wholesalers	10,246,797	5,345,262	2,035,586	1,405,599	1,904,077	0	4,958,056
Electrical and electronic goods wholesalers	82,836,389	31,491,007	15,529,355	4,267,681	11,693,971	0	51,614,538
Machinery, equipment, and supplies wholesalers	55,978,988	27,300,633	11,620,560	2,193,227	13,486,845	0	31,210,790
Drugs and druggists' sundries wholesalers	90,736,123	30,490,326	6,768,466	3,423,761	20,298,098	0	60,640,886
Apparel, piece goods, and notions wholesalers	9,126,498	2,651,158	601,521	283,031	1,761,388	* 5,218	6,495,755
Grocery and related product wholesalers	25,376,323	6,759,471	611,924	543,451	5,601,135	* 2,961	18,619,090
Chemical and allied products wholesalers	34,590,325	13,019,116	3,494,590	2,113,078	7,411,449	0	21,656,807
Petroleum and petroleum products wholesalers	208,310,018	39,719,432	1,289,292	24,822,807	13,607,333	0	168,680,470
Other wholesale trade	264,123,725	101,035,202	17,385,805	15,814,595	67,833,206	* 1,596	163,651,770
Retail trade	348,651,677	54,962,456	7,543,922	10,206,481	37,208,099	* 3,953	293,940,035
Motor vehicle dealers and parts dealers	19,327,493	3,580,870	47,966	37,406	3,493,516	* 1,983	15,751,519
Electronics and appliance stores	10,573,259	2,564,276	570,481	109,447	1,884,348	0	8,025,468
Building materials and garden equipment and supplies dealers	7,923,665	1,805,362	141,944	290,856	1,372,562	0	6,144,273
Food and beverage stores	10,022,407	903,211	512,712	80,303	310,196	0	9,119,196
Health and personal care stores	4,907,497	879,970	* 258,098	87,389	534,483	0	4,027,905
Clothing and clothing accessories stores	11,787,227	1,997,790	204,923	573,162	1,219,705	0	9,813,977
General merchandise stores	107,261,136	5,699,691	1,146,651	* 1,110,506	3,440,564	* 1,971	101,561,445
Electronic shopping and mail-order houses	6,277,608	909,570	* 140,645	269,404	499,521	0	5,368,040
Other retailers	170,571,384	36,621,716	4,520,502	7,648,010	24,453,205	0	134,128,211
Transportation and warehousing	50,494,596	20,221,504	3,096,322	6,773,190	10,351,992	0	32,187,973
Air transportation	5,069,039	1,974,372	* 20,513	345,154	1,608,705	0	3,095,056
Water transportation	7,282,919	1,459,555	252,735	23,298	1,183,523	0	5,824,055
Truck transportation	4,461,509	396,328	56,599	133,221	206,509	0	4,065,206
Support activities for transportation	21,949,520	11,503,512	2,438,787	3,184,367	5,880,358	0	12,205,822
Other transportation	7,607,784	3,169,532	144,210	2,878,197	147,126	0	4,438,866
Warehousing and storage	4,123,826	1,718,205	183,478	208,954	1,325,773	0	2,558,969
Information	104,966,237	23,048,446	2,100,995	12,310,966	8,630,748	* 5,737	82,469,017
Publishing industries	18,388,762	4,923,101	1,183,770	2,271,633	1,466,643	* 1,055	13,486,960
Newspaper, periodical, book and directory publishers	9,530,553	1,803,228	338,215	661,633	802,325	* 1,055	7,744,254
Software publishers	8,858,209	3,119,873	845,555	1,610,001	664,318	0	5,742,706
Motion picture and sound recording industries	22,175,823	8,239,520	* 46,133	6,248,415	1,941,202	* 3,769	14,434,754
Broadcasting (except internet)	7,607,290	742,838	56,710	79,736	606,391	0	6,868,505
Internet publishing and broadcasting	194,738	12,297	3,717	* 1,401	7,178	0	182,449
Telecommunications	40,240,209	6,347,724	445,224	2,518,990	3,382,598	* 913	33,913,240
Internet service providers, web search portals, and data processing services	10,209,281	977,115	151,301	267,417	558,396	0	9,235,753
Other information services	6,150,133	1,805,853	214,139	923,373	668,340	0	4,347,354
Finance, insurance, real estate, and rental and leasing	457,631,603	126,179,921	9,047,119	37,445,908	79,682,490	4,404	334,572,841
Finance and insurance	425,140,617	121,076,046	8,519,108	36,433,835	76,119,658	3,445	306,794,704
Credit intermediation and related activities	90,237,139	24,745,470	2,075,097	7,439,260	15,230,795	* 317	66,241,297
Depository credit intermediation	30,772,612	8,199,966	203,799	3,435,259	4,560,908	0	22,575,071
Nondepository credit intermediation	50,475,532	14,307,667	1,762,764	3,711,958	8,832,627	* 317	36,891,829
Activities related to credit intermediation	8,988,995	2,237,837	108,533	292,044	1,837,260	0	6,774,396
Securities, commodity contracts, and other financial investments and related products	190,784,829	70,360,255	5,558,511	23,824,356	40,974,779	* 2,609	121,905,976

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 1. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Industrial Sector and Selected Industrial Subsector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Industrial sector and selected industrial subsector of Controlled Foreign Corporation	Controlled Foreign Corporations						
	Payments by foreign corporations to:						
	All recipients	All related parties, total	U.S. corporation filing return	Domestic corporations controlled by U.S. corporation filing return	Any foreign corporations controlled by U.S. corporation filing return	All other related parties	Unrelated parties
	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Finance, insurance, real estate, and rental and leasing—continued							
Insurance carriers and related activities	104,634,209	6,595,916	217,102	2,209,826	4,168,911	* 76	98,447,591
Insurance carriers	75,516,204	2,749,654	51,917	987,762	1,709,975	0	72,785,461
Agencies, brokerages, and other insurance related activities	29,118,005	3,846,261	165,186	1,222,064	2,458,936	* 76	25,662,130
Funds, trusts, and other financial activities	39,484,440	19,374,406	668,398	2,960,393	15,745,172	* 443	20,199,841
Real estate and rental and leasing	32,490,985	5,103,875	528,010	1,012,073	3,562,833	* 959	27,778,136
Rental and leasing services	18,926,803	2,451,470	209,809	429,617	1,811,100	* 944	16,759,073
Commercial and industrial machinery and equipment rental and leasing	9,022,756	1,898,468	118,508	250,523	1,529,357	* 80	7,402,612
Other rental and leasing services	9,904,047	553,002	91,302	179,094	281,743	* 864	9,356,460
Other real estate and rental and leasing	13,564,182	2,652,405	318,201	582,456	1,751,733	* 15	11,019,064
Services	752,258,302	213,602,562	40,010,897	56,526,648	117,061,308	* 3,709	542,308,582
Professional, scientific, and technical services	302,612,380	93,186,984	20,961,955	24,218,459	48,004,781	* 1,789	210,201,013
Architectural, engineering, and related services	13,951,528	1,984,792	759,502	265,809	958,967	* 514	11,980,780
Computer system design and related services	149,371,981	51,766,126	14,078,541	17,001,898	20,685,688	0	98,121,155
Custom computer programming services	2,755,557	441,647	190,492	88,384	162,772	0	2,316,621
Computer systems design services	12,834,753	3,949,734	949,244	1,336,300	1,664,190	0	8,900,196
services	133,781,671	47,374,745	12,938,805	15,577,214	18,858,726	0	86,904,338
Management, scientific, and technical consulting services	19,082,149	4,483,602	690,890	245,162	3,547,551	0	14,629,293
Scientific research and development services	6,186,250	1,056,760	428,476	190,111	438,172	0	5,141,386
Advertising and related services	45,341,587	19,532,495	205,745	3,243,603	16,083,135	* 12	25,871,994
Other professional, scientific, and technical services	68,678,885	14,363,209	4,798,802	3,271,876	6,291,269	* 1,263	54,456,405
Management of companies and enterprises	357,325,156	106,262,300	15,009,877	28,938,915	62,311,842	* 1,666	253,339,311
Administration and support and waste management and remediation services	41,128,344	4,795,541	768,815	737,480	3,288,993	* 254	36,622,173
Educational services	2,280,961	218,318	51,185	74,795	92,338	0	2,063,507
Health care and social assistance	3,183,690	550,363	107,019	76,132	367,212	0	2,636,147
Arts, entertainment, and recreation	4,493,659	778,497	132,571	336,868	309,058	0	3,733,620
Accommodation and food services	25,862,960	2,729,968	1,071,755	613,897	1,044,316	0	23,135,804
Other services (except public administration)	15,371,153	5,080,590	1,907,720	1,530,101	1,642,769	0	10,577,007
Nature of business not allocable	387,157	39,453	15,023	* 3,095	21,335	0	350,130

* Data should be used with caution because of the small number of returns on which they are based.

[1] Number of returns is not additive because some U.S. corporations had Controlled Foreign Corporations in more than one industrial sector. The industrial activity of the parent corporation filing the return often differs from that of the Controlled Foreign Corporations.

[2] Value is less than \$500.

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

Controlled Foreign Corporations, 2006

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Table 2. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation, Tax Year 2006

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns [1]	Controlled Foreign Corporations				
		Number of foreign corporations	Total assets		Total receipts	Current earnings and profits (less deficit) before income taxes
			Beginning of year	End of year		
	(1)	(2)	(3)	(4)	(5)	(6)
All geographic regions	11,873	78,249	9,809,404,944	11,666,004,281	4,819,870,637	509,527,961
Latin America, total	3,154	10,885	481,406,085	548,309,807	388,789,560	43,579,426
Mexico	2,253	4,701	257,929,524	289,934,644	203,604,893	19,072,528
Central America and Caribbean countries, total	507	1,334	26,410,721	28,305,320	23,135,829	2,918,448
Costa Rica	275	375	4,043,574	5,049,709	5,214,938	514,402
Dominican Republic	77	100	2,034,300	2,842,808	1,691,160	412,878
El Salvador	85	126	2,692,347	2,761,045	3,012,990	172,530
Guatemala	125	217	3,581,758	3,963,097	4,308,221	355,209
Honduras	80	147	1,612,984	1,759,806	2,229,911	103,967
Panama (including Canal Zone)	165	274	11,499,994	10,744,720	6,003,866	1,304,859
Other Central American and Caribbean countries	70	95	945,763	1,184,135	674,744	54,603
South America, total	1,465	4,850	197,065,840	230,069,843	162,048,838	21,588,449
Argentina	589	912	20,142,340	22,162,906	23,946,244	2,223,248
Bolivia	42	58	921,768	958,236	592,233	105,107
Brazil	964	1,692	108,824,260	130,631,204	85,296,215	10,777,914
Chile	398	684	33,817,510	35,605,584	16,325,176	3,396,013
Colombia	264	391	7,273,131	9,525,789	10,100,052	907,451
Ecuador	94	161	1,613,101	2,031,988	2,748,663	209,351
Peru	196	245	6,454,049	7,700,888	4,022,598	937,026
Uruguay	144	201	1,957,105	2,184,225	2,139,681	116,524
Venezuela	301	462	15,537,182	18,441,422	15,679,177	2,832,042
Other South American countries	37	45	525,394	827,601	1,198,798	83,772
Other Western Hemisphere, total	4,626	10,876	2,172,527,654	2,544,979,208	1,019,494,063	134,595,165
Bahamas	94	385	64,823,713	85,501,925	26,664,397	8,700,182
Barbados	150	194	10,290,125	11,513,230	4,453,877	1,027,583
Bermuda	428	978	600,562,946	729,332,704	230,203,753	48,924,357
British Virgin Islands	254	424	60,972,023	45,401,183	27,095,416	6,693,973
Canada	3,776	6,935	828,387,526	948,892,794	580,652,462	42,246,980
Cayman Islands	652	1,580	561,940,926	646,609,465	145,127,344	25,807,629
Jamaica	42	54	1,850,290	2,363,705	1,392,373	150,211
Netherlands Antilles	92	130	41,021,703	71,774,754	2,558,990	767,521
Trinidad and Tobago	64	77	1,217,587	1,324,969	530,117	79,894
Other Western Hemisphere countries	65	118	1,460,814	2,264,480	815,334	196,835
Europe, total	5,922	34,158	5,754,586,651	6,957,738,461	2,447,582,661	238,413,571
European Union, total	5,769	31,306	5,342,396,764	6,502,796,706	2,156,381,207	196,063,572
Austria	373	541	21,997,195	25,466,744	22,746,988	2,876,760
Belgium	664	1,189	71,164,699	76,790,311	53,946,960	2,721,469
Bulgaria	72	97	400,605	511,158	701,503	51,709
Cyprus	68	88	2,254,381	3,807,464	1,779,738	49,359
Czech Republic	339	511	16,244,810	21,257,208	12,733,432	833,717
Denmark	410	675	27,368,353	34,207,215	18,176,843	1,330,041
Estonia	52	64	241,335	318,850	462,882	25,733
Finland	241	355	9,992,659	10,424,026	7,736,838	407,091
France (including Corsica, Guadeloupe, Martinique, and Reunion)	1,463	3,381	231,408,189	263,801,593	140,197,949	10,307,697
Germany	1,888	4,160	311,444,317	371,973,326	225,492,273	14,041,700
Greece	179	246	5,446,004	6,546,475	7,345,769	466,743
Hungary	308	437	16,942,871	23,508,144	12,464,526	1,083,197
Ireland	642	1,140	346,978,415	513,394,734	168,565,706	33,556,071
Italy	909	1,699	82,200,140	93,511,546	73,985,525	6,534,605
Latvia	40	70	275,227	774,430	587,527	12,716
Lithuania	30	33	366,339	550,882	739,317	57,533
Luxembourg	294	515	530,915,954	551,577,959	212,365,063	17,031,369
Malta	18	23	1,203,808	2,786,226	593,144	47,980
Netherlands	1,365	3,123	698,260,287	756,366,608	305,677,784	36,778,601

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 2. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns [1]	Controlled Foreign Corporations				
		Number of foreign corporations	Total assets		Total receipts	Current earnings and profits (less deficit) before income taxes
			Beginning of year	End of year		
	(1)	(2)	(3)	(4)	(5)	(6)
Europe, total—continued						
Poland	456	742	31,992,017	40,552,563	25,370,692	2,103,248
Portugal (including Azores)	244	406	21,417,409	26,213,294	15,072,920	1,994,242
Romania	149	218	3,723,976	4,870,540	4,117,303	303,759
Slovakia	133	187	3,125,511	4,375,561	2,980,161	177,337
Slovenia	50	57	729,475	842,614	1,175,832	76,612
Spain (including Canary Isles)	842	1,599	125,593,457	159,226,761	147,329,312	10,877,675
Sweden	588	1,061	70,956,850	88,946,389	49,553,736	4,569,835
United Kingdom and Northern Ireland (including Gibraltar)	3,929	8,688	2,709,752,480	3,420,194,083	644,481,488	47,746,771
Other European countries, total	1,090	2,852	412,189,887	454,941,755	291,201,453	42,349,999
Croatia	49	68	168,310	3,266,356	434,733	22,101
Guernsey	40	67	20,015,748	23,446,223	782,058	24,779
Jersey	49	97	42,457,209	43,477,664	4,073,416	1,359,224
Norway	259	417	24,087,419	27,235,279	16,693,323	5,223,855
Russia	281	506	7,530,413	9,771,847	14,970,113	1,495,127
Switzerland	770	1,410	312,118,290	336,084,352	247,790,701	32,592,690
Ukraine	71	105	1,476,105	2,173,446	3,593,532	406,140
Other European countries	121	182	4,336,392	9,486,590	2,863,577	1,226,082
Africa, total	685	1,602	43,613,748	55,052,222	40,522,758	5,597,439
North Africa, total	133	247	5,094,448	5,915,620	4,452,263	306,348
Egypt	76	119	3,636,415	4,105,570	2,633,117	205,571
Morocco	53	60	1,060,330	1,179,921	1,162,001	42,012
Other North African countries	43	67	397,703	630,128	657,145	58,764
East Africa, total	264	378	12,676,787	18,919,344	4,578,539	67,159
Mauritius	227	286	11,524,881	17,715,305	3,168,592	29,474
Other East African countries	53	92	1,151,906	1,204,039	1,409,947	37,685
West and Central Africa, total	104	248	12,100,602	14,797,819	8,940,188	3,165,066
Liberia	18	59	5,796,356	6,616,291	2,176,432	793,299
Nigeria	54	80	5,258,490	6,967,593	4,769,924	2,356,647
Other West and Central African countries	54	109	1,045,756	1,213,935	1,993,832	15,120
Southern Africa, total	384	730	13,741,910	15,419,439	22,551,769	2,058,866
South Africa	376	643	12,974,807	14,241,443	21,145,251	2,030,811
Other Southern African countries	37	87	767,103	1,177,996	1,406,518	28,055
Asia, total	4,595	16,762	994,173,894	1,155,025,100	759,034,695	68,970,590
Central, Northern, and Southwestern Asia, total	268	406	11,578,285	18,072,692	24,070,125	2,019,487
Turkey	221	317	9,513,596	15,622,095	22,366,774	1,386,540
Other Central, Northern, and Southwestern Asian countries	60	89	2,064,689	2,450,597	1,703,351	632,947
Middle East, total	699	1,067	25,555,734	32,757,612	19,206,879	1,908,970
Israel	564	803	22,227,968	29,063,753	14,590,869	1,290,654
United Arab Emirates	114	133	1,003,210	1,383,594	2,236,985	259,218
Other Middle East countries	83	131	2,324,556	2,310,266	2,379,024	359,098
Southern and Southeastern Asia, total	2,123	5,919	227,473,125	234,948,186	236,979,781	22,424,781
India	1,158	1,634	19,508,680	27,471,452	26,889,445	2,939,908
Indonesia	216	338	12,368,126	14,533,675	14,690,082	3,808,435
Malaysia	497	829	26,613,422	28,062,580	24,238,850	2,077,421
Pakistan	47	54	685,060	643,219	841,374	120,356
Philippines	283	512	15,287,201	16,472,137	13,970,420	1,688,779
Singapore	1,068	1,681	131,723,635	122,562,803	122,636,010	9,522,356
Thailand	427	710	20,544,544	24,236,140	32,292,708	2,161,851
Vietnam	75	86	491,190	587,807	646,735	9,755
Other Southern and Southeastern Asian countries	56	75	251,267	378,373	774,158	95,920

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 2. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns [1]	Controlled Foreign Corporations				
		Number of foreign corporations	Total assets		Total receipts	Current earnings and profits (less deficit) before income taxes
			Beginning of year	End of year		
	(1)	(2)	(3)	(4)	(5)	(6)
Asia, total—continued						
Eastern Asia, total	3,206	9,370	729,566,750	869,246,610	478,777,911	42,617,351
China	1,739	3,426	48,821,791	65,480,943	82,098,329	6,093,070
Hong Kong	1,190	1,978	102,736,702	119,123,338	66,151,498	9,856,015
Japan (including Okinawa and Ryukyu Islands)	1,379	2,554	389,503,893	473,249,351	211,533,432	15,745,699
South Korea	579	814	123,047,880	133,887,527	79,929,828	8,016,576
Taiwan	406	564	64,278,381	76,829,374	37,246,615	2,825,450
Other Eastern Asian countries	31	33	1,178,102	676,076	1,818,209	80,542
Oceania, total	1,408	3,423	332,046,177	372,069,714	135,424,439	15,814,134
Australia	1,289	2,651	318,623,254	358,270,203	124,535,785	14,528,446
New Zealand	428	639	11,235,077	11,511,779	10,067,473	788,298
Other countries of Oceania	51	133	2,187,847	2,287,732	821,181	497,391
Puerto Rico and U.S. Possessions, total	359	542	31,050,735	32,829,769	29,022,461	2,557,637
Puerto Rico	301	401	23,807,087	26,731,941	26,729,345	2,148,215
U.S. Possessions, total	83	141	7,243,648	6,097,828	2,293,116	409,422
Virgin Islands, U.S.	53	80	6,781,941	5,656,167	1,342,697	398,558
Other U.S. Possessions	37	61	461,706	441,660	950,418	10,863
OPEC countries, total (countries included above)	513	1,100	35,212,680	42,603,875	39,184,444	9,544,563

Footnotes at end of table.

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Table 2. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations				
	Income taxes	Current earnings and profits (less deficit) after income taxes	Foreign corporations with current earnings and profits (+) before income taxes		
			Current earnings and profits before income taxes	Income taxes	Current earnings and profits after income taxes
	(7)	(8)	(9)	(10)	(11)
All geographic regions	98,616,121	410,911,841	587,825,240	96,589,279	491,235,961
Latin America, total	9,489,317	34,090,109	47,943,329	9,282,154	38,661,175
Mexico	4,129,658	14,942,871	20,876,637	4,047,120	16,829,517
Central America and Caribbean countries, total	499,034	2,419,415	3,157,073	491,439	2,665,634
Costa Rica	84,068	430,334	574,827	82,799	492,028
Dominican Republic	108,420	304,458	424,009	107,973	316,036
El Salvador	30,368	142,162	193,094	30,713	162,380
Guatemala	109,788	245,421	387,139	107,729	279,410
Honduras	19,867	84,100	126,337	18,659	107,678
Panama (including Canal Zone)	127,022	1,177,837	1,380,909	125,072	1,255,837
Other Central American and Caribbean countries	19,501	35,102	70,759	18,493	52,266
South America, total	4,860,625	16,727,824	23,909,619	4,743,595	19,166,024
Argentina	607,794	1,615,454	2,463,632	585,134	1,878,498
Bolivia	18,139	86,968	108,057	18,139	89,918
Brazil	2,210,859	8,567,055	12,350,824	2,142,259	10,208,565
Chile	530,481	2,865,533	3,629,752	527,047	3,102,705
Colombia	310,649	596,802	979,704	303,179	676,525
Ecuador	43,418	165,933	218,363	48,475	169,889
Peru	201,295	735,732	967,224	187,586	779,638
Uruguay	20,789	95,735	139,524	20,386	119,138
Venezuela	896,019	1,936,023	2,958,459	890,272	2,068,187
Other South American countries	21,182	62,590	94,081	21,119	72,962
Other Western Hemisphere, total	25,703,732	108,891,433	149,309,962	25,551,085	123,758,876
Bahamas	2,246,231	6,453,951	9,543,271	2,235,140	7,308,131
Barbados	67,578	960,005	1,115,498	66,176	1,049,321
Bermuda	6,181,646	42,742,711	51,162,753	5,975,999	45,186,754
British Virgin Islands	1,179,058	5,514,914	6,914,892	1,177,044	5,737,848
Canada	11,097,554	31,149,426	51,159,373	11,239,260	39,920,113
Cayman Islands	4,859,278	20,948,351	28,081,689	4,790,190	23,291,499
Jamaica	16,872	133,339	162,378	16,880	145,498
Netherlands Antilles	17,906	749,615	814,172	17,651	796,521
Trinidad and Tobago	17,272	62,622	102,809	17,171	85,638
Other Western Hemisphere countries	20,335	176,500	253,126	15,573	237,553
Europe, total	43,464,536	194,949,035	284,271,809	41,952,088	242,319,721
European Union, total	36,765,137	159,298,435	239,703,520	35,306,914	204,396,606
Austria	534,937	2,341,823	3,045,236	529,180	2,516,056
Belgium	831,836	1,889,633	3,676,806	698,361	2,978,445
Bulgaria	8,010	43,699	61,293	7,857	53,436
Cyprus	25,471	23,888	199,850	19,410	180,439
Czech Republic	239,138	594,579	1,205,300	233,319	971,981
Denmark	262,018	1,068,023	1,848,564	254,789	1,593,775
Estonia	2,169	23,564	29,531	* 1,988	27,543
Finland	103,403	303,688	567,676	102,384	465,291
France (including Corsica, Guadeloupe, Martinique, and Reunion)	2,682,312	7,625,385	13,770,124	2,622,813	11,147,312
Germany	3,524,132	10,517,569	17,766,711	3,284,382	14,482,329
Greece	184,934	281,809	553,983	174,307	379,676
Hungary	125,593	957,603	1,243,463	110,267	1,133,196
Ireland	1,863,666	31,692,405	37,551,579	1,803,293	35,748,286
Italy	2,094,535	4,440,070	7,677,287	2,005,529	5,671,758
Latvia	4,351	8,364	25,108	4,127	20,981
Lithuania	13,214	44,320	59,303	12,139	47,164
Luxembourg	2,225,896	14,805,473	17,818,751	2,201,999	15,616,752
Malta	2,237	45,743	49,620	2,229	47,391
Netherlands	6,362,476	30,416,124	41,989,586	6,181,833	35,807,753

Footnotes at end of table.

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Table 2. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations				
	Income taxes	Current earnings and profits (less deficit) after income taxes	Foreign corporations with current earnings and profits (+) before income taxes		
			Current earnings and profits before income taxes	Income taxes	Current earnings and profits after income taxes
	(7)	(8)	(9)	(10)	(11)
Europe, total—continued					
Poland	456,758	1,646,490	2,354,257	450,743	1,903,514
Portugal (including Azores)	399,881	1,594,362	2,217,826	392,554	1,825,273
Romania	65,140	238,619	395,333	66,594	328,739
Slovakia	34,870	142,467	228,591	34,207	194,384
Slovenia	19,790	56,822	85,052	19,418	65,635
Spain (including Canary Isles)	2,482,571	8,395,103	12,267,631	2,432,325	9,835,305
Sweden	558,087	4,011,747	5,517,235	521,789	4,995,446
United Kingdom and Northern Ireland (including Gibraltar)	11,657,709	36,089,062	67,497,821	11,139,075	56,358,747
Other European countries, total	6,699,399	35,650,600	44,568,289	6,645,174	37,923,115
Croatia	6,848	15,253	45,931	6,837	39,094
Guernsey	13,717	11,062	151,943	13,036	138,907
Jersey	56,356	1,302,867	1,465,941	52,703	1,413,238
Norway	3,513,510	1,710,345	5,371,165	3,508,989	1,862,177
Russia	512,279	982,849	1,871,142	499,781	1,371,360
Switzerland	2,278,570	30,314,121	33,978,467	2,247,321	31,731,146
Ukraine	113,299	292,841	421,142	112,981	308,161
Other European countries	204,820	1,021,263	1,262,558	203,526	1,059,033
Africa, total	1,341,405	4,256,034	7,373,014	1,319,138	6,053,877
North Africa, total	65,164	241,183	431,919	61,267	370,652
Egypt	29,162	176,410	255,978	26,679	229,299
Morocco	24,682	17,330	90,164	22,906	67,258
Other North African countries	11,321	47,444	85,777	11,682	74,095
East Africa, total	175,402	-108,243	1,242,478	173,652	1,068,826
Mauritius	155,015	-125,541	1,178,039	154,556	1,023,482
Other East African countries	20,387	17,298	64,439	19,096	45,344
West and Central Africa, total	515,257	2,649,809	3,416,527	508,310	2,908,217
Liberia	151,889	641,410	903,242	* 151,812	751,430
Nigeria	339,145	2,017,502	2,431,233	336,567	2,094,667
Other West and Central African countries	24,223	-9,103	82,052	19,932	62,120
Southern Africa, total	585,582	1,473,284	2,282,090	575,909	1,706,181
South Africa	533,215	1,497,597	2,173,993	534,204	1,639,788
Other Southern African countries	52,368	-24,313	108,097	41,705	66,393
Asia, total	15,029,470	53,941,119	77,164,421	14,962,900	62,201,521
Central, Northern, and Southwestern Asia, total	553,403	1,466,084	2,213,235	541,237	1,671,998
Turkey	334,357	1,052,183	1,571,250	320,685	1,250,565
Other Central, Northern, and Southwestern Asian countries	219,046	413,901	641,985	220,552	421,433
Middle East, total	278,983	1,629,987	2,663,136	266,622	2,396,514
Israel	239,763	1,050,891	1,992,782	228,695	1,764,087
United Arab Emirates	4,790	254,427	281,262	4,654	276,609
Other Middle East countries	34,430	324,669	389,092	33,273	355,819
Southern and Southeastern Asia, total	4,583,945	17,840,837	24,579,521	4,532,476	20,047,045
India	738,078	2,201,830	3,335,314	729,413	2,605,901
Indonesia	2,069,040	1,739,395	3,920,456	2,061,664	1,858,792
Malaysia	266,214	1,811,207	2,497,061	263,113	2,233,948
Pakistan	27,899	92,458	125,050	27,486	97,565
Philippines	296,775	1,392,004	1,844,842	297,709	1,547,133
Singapore	705,707	8,816,649	10,338,399	678,858	9,659,541
Thailand	456,251	1,705,600	2,372,653	451,221	1,921,432
Vietnam	8,895	860	43,501	8,702	34,799
Other Southern and Southeastern Asian countries	15,086	80,834	102,245	14,312	87,934

Footnotes at end of table.

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Table 2. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations				
	Income taxes	Current earnings and profits (less deficit) after income taxes	Foreign corporations with current earnings and profits (+) before income taxes		
			Current earnings and profits before income taxes	Income taxes	Current earnings and profits after income taxes
	(7)	(8)	(9)	(10)	(11)
Asia, total—continued					
Eastern Asia, total	9,613,139	33,004,212	47,708,529	9,622,565	38,085,964
China	760,268	5,332,802	7,629,118	743,442	6,885,676
Hong Kong	1,155,210	8,700,804	10,354,815	1,146,019	9,208,796
Japan (including Okinawa and Ryukyu Islands)	5,483,472	10,262,226	17,898,078	5,547,251	12,350,826
South Korea	1,625,952	6,390,624	8,470,298	1,617,035	6,853,262
Taiwan	586,851	2,238,599	3,217,556	567,442	2,650,114
Other Eastern Asian countries	1,386	79,156	138,665	* 1,375	137,289
Oceania, total	3,228,086	12,586,048	18,444,062	3,171,976	15,272,086
Australia	2,975,906	11,552,539	16,984,045	2,920,761	14,063,284
New Zealand	212,109	576,189	937,213	212,617	724,595
Other countries of Oceania	40,071	457,320	522,804	38,598	484,206
Puerto Rico and U.S. Possessions, total	359,575	2,198,062	3,318,643	349,938	2,968,706
Puerto Rico	278,746	1,869,469	2,756,495	275,136	2,481,358
U.S. Possessions, total	80,829	328,593	562,148	74,801	487,347
Virgin Islands, U.S.	58,983	339,575	474,813	59,609	415,204
Other U.S. Possessions	21,846	-10,982	87,336	15,192	72,143
OPEC countries, total (countries included above)	3,349,888	6,194,675	9,909,395	3,333,194	6,576,201

Footnotes at end of table.

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Table 2. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations				
	Distributions out of earnings and profits			Dividends paid to controlling U.S. corporation	Total Subpart F income
	Total	Not previously taxed earnings and profits	Previously taxed earnings and profits		
(12)	(13)	(14)	(15)	(16)	
All geographic regions	188,640,507	124,452,014	64,188,494	61,555,842	60,027,807
Latin America, total	17,510,083	15,272,061	2,238,022	7,709,905	1,840,557
Mexico	5,457,542	4,901,587	555,954	2,009,679	491,153
Central America and Caribbean countries, total	3,467,349	2,858,736	608,613	2,431,619	364,492
Costa Rica	108,860	105,578	* 3,282	33,591	48,886
Dominican Republic	2,186,154	2,182,849	* 3,305	* 2,166,112	7,534
El Salvador	116,814	107,959	* 8,855	39,818	17,917
Guatemala	59,463	56,644	* 2,819	19,381	15,174
Honduras	30,406	30,103	* 304	* 24,914	* 19,443
Panama (including Canal Zone)	900,075	310,026	590,049	83,768	255,058
Other Central American and Caribbean countries	* 65,577	* 65,577	0	* 64,035	* 480
South America, total	8,585,192	7,511,738	1,073,454	3,268,608	984,912
Argentina	637,803	533,909	103,894	131,234	99,322
Bolivia	30,021	18,634	* 11,388	* 8,338	* 2,328
Brazil	4,375,340	3,724,040	651,300	1,599,919	450,908
Chile	1,946,962	1,818,627	128,335	1,124,879	201,017
Colombia	158,774	139,615	* 19,159	86,913	22,222
Ecuador	61,791	59,723	* 2,068	30,641	* 3,613
Peru	118,862	65,961	* 52,901	47,511	69,484
Uruguay	51,588	39,573	* 12,016	5,574	35,906
Venezuela	1,188,468	1,107,368	81,100	233,301	67,585
Other South American countries	* 15,582	* 4,288	* 11,294	* 298	* 32,527
Other Western Hemisphere, total	49,841,558	32,685,475	17,156,082	18,867,493	18,137,992
Bahamas	5,712,604	2,840,804	2,871,800	1,667,676	1,846,022
Barbados	475,929	409,653	66,276	* 374,804	131,568
Bermuda	11,129,171	4,900,301	6,228,869	1,683,634	9,490,958
British Virgin Islands	911,259	392,800	518,459	83,872	255,042
Canada	21,057,219	17,069,974	3,987,245	11,404,255	2,284,098
Cayman Islands	10,297,776	6,898,983	3,398,793	3,547,555	3,645,881
Jamaica	* 33,322	* 10,478	* 22,844	* 10,396	* 3,726
Netherlands Antilles	81,181	69,403	* 11,778	* 23,584	446,373
Trinidad and Tobago	* 51,232	* 51,232	0	* 39,984	* 2,170
Other Western Hemisphere countries	91,866	41,847	* 50,019	* 31,733	32,154
Europe, total	88,281,715	51,254,722	37,026,993	23,497,316	32,344,576
European Union, total	76,903,675	46,213,479	30,690,195	20,881,914	27,668,974
Austria	1,197,012	504,332	692,680	131,946	753,302
Belgium	1,249,706	1,010,694	239,012	507,523	354,935
Bulgaria	* 22,490	* 22,490	0	* 22,226	* 1,293
Cyprus	49,002	* 12,058	* 36,944	* 7,745	36,916
Czech Republic	471,985	385,648	86,337	223,334	126,650
Denmark	733,016	258,492	474,524	105,409	209,601
Estonia	* 6,981	* 6,981	0	* 212	* 1,404
Finland	388,975	104,904	284,071	16,257	32,006
France (including Corsica, Guadeloupe, Martinique, and Reunion)	5,365,108	3,978,465	1,386,643	949,605	1,168,151
Germany	5,834,040	4,659,289	1,174,750	1,607,722	1,571,630
Greece	220,705	171,790	* 48,916	92,065	* 8,928
Hungary	445,102	162,631	282,471	88,619	305,212
Ireland	7,729,109	2,832,688	4,896,421	1,486,584	5,090,290
Italy	2,174,589	1,860,467	314,123	569,297	342,161
Latvia	* 4,112	* 1,901	* 2,211	* 923	* 2,576
Lithuania	* 774	* 774	0	0	* 2,391
Luxembourg	9,769,148	2,606,972	7,162,175	1,854,603	3,833,812
Malta	* 12,067	* 11,858	* 209	0	* 192
Netherlands	13,787,867	10,055,264	3,732,603	5,901,488	4,303,990

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 2. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations				
	Distributions out of earnings and profits			Dividends paid to controlling U.S. corporation	Total Subpart F income
	Total	Not previously taxed earnings and profits	Previously taxed earnings and profits		
(12)	(13)	(14)	(15)	(16)	
Europe, total—continued					
Poland	798,512	738,585	59,927	288,718	72,257
Portugal (including Azores)	1,297,216	369,940	927,277	58,575	495,546
Romania	154,228	150,071	* 4,158	62,826	8,594
Slovakia	39,745	38,314	* 1,431	* 17,597	* 6,403
Slovenia	24,416	* 20,581	* 3,835	* 12,672	* 12,037
Spain (including Canary Isles)	4,564,238	3,735,579	828,659	3,219,268	521,740
Sweden	3,660,956	2,429,310	1,231,646	146,830	163,250
United Kingdom and Northern Ireland (including Gibraltar)	16,902,576	10,083,403	6,819,173	3,509,869	8,243,708
Other European countries, total	11,378,040	5,041,243	6,336,797	2,615,402	4,675,601
Croatia	* 72,966	* 72,966	0	* 9,994	* 11
Guernsey	* 19,378	* 11,205	* 8,173	* 1,750	63,138
Jersey	237,091	* 102,078	135,013	* 68,630	503,332
Norway	1,705,415	1,596,136	109,279	1,456,179	58,482
Russia	653,841	651,201	* 2,640	146,344	* 9,895
Switzerland	8,428,623	2,387,279	6,041,344	834,622	3,998,804
Ukraine	* 154,140	* 154,140	0	* 39,330	* 168
Other European countries	106,587	66,239	* 40,348	* 58,552	41,771
Africa, total	2,400,541	1,774,391	626,150	1,183,035	447,871
North Africa, total	136,529	135,826	* 703	20,641	2,466
Egypt	85,323	84,676	* 647	17,740	1,841
Morocco	32,010	32,010	0	* 877	* 526
Other North African countries	* 19,197	* 19,140	* 56	* 2,023	* 99
East Africa, total	985,378	695,554	289,824	661,780	272,544
Mauritius	977,435	687,871	289,563	659,521	272,337
Other East African countries	* 7,943	* 7,683	* 260	* 2,258	* 206
West and Central Africa, total	455,650	202,534	* 253,116	185,191	38,943
Liberia	* 328,699	* 82,568	* 246,131	* 82,568	14,998
Nigeria	79,255	76,536	* 2,719	* 65,740	* 8,399
Other West and Central African countries	47,696	43,431	* 4,265	* 36,883	* 15,546
Southern Africa, total	822,984	740,477	82,508	315,424	133,918
South Africa	797,660	716,974	80,686	306,343	132,926
Other Southern African countries	25,325	23,503	* 1,821	* 9,080	* 992
Asia, total	20,791,514	16,223,199	4,568,315	6,341,419	6,112,474
Central, Northern, and Southwestern Asia, total	745,272	615,324	129,949	292,934	96,130
Turkey	661,663	532,344	* 129,319	255,678	95,265
Other Central, Northern, and Southwestern Asian countries	* 83,609	* 82,979	* 630	* 37,256	* 864
Middle East, total	400,674	366,834	33,840	100,581	193,639
Israel	86,630	77,247	* 9,383	26,671	115,088
United Arab Emirates	112,168	91,022	* 21,146	* 1,895	65,784
Other Middle East countries	201,875	198,564	* 3,311	72,016	12,767
Southern and Southeastern Asia, total	7,125,069	5,135,712	1,989,357	2,045,413	1,558,063
India	272,855	257,875	14,979	114,784	159,875
Indonesia	1,204,781	1,193,376	* 11,405	186,213	14,443
Malaysia	360,936	347,623	13,313	168,862	80,480
Pakistan	27,224	26,265	* 959	* 11,650	* 2,443
Philippines	1,537,912	457,100	1,080,812	159,826	294,040
Singapore	3,239,339	2,405,350	833,990	1,167,118	849,515
Thailand	457,171	423,768	33,404	232,943	151,271
Vietnam	* 6,640	* 6,640	0	* 1,600	* 2,261
Other Southern and Southeastern Asian countries	18,211	17,715	* 496	* 2,417	* 3,735

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 2. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations				
	Distributions out of earnings and profits			Dividends paid to controlling U.S. corporation	Total Subpart F income
	Total	Not previously taxed earnings and profits	Previously taxed earnings and profits		
(12)	(13)	(14)	(15)	(16)	
Asia, total—continued					
Eastern Asia, total	12,520,500	10,105,330	2,415,170	3,902,491	4,264,642
China	1,465,851	1,380,503	85,348	488,399	307,378
Hong Kong	3,224,105	1,857,018	1,367,086	610,673	1,380,906
Japan (including Okinawa and Ryukyu Islands)	5,485,590	4,880,191	605,399	1,615,720	1,866,363
South Korea	1,887,908	1,558,334	329,574	977,938	626,465
Taiwan	453,657	426,758	26,899	209,293	67,123
Other Eastern Asian countries	* 3,389	* 2,526	* 863	* 469	* 16,407
Oceania, total	8,908,895	6,431,754	2,477,140	3,354,948	1,015,467
Australia	8,376,946	6,164,793	2,212,152	3,226,269	855,852
New Zealand	312,307	246,712	65,594	121,077	79,235
Other countries of Oceania	219,642	20,249	* 199,394	* 7,602	80,380
Puerto Rico and U.S. Possessions, total	906,201	810,410	95,791	601,727	128,871
Puerto Rico	672,101	579,126	92,974	371,857	121,546
U.S. Possessions, total	234,100	231,284	* 2,816	229,870	7,326
Virgin Islands, U.S.	208,378	207,703	* 675	* 207,012	* 3,472
Other U.S. Possessions	25,723	* 23,581	* 2,142	* 22,858	* 3,854
OPEC countries, total (countries included above)	2,763,161	2,644,583	118,578	554,691	162,115

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 2. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations						
	Receipts by foreign corporations from:						
	All sources	All related parties, total	U.S. corporation filing return	Domestic corporations controlled by U.S. corporation filing return	Any foreign corporations controlled by U.S. corporation filing return	All other related parties	Unrelated parties
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All geographic regions	4,819,870,637	1,326,943,908	227,694,388	269,152,485	829,974,925	122,110	3,535,062,255
Latin America, total	388,789,560	97,821,424	20,550,342	19,990,623	57,280,238	* 221	293,304,085
Mexico	203,604,893	61,660,577	14,862,627	14,128,680	32,669,264	* 6	143,604,783
Central America and Caribbean countries, total	23,135,829	6,255,038	1,072,779	1,234,248	3,948,011	0	16,997,243
Costa Rica	5,214,938	1,671,183	586,029	173,409	911,745	0	3,545,088
Dominican Republic	1,691,160	163,398	* 30,378	70,808	62,212	0	1,527,763
El Salvador	3,012,990	732,379	* 18,196	25,830	688,353	0	2,282,218
Guatemala	4,308,221	687,812	73,361	19,757	594,694	0	3,628,185
Honduras	2,229,911	1,237,281	331,210	389,372	516,698	0	992,970
Panama (including Canal Zone)	6,003,866	1,657,540	33,605	534,612	1,089,323	0	4,451,721
Other Central American and Caribbean countries	674,744	105,446	0	* 20,460	84,986	0	569,298
South America, total	162,048,838	29,905,809	4,614,936	4,627,695	20,662,963	* 215	132,702,058
Argentina	23,946,244	6,861,228	854,210	759,136	5,247,882	0	17,207,422
Bolivia	592,233	162,871	* 1,472	* 2,310	158,874	* 215	429,686
Brazil	85,296,215	12,770,127	1,208,729	2,125,000	9,436,399	0	72,750,762
Chile	16,325,176	3,326,048	369,026	811,237	2,145,785	0	13,193,338
Colombia	10,100,052	1,565,880	69,675	191,686	1,304,519	0	8,537,001
Ecuador	2,748,663	871,972	310,848	32,816	528,308	0	1,882,816
Peru	4,022,598	820,962	61,212	549,075	210,675	0	3,201,844
Uruguay	2,139,681	494,438	17,856	77,148	399,434	0	1,647,723
Venezuela	15,679,177	2,395,579	1,721,504	69,137	604,938	0	13,284,599
Other South American countries	1,198,798	636,702	* 405	* 10,149	626,148	0	566,867
Other Western Hemisphere, total	1,019,494,063	268,022,647	75,876,667	96,329,337	95,725,975	* 90,668	754,763,062
Bahamas	26,664,397	10,223,617	* 1,285,365	5,454,274	3,483,978	0	16,757,643
Barbados	4,453,877	634,590	107,639	245,481	281,471	0	3,837,414
Bermuda	230,203,753	75,030,866	17,130,308	24,891,341	33,009,216	0	155,949,992
British Virgin Islands	27,095,416	11,321,938	932,122	4,479,166	5,910,650	0	15,779,786
Canada	580,652,462	143,023,527	47,854,292	58,078,989	37,002,683	* 87,564	438,831,051
Cayman Islands	145,127,344	26,628,115	8,537,496	3,006,580	15,080,935	* 3,104	119,405,245
Jamaica	1,392,373	44,426	* 3,720	* 26,351	14,356	0	1,347,947
Netherlands Antilles	2,558,990	1,000,954	* 13,602	115,244	872,108	0	1,622,891
Trinidad and Tobago	530,117	32,400	* 2,277	* 9,946	20,177	0	497,717
Other Western Hemisphere countries	815,334	82,213	* 9,847	21,965	50,401	0	733,376
Europe, total	2,447,582,661	726,037,309	77,177,106	107,205,884	541,640,747	13,572	1,754,036,954
European Union, total	2,156,381,207	569,298,710	53,737,258	93,465,516	422,082,417	13,518	1,600,587,038
Austria	22,746,988	5,310,558	103,722	3,190,868	2,015,967	0	17,527,436
Belgium	53,946,960	21,584,643	482,023	1,400,201	19,702,312	* 106	34,329,087
Bulgaria	701,503	254,015	* 11,416	* 6,507	236,092	0	447,489
Cyprus	1,779,738	236,559	* 30,969	48,798	156,792	0	1,546,725
Czech Republic	12,733,432	3,004,982	188,572	202,241	2,614,168	0	9,754,766
Denmark	18,176,843	3,681,655	208,231	318,972	3,154,452	0	14,596,638
Estonia	462,882	240,602	* 33,011	* 46,248	161,343	0	224,806
Finland	7,736,838	1,452,681	52,878	175,284	1,224,519	0	6,285,960
France (including Corsica, Guadeloupe, Martinique, and Reunion)	140,197,949	36,627,707	2,736,735	3,228,378	30,662,594	0	106,036,600
Germany	225,492,273	66,092,806	5,639,371	4,212,729	56,240,706	0	160,189,986
Greece	7,345,769	510,461	11,201	50,773	448,488	0	6,863,720
Hungary	12,464,526	4,184,191	287,499	826,379	3,070,314	0	8,321,268
Ireland	168,565,706	55,645,611	7,732,481	13,616,001	34,297,027	* 102	113,815,175
Italy	73,985,525	11,560,572	902,472	640,763	10,011,496	* 5,842	62,956,629
Latvia	587,527	53,956	* 37	* 1,022	52,897	0	534,860
Lithuania	739,317	398,215	* 279	* 8,987	388,949	0	341,176
Luxembourg	212,365,063	28,478,754	1,263,936	3,701,742	23,513,076	0	184,116,816
Malta	593,144	115,332	* 628	* 198	114,506	0	477,911
Netherlands	305,677,784	95,109,747	8,531,334	16,876,109	69,702,304	0	212,423,487

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 2. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations						
	Receipts by foreign corporations from:						
	All sources	All related parties, total	U.S. corporation filing return	Domestic corporations controlled by U.S. corporation filing return	Any foreign corporations controlled by U.S. corporation filing return	All other related parties	Unrelated parties
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Europe, total—continued							
Poland	25,370,692	5,739,203	215,390	363,307	5,160,506	0	19,730,531
Portugal (including Azores)	15,072,920	2,941,152	166,853	198,616	2,575,683	0	12,154,552
Romania	4,117,303	1,473,061	105,769	67,106	1,300,186	0	2,682,197
Slovakia	2,980,161	1,060,315	* 1,059	87,570	971,686	0	1,921,222
Slovenia	1,175,832	457,543	* 12,733	* 12,288	432,522	0	721,312
Spain (including Canary Isles)	147,329,312	28,328,197	2,383,213	2,057,820	23,887,164	0	119,877,484
Sweden	49,553,736	22,811,815	5,520,197	803,286	16,488,141	* 191	26,864,503
United Kingdom and Northern Ireland (including Gibraltar)	644,481,488	171,944,377	17,115,250	41,323,323	113,498,527	* 7,276	475,844,703
Other European countries, total	291,201,453	156,738,600	23,439,848	13,740,368	119,558,330	* 54	153,449,916
Croatia	434,733	37,370	* 185	* 7,184	30,001	0	397,815
Guernsey	782,058	40,494	0	* 1,816	38,678	0	741,687
Jersey	4,073,416	503,828	* 5,980	237,066	260,782	0	3,587,588
Norway	16,693,323	6,865,490	158,227	139,848	6,567,415	0	9,835,711
Russia	14,970,113	4,460,381	240,481	195,411	4,024,489	0	10,552,709
Switzerland	247,790,701	143,332,244	22,981,669	13,082,787	107,267,734	* 54	123,371,639
Ukraine	3,593,532	1,145,661	* 22,294	* 15,032	1,108,335	0	2,449,958
Other European countries	2,863,577	353,133	31,013	* 61,224	260,895	0	2,512,810
Africa, total	40,522,758	8,675,266	1,993,517	2,873,966	3,807,727	* 57	31,976,870
North Africa, total	4,452,263	961,819	26,931	83,689	851,171	* 18	3,493,961
Egypt	2,633,117	507,192	* 17,239	53,986	435,949	* 18	2,127,875
Morocco	1,162,001	318,156	* 9,681	* 19,226	289,249	0	843,845
Other North African countries	657,145	136,471	* 10	* 10,477	125,983	0	522,241
East Africa, total	4,578,539	1,081,756	108,409	316,525	656,783	* 39	3,579,351
Mauritius	3,168,592	809,504	106,603	251,944	450,917	* 39	2,440,926
Other East African countries	1,409,947	272,252	* 1,806	* 64,580	205,866	0	1,138,425
West and Central Africa, total	8,940,188	3,378,900	1,190,683	1,963,728	224,489	0	5,565,739
Liberia	2,176,432	770,052	* 565,457	* 126,073	* 78,522	0	1,407,271
Nigeria	4,769,924	2,541,339	* 623,210	* 1,820,649	97,480	0	2,231,812
Other West and Central African countries	1,993,832	67,510	* 2,016	* 17,006	48,487	0	1,926,657
Southern Africa, total	22,551,769	3,252,791	667,494	510,024	2,075,273	0	19,337,820
South Africa	21,145,251	2,880,505	667,476	508,946	1,704,082	0	18,300,976
Other Southern African countries	1,406,518	372,286	* 17	* 1,078	371,191	0	1,036,844
Asia, total	759,034,695	195,957,182	41,976,237	38,595,685	115,367,667	* 17,593	565,976,700
Central, Northern, and Southwestern Asia, total	24,070,125	8,211,812	39,281	85,600	8,086,931	0	15,860,099
Turkey	22,366,774	8,164,443	32,052	81,708	8,050,683	0	14,202,762
Other Central, Northern, and Southwestern Asian countries	1,703,351	47,369	* 7,229	* 3,891	36,248	0	1,657,337
Middle East, total	19,206,879	6,505,041	2,579,207	1,132,861	2,792,973	0	12,838,373
Israel	14,590,869	5,765,629	2,557,084	1,046,593	2,161,951	0	8,945,597
United Arab Emirates	2,236,985	353,898	16,986	* 50,790	286,121	0	1,883,875
Other Middle East countries	2,379,024	385,514	* 5,136	35,477	344,900	0	2,008,901
Southern and Southeastern Asia, total	236,979,781	73,331,248	17,779,610	21,978,222	33,561,414	* 12,003	164,383,000
India	26,889,445	8,286,927	2,827,767	2,689,737	2,757,420	* 12,003	18,730,721
Indonesia	14,690,082	5,840,072	68,650	2,413,720	3,357,702	0	8,852,067
Malaysia	24,238,850	11,445,202	3,820,725	3,793,174	3,831,303	0	12,960,377
Pakistan	841,374	17,335	* 498	* 1,630	15,207	0	827,130
Philippines	13,970,420	6,587,450	4,611,258	364,142	1,612,050	0	7,537,859
Singapore	122,636,010	32,745,049	5,779,068	9,124,980	17,841,001	0	90,158,130
Thailand	32,292,708	8,287,713	644,118	3,579,797	4,063,798	0	24,017,289
Vietnam	646,735	45,065	* 10,276	* 8,112	26,676	0	601,670
Other Southern and Southeastern Asian countries	774,158	76,436	* 17,250	* 2,930	56,256	0	697,757

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 2. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations						
	Receipts by foreign corporations from:						
	All sources	All related parties, total	U.S. corporation filing return	Domestic corporations controlled by U.S. corporation filing return	Any foreign corporations controlled by U.S. corporation filing return	All other related parties	Unrelated parties
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Asia, total—continued							
Eastern Asia, total	478,777,911	107,909,081	21,578,139	15,399,003	70,926,349	* 5,590	372,895,228
China	82,098,329	31,528,093	11,243,427	2,429,111	17,852,984	* 2,571	50,849,204
Hong Kong	66,151,498	17,634,514	2,763,412	5,643,743	9,227,359	0	48,669,258
Japan (including Okinawa and Ryukyu Islands)	211,533,432	44,676,247	2,794,350	3,994,882	37,886,954	* 60	168,306,647
South Korea	79,929,828	7,115,490	1,826,711	1,332,489	3,953,348	* 2,941	72,906,133
Taiwan	37,246,615	5,769,124	2,804,312	1,260,677	1,704,117	* 18	31,530,021
Other Eastern Asian countries	1,818,209	1,185,613	* 145,926	* 738,101	301,586	0	633,964
Oceania, total	135,424,439	19,589,834	1,085,558	3,719,496	14,784,780	0	116,790,457
Australia	124,535,785	18,195,494	967,983	3,569,920	13,657,591	0	107,233,228
New Zealand	10,067,473	1,165,234	106,870	81,590	976,774	0	8,962,355
Other countries of Oceania	821,181	229,106	* 10,705	* 67,986	150,415	0	594,875
Puerto Rico and U.S. Possessions, total	29,022,461	10,840,246	9,034,961	437,494	1,367,792	0	18,214,127
Puerto Rico	26,729,345	10,758,635	8,984,389	426,672	1,347,573	0	16,002,572
U.S. Possessions, total	2,293,116	81,611	* 50,572	* 10,821	20,218	0	2,211,555
Virgin Islands, U.S.	1,342,697	25,167	* 5,506	* 3,639	* 16,022	0	1,317,530
Other U.S. Possessions	950,418	56,444	* 45,066	* 7,182	* 4,196	0	894,024
OPEC countries, total (countries included above)	39,184,444	11,479,690	2,433,369	4,366,908	4,679,413	0	27,719,576

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 2. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations						
	Payments by foreign corporations to:						
	All recipients	All related parties, total	U.S. corporation filing return	Domestic corporations controlled by U.S. corporation filing return	Any foreign corporations controlled by U.S. corporation filing return	All other related parties	Unrelated parties
	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All geographic regions	4,496,115,251	1,283,591,906	231,165,265	316,154,978	736,024,626	247,038	3,228,510,720
Latin America, total	363,953,511	84,508,133	16,603,577	26,749,523	41,117,667	37,366	280,270,444
Mexico	189,100,327	46,495,132	9,723,524	15,161,269	21,578,469	* 31,871	143,176,109
Central America and Caribbean countries, total	23,570,898	9,182,205	1,016,823	4,323,608	3,841,774	0	14,437,379
Costa Rica	4,842,139	1,050,491	186,900	236,385	627,206	0	3,804,265
Dominican Republic	3,432,688	2,442,493	102,416	2,236,448	103,628	0	993,815
El Salvador	2,950,538	1,326,796	100,242	532,476	694,078	0	1,634,763
Guatemala	3,905,905	1,158,293	216,606	447,249	494,439	0	2,753,336
Honduras	2,166,649	905,932	175,311	469,999	260,622	0	1,268,145
Panama (including Canal Zone)	5,588,534	2,093,142	213,377	311,483	1,568,281	0	3,503,667
Other Central American and Caribbean countries	684,445	205,057	21,970	89,567	93,519	0	479,388
South America, total	151,282,286	28,830,796	5,863,230	7,264,647	15,697,424	* 5,495	122,656,956
Argentina	22,463,125	3,374,495	546,217	948,827	1,879,156	* 295	19,123,507
Bolivia	530,527	57,213	5,211	21,764	29,763	* 475	473,446
Brazil	81,256,915	12,826,197	3,155,260	2,999,228	6,667,039	* 4,671	68,460,882
Chile	14,967,715	4,418,996	713,215	1,668,360	2,037,421	0	10,571,372
Colombia	9,344,934	2,026,032	283,285	392,022	1,350,694	* 31	7,326,263
Ecuador	2,614,200	654,548	124,241	95,831	434,475	0	1,961,235
Peru	3,111,867	679,905	228,244	137,618	314,042	0	2,439,736
Uruguay	2,053,272	536,636	80,671	173,758	282,207	0	1,519,747
Venezuela	13,812,760	4,031,017	704,644	822,188	2,504,186	0	9,879,553
Other South American countries	1,126,972	225,757	22,242	5,051	198,441	* 24	901,214
Other Western Hemisphere, total	926,623,857	216,339,839	60,214,131	75,756,011	80,332,105	37,592	716,397,026
Bahamas	20,993,826	10,640,565	751,607	6,788,529	3,100,429	0	10,585,377
Barbados	4,059,829	999,626	245,129	518,847	235,650	0	3,069,545
Bermuda	201,471,125	55,223,585	14,849,634	16,400,803	23,973,095	* 52	149,639,140
British Virgin Islands	20,628,419	8,133,505	893,777	2,833,543	4,406,185	0	12,578,498
Canada	551,086,880	110,646,739	35,843,007	40,524,580	34,244,182	* 34,970	440,893,197
Cayman Islands	123,902,686	28,929,592	7,363,991	7,696,701	13,866,407	* 2,494	96,431,236
Jamaica	1,244,730	140,614	* 32,550	66,311	41,753	0	1,119,047
Netherlands Antilles	1,985,554	1,271,570	92,177	780,454	398,938	0	1,178,073
Trinidad and Tobago	528,848	108,315	45,231	39,189	23,895	0	424,007
Other Western Hemisphere countries	721,960	245,729	97,028	107,054	41,571	* 76	478,907
Europe, total	2,297,199,321	713,712,801	93,370,168	141,420,913	478,911,321	10,399	1,590,257,946
European Union, total	2,035,902,979	595,494,047	68,440,231	129,908,729	397,134,980	10,107	1,446,853,605
Austria	21,008,287	5,910,514	306,086	2,742,169	2,862,259	0	15,180,622
Belgium	52,206,651	18,671,099	2,027,890	2,513,576	14,129,633	0	33,797,620
Bulgaria	673,479	179,705	21,127	21,222	137,357	0	493,774
Cyprus	1,682,199	476,149	88,208	191,081	196,860	0	1,210,368
Czech Republic	12,277,317	2,509,111	135,905	495,242	1,877,965	0	9,787,829
Denmark	16,031,036	4,204,156	284,465	919,977	2,999,714	0	11,830,350
Estonia	441,842	94,301	* 25,732	1,517	67,051	0	347,542
Finland	7,686,640	2,058,495	101,973	204,667	1,751,854	0	5,631,907
France (including Corsica, Guadeloupe, Martinique, and Reunion)	136,444,550	40,645,418	3,765,558	6,927,762	29,952,099	0	96,200,276
Germany	224,075,127	50,355,296	6,648,477	7,755,933	35,950,885	0	173,927,362
Greece	7,114,479	1,842,807	71,291	236,179	1,535,336	0	5,275,046
Hungary	11,767,129	3,241,155	151,227	773,122	2,316,807	0	8,548,409
Ireland	141,555,265	63,194,087	12,659,086	8,558,900	41,975,658	* 443	78,811,320
Italy	70,669,944	18,053,659	1,097,181	2,501,665	14,454,059	* 755	52,730,463
Latvia	577,886	56,551	* 3,862	11,335	41,355	0	521,927
Lithuania	680,150	115,878	* 503	* 6,298	109,077	0	564,272
Luxembourg	196,599,586	54,490,482	3,533,930	21,489,648	29,466,904	0	142,344,585
Malta	537,122	85,296	* 1,761	* 3,727	79,808	0	451,826
Netherlands	286,185,228	100,137,164	18,387,334	18,543,384	63,204,754	* 1,692	189,091,227

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 2. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations						
	Payments by foreign corporations to:						
	All recipients	All related parties, total	U.S. corporation filing return	Domestic corporations controlled by U.S. corporation filing return	Any foreign corporations controlled by U.S. corporation filing return	All other related parties	Unrelated parties
	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Europe, total—continued							
Poland	24,058,356	5,896,494	372,690	685,222	4,838,189	* 393	18,227,149
Portugal (including Azores)	13,080,875	3,871,098	116,208	1,216,468	2,538,179	* 243	9,227,742
Romania	3,998,595	1,403,088	47,255	89,116	1,266,717	0	2,732,924
Slovakia	2,854,202	504,091	60,520	27,903	415,668	0	2,350,880
Slovenia	1,124,860	388,166	69,517	27,116	291,533	0	737,283
Spain (including Canary Isles)	139,515,418	27,375,854	1,368,023	6,669,858	19,336,724	* 1,249	112,381,354
Sweden	47,442,448	19,543,625	1,426,759	1,181,260	16,934,043	* 1,562	27,944,042
United Kingdom and Northern Ireland (including Gibraltar)	615,614,308	170,190,308	15,667,663	46,114,382	108,404,492	* 3,772	446,505,503
Other European countries, total	261,296,341	118,218,754	24,929,937	11,512,184	81,776,341	* 292	143,404,341
Croatia	970,891	91,921	* 15,010	5,107	71,804	0	878,970
Guernsey	599,873	146,216	* 5,558	* 3,451	137,206	0	453,661
Jersey	2,224,171	512,472	84,719	179,200	248,553	0	1,713,224
Norway	12,771,806	4,348,598	2,018,695	244,141	2,085,762	0	8,434,547
Russia	14,218,875	4,231,269	213,084	375,845	3,642,340	0	10,009,955
Switzerland	225,034,797	107,072,015	22,479,125	10,549,581	74,043,017	* 292	118,191,184
Ukraine	3,339,867	1,388,735	* 34,882	105,315	1,248,538	0	1,960,703
Other European countries	2,136,061	427,527	78,862	49,545	299,120	0	1,762,097
Africa, total	37,574,539	9,580,077	1,661,965	3,411,565	4,498,731	* 7,816	28,133,593
North Africa, total	4,330,692	770,512	38,212	52,589	677,561	* 2,150	3,560,204
Egypt	2,551,602	455,625	12,819	27,154	413,502	* 2,150	2,096,001
Morocco	1,158,520	205,152	* 23,335	* 4,334	177,483	0	953,369
Other North African countries	620,569	109,734	* 2,058	* 21,100	86,576	0	510,835
East Africa, total	5,459,571	1,657,634	669,979	608,080	375,670	* 3,905	3,810,874
Mauritius	4,076,999	1,409,234	666,808	425,510	313,220	* 3,697	2,676,681
Other East African countries	1,382,571	248,400	3,171	182,571	62,450	* 208	1,134,193
West and Central Africa, total	6,502,963	1,296,444	128,406	544,490	623,548	0	5,232,225
Liberia	1,740,591	384,744	* 32,250	* 81,768	270,726	0	1,356,769
Nigeria	2,807,204	668,316	85,175	331,310	251,831	0	2,144,700
Other West and Central African countries	1,955,168	243,384	10,980	131,412	100,991	0	1,730,756
Southern Africa, total	21,281,314	5,855,488	825,368	2,206,406	2,821,953	* 1,761	15,530,290
South Africa	19,957,088	5,569,580	819,673	2,194,749	2,553,397	* 1,761	14,491,949
Other Southern African countries	1,324,226	285,908	* 5,695	11,657	268,556	0	1,038,341
Asia, total	716,414,754	218,799,843	51,291,489	54,535,721	112,819,135	153,498	499,488,484
Central, Northern, and Southwestern Asia, total	22,457,960	5,460,314	505,420	199,689	4,755,205	0	17,004,395
Turkey	21,326,719	5,327,965	453,081	161,638	4,713,246	0	16,005,376
Other Central, Northern, and Southwestern Asian countries	1,131,241	132,349	* 52,339	38,051	41,959	0	999,020
Middle East, total	17,746,939	3,403,294	376,257	516,952	2,509,828	* 258	14,377,733
Israel	13,402,168	1,631,418	242,933	215,749	1,172,478	* 258	11,774,228
United Arab Emirates	2,108,841	995,113	113,629	142,258	739,225	0	1,122,083
Other Middle East countries	2,235,929	776,763	19,694	158,944	598,124	0	1,481,422
Southern and Southeastern Asia, total	223,597,025	63,250,882	20,286,559	15,863,644	26,968,897	131,782	161,129,480
India	24,534,354	3,645,079	715,622	1,032,822	1,896,633	* 2	20,962,523
Indonesia	13,095,315	3,920,124	236,153	276,411	3,407,560	0	9,191,653
Malaysia	22,414,206	8,439,114	1,466,592	2,932,973	4,037,445	* 2,104	13,999,363
Pakistan	752,738	191,747	15,234	14,639	144,605	* 17,269	561,329
Philippines	14,028,100	6,647,030	3,142,840	1,296,843	2,207,348	0	7,395,555
Singapore	116,615,855	35,971,040	14,024,202	8,929,838	12,905,777	* 111,223	81,189,689
Thailand	30,816,022	3,956,259	528,350	1,265,290	2,161,436	* 1,183	26,940,247
Vietnam	645,611	224,083	24,305	67,734	132,044	0	449,132
Other Southern and Southeastern Asian countries	694,824	256,404	133,260	47,095	76,049	0	439,990

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 2. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, Subpart F Income, and Related Party Transactions, by Selected Country of Incorporation of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations						
	Payments by foreign corporations to:						
	All recipients	All related parties, total	U.S. corporation filing return	Domestic corporations controlled by U.S. corporation filing return	Any foreign corporations controlled by U.S. corporation filing return	All other related parties	Unrelated parties
	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Asia, total—continued							
Eastern Asia, total	452,612,830	146,685,353	30,123,253	37,955,436	78,585,206	21,458	306,976,876
China	77,656,990	19,712,455	4,906,696	2,563,693	12,238,653	* 3,412	58,316,507
Hong Kong	62,100,518	23,810,782	3,451,855	5,585,579	14,773,001	* 347	38,500,705
Japan (including Okinawa and Ryukyu Islands)	201,645,408	74,217,887	14,046,747	23,106,513	37,053,823	* 10,804	127,854,438
South Korea	73,960,914	19,710,355	3,547,875	5,741,047	10,416,508	* 4,925	54,271,304
Taiwan	35,499,306	9,012,994	4,096,897	900,494	4,013,632	* 1,971	26,504,208
Other Eastern Asian countries	1,749,694	220,881	73,182	* 58,110	89,589	0	1,529,715
Oceania, total	127,021,585	29,491,309	4,793,732	6,950,444	17,746,767	* 366	97,752,576
Australia	116,635,496	27,302,377	4,369,744	6,359,637	16,572,630	* 366	89,507,345
New Zealand	9,541,364	1,876,971	238,714	585,179	1,053,078	0	7,712,233
Other countries of Oceania	844,725	311,961	185,275	5,628	121,058	0	532,998
Puerto Rico and U.S. Possessions, total	27,327,685	11,159,904	3,230,204	7,330,800	598,901	0	16,210,651
Puerto Rico	25,098,128	10,625,252	2,791,059	7,303,860	530,333	0	14,515,381
U.S. Possessions, total	2,229,556	534,653	439,145	26,940	68,568	0	1,695,270
Virgin Islands, U.S.	1,251,354	393,366	328,341	15,244	49,780	0	858,354
Other U.S. Possessions	978,202	141,287	* 110,804	11,696	18,787	0	836,916
OPEC countries, total (countries included above)	33,546,683	10,345,754	1,144,744	1,723,976	7,477,034	0	23,329,366

* Data should be used with caution because of the small number of returns on which they are based.

[1] Number of returns is not additive because some U.S. corporations had Controlled Foreign Corporations in more than one country.

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

Controlled Foreign Corporations, 2006

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Number of U.S. corporation returns [1]	Controlled Foreign Corporations					
		Number of foreign corporations	Total assets		Total receipts	Current earnings and profits (less deficit) before income taxes	Income taxes
			Beginning of year	End of year			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ALL GEOGRAPHIC REGIONS [2]							
All industries	11,873	78,249	9,809,404,944	11,666,004,281	4,819,870,637	509,527,961	98,616,121
Raw materials and energy production	458	2,502	339,159,158	406,666,989	231,754,208	64,077,207	21,376,094
Goods production	4,137	19,917	1,559,297,877	1,707,725,994	1,878,079,547	142,386,654	25,320,580
Distribution and transportation of goods	3,221	16,191	780,229,045	843,280,710	1,264,349,512	69,134,073	14,266,863
Information	964	4,551	233,910,650	229,525,818	109,640,278	9,209,518	2,424,566
Finance, insurance, real estate, and rental and leasing	2,205	9,828	4,473,698,313	5,681,910,503	513,377,523	94,022,146	15,998,194
Services	5,107	25,039	2,422,617,468	2,796,140,314	822,329,696	130,729,761	19,222,247
ARGENTINA [2]							
All industries	589	912	20,142,340	22,162,906	23,946,244	2,223,248	607,794
Raw materials and energy production	35	69	4,525,615	3,956,998	2,342,611	475,569	92,590
Goods production	141	196	5,498,787	6,031,860	8,349,731	721,166	247,183
Distribution and transportation of goods	147	161	4,081,056	4,513,378	9,377,668	305,882	132,463
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	145	208	3,536,988	4,484,102	1,678,742	365,251	65,417
Services	148	222	1,825,977	2,522,058	1,477,675	306,675	48,599
AUSTRALIA [2]							
All industries	1,289	2,651	318,623,254	358,270,203	124,535,785	14,528,446	2,975,906
Raw materials and energy production	45	127	13,443,489	18,870,686	6,307,886	1,757,838	449,821
Goods production	352	538	31,861,258	35,609,403	41,408,212	3,735,489	1,145,144
Distribution and transportation of goods	380	495	11,344,754	12,796,060	17,321,295	927,161	287,513
Information	115	228	15,542,166	17,422,281	4,542,459	82,196	71,450
Finance, insurance, real estate, and rental and leasing	116	328	134,246,503	158,973,451	16,693,105	4,235,967	500,393
Services	519	930	112,183,704	114,561,718	38,256,094	3,788,619	521,580
AUSTRIA							
All industries	373	541	21,997,195	25,466,744	22,746,988	2,876,760	534,937
Raw materials and energy production	5	7	* 202,073	* 215,076	* 107,905	* -3,898	* 2,055
Goods production	101	114	7,784,064	8,815,646	9,374,070	646,427	140,645
Distribution and transportation of goods	150	177	2,332,252	2,751,972	4,459,716	269,428	55,657
Information	24	38	692,630	951,556	433,792	19,127	6,709
Finance, insurance, real estate, and rental and leasing	24	35	2,150,279	2,290,599	294,461	64,730	6,628
Services	119	169	8,835,897	10,441,895	8,077,044	1,880,946	323,243
BAHAMAS							
All industries	94	385	64,823,713	85,501,925	26,664,397	8,700,182	2,246,231
Raw materials and energy production	15	213	20,744,908	21,970,873	10,897,267	4,178,975	1,787,919
Goods production	d	d	d	d	d	d	d
Distribution and transportation of goods	21	39	2,455,982	2,157,944	5,963,803	118,514	* 25,449
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	31	50	14,450,719	22,090,025	2,212,706	1,085,337	* 38,567
Services	34	62	23,386,485	31,070,347	2,826,839	2,456,290	* 373,097
BELGIUM [2]							
All industries	664	1,189	71,164,699	76,790,311	53,946,960	2,721,469	831,836
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	224	333	29,531,690	31,288,481	28,859,836	888,442	402,971
Distribution and transportation of goods	243	339	9,058,899	10,157,039	13,421,941	432,265	168,065
Information	37	55	894,145	1,097,985	1,059,915	206,213	9,806
Finance, insurance, real estate, and rental and leasing	54	84	18,209,431	18,161,942	2,544,698	453,343	75,144
Services	238	369	13,392,783	16,001,706	7,889,805	722,794	174,300

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Number of U.S. corporation returns [1]	Controlled Foreign Corporations					
		Number of foreign corporations	Total assets		Total receipts	Current earnings and profits (less deficit) before income taxes	Income taxes
			Beginning of year	End of year			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
BERMUDA [2]							
All industries	428	978	600,562,946	729,332,704	230,203,753	48,924,357	6,181,646
Raw materials and energy production	14	181	37,497,786	48,131,455	19,671,538	9,367,554	4,022,361
Goods production	39	43	71,816,051	76,620,263	68,349,135	11,507,447	361,974
Distribution and transportation of goods	42	54	19,028,522	23,878,256	49,565,521	3,123,925	243,842
Information	8	8	* 1,519,441	* 1,670,417	* 1,410,966	* 94,853	* 11,174
Finance, insurance, real estate, and rental and leasing	265	403	114,908,420	120,954,140	21,007,205	4,563,547	266,688
Services	162	286	355,781,029	458,078,151	70,199,350	20,267,009	1,275,606
BRAZIL [2]							
All industries	964	1,692	108,824,260	130,631,204	85,296,215	10,777,914	2,210,859
Raw materials and energy production	38	73	12,732,817	11,415,000	7,891,772	2,983,233	502,910
Goods production	344	510	31,501,121	38,806,289	44,902,966	3,858,483	943,256
Distribution and transportation of goods	254	335	9,249,782	13,123,146	14,649,551	523,948	219,909
Information	79	110	1,592,043	2,243,056	1,716,153	36,323	29,727
Finance, insurance, real estate, and rental and leasing	69	157	39,265,460	48,497,113	10,109,434	2,354,673	337,638
Services	332	497	14,460,297	16,514,495	6,008,043	1,019,480	175,764
BRITISH VIRGIN ISLANDS [2]							
All industries	254	424	60,972,023	45,401,183	27,095,416	6,693,973	1,179,058
Raw materials and energy production	17	33	9,468,937	11,502,146	4,339,924	2,176,436	633,278
Goods production	39	43	8,167,142	10,824,663	14,481,136	2,116,293	7,825
Distribution and transportation of goods	26	32	626,372	936,175	1,229,206	32,655	* 9,916
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	48	65	28,222,029	4,004,029	2,207,037	789,961	* 430,805
Services	139	237	14,421,835	17,997,029	4,740,691	1,579,463	96,690
CANADA [2]							
All industries	3,776	6,935	828,387,526	948,892,794	580,652,462	42,246,980	11,097,554
Raw materials and energy production	137	274	114,048,481	139,682,573	86,855,656	11,188,464	2,702,097
Goods production	1,168	1,653	210,429,976	223,968,373	225,524,949	9,614,724	3,110,019
Distribution and transportation of goods	1,310	1,842	80,014,849	82,269,823	159,200,905	5,917,698	2,165,867
Information	188	277	6,995,652	9,341,926	6,776,964	632,237	269,852
Finance, insurance, real estate, and rental and leasing	383	754	290,085,247	345,985,818	39,105,680	7,681,639	1,759,583
Services	1,307	2,124	126,772,691	147,569,208	63,179,092	7,212,997	1,089,991
CAYMAN ISLANDS [2]							
All industries	652	1,580	561,940,926	646,609,465	145,127,344	25,807,629	4,859,278
Raw materials and energy production	38	190	29,525,919	42,110,580	21,084,881	9,233,980	3,223,621
Goods production	78	107	31,150,196	34,772,448	42,795,451	3,674,171	220,329
Distribution and transportation of goods	45	55	13,871,296	24,063,073	18,771,522	789,757	112,296
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	299	722	221,598,537	425,905,457	26,269,926	6,618,701	641,429
Services	264	494	265,719,647	119,697,236	36,172,635	5,495,687	659,013
CHILE [2]							
All industries	398	684	33,817,510	35,605,584	16,325,176	3,396,013	530,481
Raw materials and energy production	23	52	8,507,305	8,112,394	5,342,216	2,340,914	414,291
Goods production	101	116	3,159,541	3,617,170	3,393,568	328,820	23,411
Distribution and transportation of goods	165	193	2,119,452	2,605,320	3,892,624	183,606	33,040
Information	23	36	2,902,091	2,125,328	811,826	33,113	7,893
Finance, insurance, real estate, and rental and leasing	50	94	9,819,761	12,309,646	1,283,270	183,446	27,568
Services	100	190	7,306,914	6,831,124	1,601,562	326,166	24,277

Footnotes at end of table.

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Number of U.S. corporation returns [1]	Controlled Foreign Corporations					
		Number of foreign corporations	Total assets		Total receipts	Current earnings and profits (less deficit) before income taxes	Income taxes
			Beginning of year	End of year			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
CHINA [2]							
All industries	1,739	3,426	48,821,791	65,480,943	82,098,329	6,093,070	760,268
Raw materials and energy production	17	43	260,223	465,021	590,970	69,050	1,195
Goods production	936	1,742	32,819,574	41,347,702	56,322,197	3,886,310	427,950
Distribution and transportation of goods	404	622	6,044,274	9,485,657	14,147,687	1,060,828	157,292
Information	171	213	234,556	356,537	235,295	-39,971	5,236
Finance, insurance, real estate, and rental and leasing	44	64	1,792,531	3,013,609	795,248	47,850	12,804
Services	507	731	7,667,269	10,771,513	9,993,473	1,069,082	155,166
COLOMBIA							
All industries	264	391	7,273,131	9,525,789	10,100,052	907,451	310,649
Raw materials and energy production	10	17	40,814	88,467	84,402	6,565	* 536
Goods production	78	100	3,017,792	3,908,887	5,371,833	525,936	165,426
Distribution and transportation of goods	83	98	927,154	1,002,503	3,173,761	190,691	46,527
Information	36	39	178,426	168,105	192,559	15,769	4,110
Finance, insurance, real estate, and rental and leasing	20	43	2,625,833	3,890,410	918,632	165,837	79,626
Services	59	94	483,111	467,416	358,866	2,653	14,423
COSTA RICA							
All industries	275	375	4,043,574	5,049,709	5,214,938	514,402	84,068
Raw materials and energy production	7	25	357,448	526,303	659,277	19,814	4,544
Goods production	69	84	1,945,439	2,176,711	2,406,747	300,498	41,698
Distribution and transportation of goods	53	68	450,822	651,952	1,540,823	56,628	22,251
Information	12	13	27,430	39,493	58,355	1,363	* 1,439
Finance, insurance, real estate, and rental and leasing	14	32	1,126,070	1,499,920	376,526	116,263	10,327
Services	148	153	136,366	155,330	173,210	19,835	3,809
CZECH REPUBLIC							
All industries	339	511	16,244,810	21,257,208	12,733,432	833,717	239,138
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	132	176	4,324,342	5,134,877	7,946,827	283,919	95,358
Distribution and transportation of goods	104	125	958,310	1,261,575	2,193,633	157,982	45,818
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	24	37	7,969,420	10,563,624	1,142,488	298,243	76,368
Services	101	144	2,358,535	2,988,267	1,217,660	83,332	18,720
DENMARK							
All industries	410	675	27,368,353	34,207,215	18,176,843	1,330,041	262,018
Raw materials and energy production	10	10	* 81,433	107,485	158,446	23,505	* 5,433
Goods production	123	158	10,474,896	16,153,337	7,418,968	457,340	54,611
Distribution and transportation of goods	155	181	1,834,537	2,240,161	3,960,416	210,386	58,092
Information	25	29	121,697	160,903	253,812	-11,049	1,333
Finance, insurance, real estate, and rental and leasing	32	52	5,751,789	4,192,637	1,183,881	232,076	50,659
Services	144	246	9,104,001	11,352,693	5,201,321	417,782	91,890
FINLAND							
All industries	241	355	9,992,659	10,424,026	7,736,838	407,091	103,403
Raw materials and energy production	0	0	0	0	0	0	0
Goods production	68	82	2,110,087	2,135,970	2,878,969	180,440	56,566
Distribution and transportation of goods	88	104	1,635,426	1,670,235	3,098,455	110,219	24,175
Information	17	18	53,104	64,125	105,154	856	1,817
Finance, insurance, real estate, and rental and leasing	14	25	2,059,723	2,471,542	252,176	22,739	5,465
Services	80	126	4,134,319	4,082,154	1,402,085	92,836	15,380
FRANCE (incl. Corsica, Guadeloupe, Martinique, and Reunion) [2]							
All industries	1,463	3,381	231,408,189	263,801,593	140,197,949	10,307,697	2,682,312
Raw materials and energy production	21	32	1,923,685	887,240	1,122,556	96,870	10,563
Goods production	524	982	60,333,862	69,433,146	64,222,667	3,415,783	810,288
Distribution and transportation of goods	450	667	16,369,138	18,752,988	25,297,546	1,380,797	388,492
Information	95	187	6,509,289	9,217,760	4,214,406	376,037	79,074
Finance, insurance, real estate, and rental and leasing	100	247	75,415,166	83,641,424	10,656,939	2,730,015	587,911
Services	615	1,257	70,845,643	81,848,541	34,667,973	2,311,189	805,242

Footnotes at end of table.

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Number of U.S. corporation returns [1]	Controlled Foreign Corporations					
		Number of foreign corporations	Total assets		Total receipts	Current earnings and profits (less deficit) before income taxes	Income taxes
			Beginning of year	End of year			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
GERMANY [2]							
All industries	1,888	4,160	311,444,317	371,973,326	225,492,273	14,041,700	3,524,132
Raw materials and energy production	45	51	378,967	349,021	373,430	38,708	16,084
Goods production	659	1,179	97,647,315	104,659,450	126,029,877	5,673,858	1,662,698
Distribution and transportation of goods	614	901	35,140,708	38,431,054	46,239,262	1,789,586	609,806
Information	116	207	2,962,275	3,544,265	3,392,224	83,345	58,978
Finance, insurance, real estate, and rental and leasing	137	310	83,944,843	102,304,059	10,978,808	2,764,884	390,470
Services	808	1,491	91,328,511	122,624,865	38,454,862	3,686,549	785,137
GREECE							
All industries	179	246	5,446,004	6,546,475	7,345,769	466,743	184,934
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	46	50	1,610,472	1,819,419	3,438,388	157,382	56,926
Distribution and transportation of goods	70	82	1,799,430	2,262,869	3,232,811	213,972	91,646
Information	13	16	394,553	460,413	157,667	9,590	7,610
Finance, insurance, real estate, and rental and leasing	d	d	d	d	d	d	d
Services	52	84	1,086,101	1,232,383	352,653	36,246	17,078
HONG KONG [2]							
All industries	1,190	1,978	102,736,702	119,123,338	66,151,498	9,856,015	1,155,210
Raw materials and energy production	4	6	* 3,680,647	* 3,505,362	* 1,606,326	* 659,585	* 113,862
Goods production	250	315	6,513,922	6,741,587	10,874,388	768,848	81,307
Distribution and transportation of goods	408	545	10,649,898	12,084,383	24,734,348	1,759,649	272,556
Information	78	106	1,021,985	1,270,808	1,339,657	2,802	14,355
Finance, insurance, real estate, and rental and leasing	107	220	62,980,758	67,935,573	13,509,854	2,460,113	462,385
Services	512	780	17,887,779	27,579,993	14,086,313	4,205,103	210,691
HUNGARY [2]							
All industries	308	437	16,942,871	23,508,144	12,464,526	1,083,197	125,593
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	98	118	6,732,516	9,557,030	7,786,790	738,913	37,699
Distribution and transportation of goods	90	105	1,006,703	1,459,415	2,081,362	84,645	19,797
Information	23	34	709,715	548,460	565,372	53,975	6,836
Finance, insurance, real estate, and rental and leasing	29	46	6,324,637	8,694,800	931,233	122,088	42,603
Services	90	123	2,006,255	2,629,280	1,047,315	89,621	17,537
INDIA [2]							
All industries	1,158	1,634	19,508,680	27,471,452	26,889,445	2,939,908	738,078
Raw materials and energy production	11	16	* 148,989	187,601	115,397	48,773	* 13,591
Goods production	258	354	7,769,029	9,378,452	10,808,233	1,242,008	297,436
Distribution and transportation of goods	163	197	1,964,334	2,372,462	4,808,474	145,107	93,401
Information	112	136	991,638	1,888,228	1,972,689	372,434	44,666
Finance, insurance, real estate, and rental and leasing	37	75	3,924,455	7,098,398	1,426,714	250,346	90,927
Services	671	853	4,710,090	6,544,224	7,756,982	881,735	197,936
INDONESIA [2]							
All industries	216	338	12,368,126	14,533,675	14,690,082	3,808,435	2,069,040
Raw materials and energy production	16	27	5,855,825	5,917,246	4,261,614	1,829,882	585,364
Goods production	86	111	2,744,561	4,505,220	5,226,706	453,370	243,239
Distribution and transportation of goods	48	63	434,632	567,891	3,843,503	88,990	28,647
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	21	38	2,913,516	3,072,684	1,020,107	210,417	22,410
Services	61	79	334,361	392,587	268,985	1,218,320	1,183,954
IRELAND [2]							
All industries	642	1,140	346,978,415	513,394,734	168,565,706	33,556,071	1,863,666
Raw materials and energy production	9	9	* 25,886	* 30,445	* 18,711	* -4,236	* 88
Goods production	183	231	40,686,059	41,087,294	77,478,111	12,848,856	247,478
Distribution and transportation of goods	159	189	11,445,798	30,063,009	28,111,401	1,562,373	151,922
Information	38	45	4,071,714	7,349,165	7,089,011	1,720,025	54,584
Finance, insurance, real estate, and rental and leasing	152	339	220,370,544	318,264,512	18,068,608	3,324,593	378,526
Services	222	325	70,283,971	116,600,265	37,789,694	14,100,871	1,031,067

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Number of U.S. corporation returns [1]	Controlled Foreign Corporations					
		Number of foreign corporations	Total assets		Total receipts	Current earnings and profits (less deficit) before income taxes	Income taxes
			Beginning of year	End of year			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ISREAL [2]							
All industries	564	803	22,227,968	29,063,753	14,590,869	1,290,654	239,763
Raw materials and energy production	5	5	* 1,471	* 4,860	* 113	* -3,563	0
Goods production	133	190	15,926,797	20,765,307	9,365,462	1,097,992	159,767
Distribution and transportation of goods	60	67	561,911	798,116	1,142,425	88,181	8,832
Information	154	160	159,929	265,992	296,946	-30,120	1,387
Finance, insurance, real estate, and rental and leasing	22	42	1,284,344	1,802,437	297,934	50,262	7,241
Services	241	334	4,287,537	5,427,806	3,487,978	89,092	62,536
ITALY[2]							
All industries	909	1,699	82,200,140	93,511,546	73,985,525	6,534,605	2,094,535
Raw materials and energy production	12	17	147,178	326,048	160,831	19,640	9,587
Goods production	306	551	42,264,604	47,301,443	37,801,519	3,660,171	1,105,924
Distribution and transportation of goods	343	447	14,202,346	15,958,288	19,528,925	1,031,316	417,052
Information	60	90	1,144,088	1,249,073	1,501,268	138,961	62,132
Finance, insurance, real estate, and rental and leasing	61	136	12,713,367	15,242,226	3,585,429	301,400	171,736
Services	268	449	11,723,872	13,418,391	11,401,539	1,381,466	327,316
JAPAN (including Okinawa and Ryukyu Islands) [2]							
All industries	1,379	2,554	389,503,893	473,249,351	211,533,432	15,745,699	5,483,472
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	374	548	51,762,543	53,883,763	91,910,715	6,057,160	2,006,448
Distribution and transportation of goods	447	599	27,333,169	27,436,140	49,578,665	1,865,652	961,948
Information	122	169	3,724,723	4,628,831	5,141,802	658,191	282,999
Finance, insurance, real estate, and rental and leasing	79	510	278,790,047	356,100,274	36,909,841	5,520,177	1,421,504
Services	523	721	27,817,076	31,123,690	27,920,354	1,632,124	804,877
LUXEMBOURG [2]							
All industries	294	515	530,915,954	551,577,959	212,365,063	17,031,369	2,225,896
Raw materials and energy production	3	3	* 2,721,604	* 2,784,789	* 1,656,924	* 310,116	* 47,610
Goods production	56	63	82,140,162	69,392,080	30,883,491	1,678,130	277,970
Distribution and transportation of goods	29	35	113,343,998	112,984,302	126,214,156	9,709,498	1,307,942
Information	15	18	4,029,033	4,577,837	842,131	-229,819	* 1,533
Finance, insurance, real estate, and rental and leasing	66	181	175,892,151	189,365,217	13,789,766	1,679,067	111,289
Services	161	212	152,789,006	172,473,734	38,978,596	3,884,379	479,551
MALAYSIA [2]							
All industries	497	829	26,613,422	28,062,580	24,238,850	2,077,421	266,214
Raw materials and energy production	9	15	227,488	260,509	207,110	22,755	3,994
Goods production	170	244	7,508,861	8,802,513	15,401,502	898,448	83,765
Distribution and transportation of goods	146	193	1,261,426	1,542,498	3,947,374	232,717	68,011
Information	30	38	25,645	36,098	58,558	-1,455	250
Finance, insurance, real estate, and rental and leasing	38	75	14,712,064	15,254,761	1,341,171	223,210	76,506
Services	181	261	2,876,842	2,163,254	3,276,020	700,968	33,644
MAURITIUS [2]							
All industries	227	286	11,524,881	17,715,305	3,168,592	29,474	155,015
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	21	22	372,196	385,030	343,910	26,960	* 2,667
Distribution and transportation of goods	8	9	* 112,580	* 117,079	* 222,030	* 4,078	* 307
Information	7	7	* 176,109	* 224,529	* 125,340	* 5,694	* 2,308
Finance, insurance, real estate, and rental and leasing	40	50	915,244	1,178,726	456,318	428,991	* 450
Services	161	194	9,173,424	15,085,875	1,150,534	-778,197	39,179
MEXICO [2]							
All industries	2,253	4,701	257,929,524	289,934,644	203,604,893	19,072,528	4,129,658
Raw materials and energy production	67	113	5,513,139	6,218,174	6,640,551	1,344,996	416,518
Goods production	1,195	1,966	53,860,192	59,411,865	96,740,068	5,293,173	1,276,181
Distribution and transportation of goods	628	856	23,782,667	27,783,737	49,137,599	3,257,516	1,055,883
Information	86	248	4,008,226	2,745,816	5,522,301	438,959	121,310
Finance, insurance, real estate, and rental and leasing	172	395	117,984,623	134,284,597	28,469,765	4,807,183	906,410
Services	643	1,113	52,756,887	59,465,149	17,067,618	3,929,518	353,363

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Number of U.S. corporation returns [1]	Controlled Foreign Corporations					
		Number of foreign corporations	Total assets		Total receipts	Current earnings and profits (less deficit) before income taxes	Income taxes
			Beginning of year	End of year			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
NETHERLANDS [2]							
All industries	1,365	3,123	698,260,287	756,366,608	305,677,784	36,778,601	6,362,476
Raw materials and energy production	36	67	5,569,532	8,484,326	2,126,693	590,002	233,273
Goods production	425	631	140,194,819	150,394,595	101,620,234	12,206,264	1,970,726
Distribution and transportation of goods	378	541	137,129,005	106,666,387	105,030,756	9,487,351	787,991
Information	84	151	59,524,291	31,887,447	11,222,974	1,283,453	223,643
Finance, insurance, real estate, and rental and leasing	159	345	87,108,115	116,284,860	10,816,033	1,752,337	293,284
Services	718	1,375	268,706,680	342,629,912	74,800,810	11,469,811	2,853,468
NEW ZEALAND [2]							
All industries	428	639	11,235,077	11,511,779	10,067,473	788,298	212,109
Raw materials and energy production	43	44	650,623	848,919	243,538	15,976	* 5,902
Goods production	116	129	2,226,202	2,543,438	2,798,788	246,017	76,046
Distribution and transportation of goods	146	177	2,563,726	2,297,075	4,323,945	197,957	46,085
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	28	57	3,203,555	2,987,786	543,031	144,272	40,867
Services	130	203	2,349,001	2,551,909	1,864,022	131,504	32,377
NORWAY							
All industries	259	417	24,087,419	27,235,279	16,693,323	5,223,855	3,513,510
Raw materials and energy production	9	15	8,159,420	8,120,972	6,280,356	4,422,486	3,325,376
Goods production	63	76	3,043,842	3,244,333	2,539,125	163,712	46,939
Distribution and transportation of goods	104	126	2,825,214	2,745,569	3,317,018	342,758	64,429
Information	15	16	88,611	90,880	130,064	-868	* 1,681
Finance, insurance, real estate, and rental and leasing	15	25	1,317,913	1,360,949	184,126	20,235	* 3,638
Services	91	159	8,652,419	11,672,576	4,242,634	275,531	71,447
PANAMA (including Canal Zone) [2]							
All industries	165	274	11,499,994	10,744,720	6,003,866	1,304,859	127,022
Raw materials and energy production	14	25	2,193,561	1,473,529	1,078,044	147,651	40,535
Goods production	28	36	906,453	1,032,526	1,014,416	107,740	6,610
Distribution and transportation of goods	57	72	3,665,722	3,701,504	2,764,626	613,541	65,062
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	26	43	1,813,920	1,895,780	395,540	146,628	4,969
Services	52	80	2,898,267	2,625,095	733,239	294,773	9,450
PHILIPPINES [2]							
All industries	283	512	15,287,201	16,472,137	13,970,420	1,688,779	296,775
Raw materials and energy production	12	35	3,337,403	2,828,977	1,220,977	461,977	95,284
Goods production	110	137	4,441,003	5,053,693	8,828,926	424,214	115,192
Distribution and transportation of goods	73	94	488,798	654,492	976,877	68,631	22,419
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	37	79	5,032,714	5,546,290	1,032,963	172,917	37,876
Services	93	137	1,919,015	2,190,736	1,781,526	541,820	24,236
POLAND [2]							
All industries	456	742	31,992,017	40,552,563	25,370,692	2,103,248	456,758
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	181	258	9,813,212	12,221,475	15,656,611	1,072,019	205,654
Distribution and transportation of goods	136	182	1,970,950	2,455,038	4,646,712	340,423	72,108
Information	27	38	317,920	115,606	331,587	-17,055	3,207
Finance, insurance, real estate, and rental and leasing	33	67	17,842,626	23,552,131	3,063,442	620,178	137,211
Services	128	185	1,864,955	2,175,488	1,585,384	81,332	37,313
PORTUGAL (including Azores) [2]							
All industries	244	406	21,417,409	26,213,294	15,072,920	1,994,242	399,881
Raw materials and energy production	4	4	* 3,954	* 73,526	* 3,726	* -416	* -21
Goods production	78	103	4,089,554	5,163,894	6,310,816	268,349	106,590
Distribution and transportation of goods	92	119	2,139,463	3,176,986	3,218,274	163,919	57,244
Information	20	22	262,554	258,441	305,773	18,380	8,064
Finance, insurance, real estate, and rental and leasing	21	38	3,430,083	3,949,622	653,375	14,078	27,676
Services	73	117	11,491,786	13,614,287	4,579,359	1,529,896	200,315

Footnotes at end of table.

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Number of U.S. corporation returns [1]	Controlled Foreign Corporations					
		Number of foreign corporations	Total assets		Total receipts	Current earnings and profits (less deficit) before income taxes	Income taxes
			Beginning of year	End of year			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
PUERTO RICO							
All industries	301	401	23,807,087	26,731,941	26,729,345	2,148,215	278,746
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	84	100	6,624,129	8,329,748	5,910,187	1,649,155	35,561
Distribution and transportation of goods	95	103	2,690,693	2,748,700	6,809,769	214,777	94,333
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	40	65	6,079,884	6,920,136	3,151,658	94,366	62,792
Services	80	98	5,143,497	5,392,109	8,384,756	-45,007	24,498
ROMANIA							
All industries	149	218	3,723,976	4,870,540	4,117,303	303,759	65,140
Raw materials and energy production	3	3	* 29,561	* 61,561	* 27,447	* 8,819	* 1,387
Goods production	54	68	1,251,192	1,888,836	2,413,067	120,821	30,786
Distribution and transportation of goods	39	45	432,148	408,078	943,719	80,911	16,089
Information	15	36	960,233	721,089	347,087	19,288	7,039
Finance, insurance, real estate, and rental and leasing	11	16	961,727	1,656,826	188,974	49,586	6,495
Services	44	50	89,115	134,149	197,009	24,335	3,345
RUSSIA [2]							
All industries	281	506	7,530,413	9,771,847	14,970,113	1,495,127	512,279
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	88	135	2,552,167	3,299,996	4,369,093	133,655	101,091
Distribution and transportation of goods	81	116	1,827,918	2,775,448	6,895,198	740,097	216,566
Information	21	83	1,053,009	1,432,903	1,536,414	423,276	105,380
Finance, insurance, real estate, and rental and leasing	16	29	668,751	1,126,463	365,999	41,584	19,168
Services	92	121	789,683	1,076,729	1,530,285	138,196	58,725
SINGAPORE [2]							
All industries	1,068	1,681	131,723,635	122,562,803	122,636,010	9,522,356	705,707
Raw materials and energy production	15	18	289,822	477,124	544,480	59,022	14,960
Goods production	281	361	19,211,544	21,487,435	30,578,937	3,180,649	212,972
Distribution and transportation of goods	326	415	15,712,992	19,739,845	66,639,076	1,786,563	171,916
Information	79	104	625,025	843,083	1,094,863	60,027	13,001
Finance, insurance, real estate, and rental and leasing	74	133	64,015,576	39,926,183	4,807,495	1,116,331	131,318
Services	450	648	31,868,676	40,045,315	18,971,159	3,320,409	161,540
SLOVAKIA							
All industries	133	187	3,125,511	4,375,561	2,980,161	177,337	34,870
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	49	61	1,041,278	1,240,199	1,792,264	54,452	13,125
Distribution and transportation of goods	38	42	405,711	538,384	533,127	55,049	6,432
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	12	19	1,442,178	2,270,950	275,099	51,618	10,222
Services	33	51	199,132	289,404	336,679	12,443	4,897
SOUTH AFRICA							
All industries	376	643	12,974,807	14,241,443	21,145,251	2,030,811	533,215
Raw materials and energy production	8	9	* 176,298	* 251,044	* 134,648	* 60,559	* 210
Goods production	150	197	6,688,717	7,168,166	15,315,046	1,054,694	317,000
Distribution and transportation of goods	112	138	1,178,984	1,300,310	2,457,272	164,207	57,724
Information	27	39	80,466	141,129	172,631	27,805	10,878
Finance, insurance, real estate, and rental and leasing	35	66	2,995,859	3,234,747	1,083,122	436,733	88,857
Services	111	194	1,854,482	2,146,047	1,982,532	286,814	58,546
SOUTH KOREA [2]							
All industries	579	814	123,047,880	133,887,527	79,929,828	8,016,576	1,625,952
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	211	269	30,015,559	37,944,354	50,267,812	3,958,823	837,109
Distribution and transportation of goods	187	206	4,973,560	5,787,555	10,700,429	772,267	238,333
Information	31	41	2,550,052	2,821,270	2,028,765	197,317	76,668
Finance, insurance, real estate, and rental and leasing	36	80	81,558,333	82,544,545	11,105,879	2,779,869	360,672
Services	173	212	2,709,531	3,436,365	4,916,783	254,147	103,068

Footnotes at end of table.

Controlled Foreign Corporations, 2006

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Number of U.S. corporation returns [1]	Controlled Foreign Corporations					
		Number of foreign corporations	Total assets		Total receipts	Current earnings and profits (less deficit) before income taxes	Income taxes
			Beginning of year	End of year			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SPAIN (including Canary Isles) [2]							
All industries	842	1,599	125,593,457	159,226,761	147,329,312	10,877,675	2,482,571
Raw materials and energy production	14	24	831,146	1,105,175	222,278	26,759	2,657
Goods production	263	446	40,497,167	50,501,494	58,517,793	3,955,375	703,860
Distribution and transportation of goods	303	405	27,294,715	30,824,401	60,691,951	3,617,980	837,375
Information	76	120	1,611,822	1,866,458	1,984,585	215,723	61,527
Finance, insurance, real estate, and rental and leasing	55	131	22,218,835	32,852,086	4,461,131	982,441	251,074
Services	279	468	33,135,367	42,075,211	21,450,204	2,079,733	626,040
SWEDEN [2]							
All industries	588	1,061	70,956,850	88,946,389	49,553,736	4,569,835	558,087
Raw materials and energy production	5	5	* 16,788	* 17,855	* 24,512	* 31	* 84
Goods production	191	265	21,326,113	24,894,022	29,592,124	755,253	331,425
Distribution and transportation of goods	193	233	2,859,655	3,564,839	7,438,555	374,017	59,765
Information	42	69	595,494	776,513	699,024	35,833	15,311
Finance, insurance, real estate, and rental and leasing	41	74	19,524,663	25,467,351	2,292,600	768,619	64,574
Services	228	410	26,625,360	34,215,997	9,490,198	2,634,499	86,517
SWITZERLAND [2]							
All industries	770	1,410	312,118,290	336,084,352	247,790,701	32,592,690	2,278,570
Raw materials and energy production	6	7	* 460,464	* 943,850	* 972,427	* 347,629	* 14,285
Goods production	221	307	108,609,878	101,102,920	106,589,843	15,215,563	1,042,883
Distribution and transportation of goods	296	429	38,688,618	48,492,756	89,524,469	5,832,441	481,382
Information	50	85	3,262,743	4,642,158	3,741,593	1,301,527	56,779
Finance, insurance, real estate, and rental and leasing	75	126	65,678,112	61,160,093	10,004,272	983,989	132,856
Services	302	452	95,415,993	119,731,911	36,947,753	8,915,993	549,595
TAIWAN [2]							
All industries	406	564	64,278,381	76,829,374	37,246,615	2,825,450	586,851
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	174	211	10,100,851	10,841,597	15,836,411	1,464,670	317,444
Distribution and transportation of goods	114	129	2,077,373	2,239,480	4,935,759	159,352	60,994
Information	14	17	71,339	67,793	116,686	-696	1,391
Finance, insurance, real estate, and rental and leasing	28	59	49,506,008	60,954,587	12,743,638	891,916	124,790
Services	113	145	2,516,631	2,717,787	3,612,529	310,007	82,227
THAILAND							
All industries	427	710	20,544,544	24,236,140	32,292,708	2,161,851	456,251
Raw materials and energy production	10	17	1,036,232	1,006,900	824,719	321,090	* 104,095
Goods production	187	249	8,970,440	11,117,447	23,491,852	1,268,708	171,524
Distribution and transportation of goods	137	164	2,023,927	2,416,905	5,135,670	193,168	72,656
Information	10	15	47,052	49,512	58,624	-1,064	* 2,240
Finance, insurance, real estate, and rental and leasing	34	95	7,158,938	8,047,464	1,331,269	174,347	61,479
Services	115	171	1,307,957	1,597,912	1,450,573	205,602	44,257
TURKEY [2]							
All industries	221	317	9,513,596	15,622,095	22,366,774	1,386,540	334,357
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	60	74	3,454,466	5,867,862	14,284,721	1,095,669	262,596
Distribution and transportation of goods	72	87	1,152,653	1,300,477	5,820,017	128,186	32,747
Information	9	11	* 66,187	18,747	37,207	-1,795	* 115
Finance, insurance, real estate, and rental and leasing	33	38	2,707,082	5,833,905	1,268,751	70,599	* 22,345
Services	59	100	2,121,812	2,588,265	936,023	91,258	16,103
UNITED KINGDOM AND NORTHERN IRELAND (including Gibraltar) [2]							
All industries	3,929	8,688	2,709,752,480	3,420,194,083	644,481,488	47,746,771	11,657,709
Raw materials and energy production	52	112	22,082,359	27,225,065	20,382,550	4,455,728	1,374,589
Goods production	1,122	1,807	145,562,190	156,700,752	185,655,379	2,465,846	1,530,837
Distribution and transportation of goods	844	1,278	72,764,841	79,095,831	131,683,377	4,153,770	1,159,043
Information	307	702	93,074,458	99,253,608	29,351,667	-127,613	417,421
Finance, insurance, real estate, and rental and leasing	874	1,739	1,987,758,458	2,570,465,481	165,641,718	26,146,418	4,838,193
Services	1,553	3,019	388,378,462	487,283,216	111,754,888	10,675,401	2,337,530

Footnotes at end of table.

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Number of U.S. corporation returns [1]	Controlled Foreign Corporations					
		Number of foreign corporations	Total assets		Total receipts	Current earnings and profits (less deficit) before income taxes	Income taxes
			Beginning of year	End of year			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
VENEZUELA [2]							
All industries	301	462	15,537,182	18,441,422	15,679,177	2,832,042	896,019
Raw materials and energy production	33	49	3,570,594	4,215,312	1,390,237	316,564	70,365
Goods production	110	134	7,381,214	9,321,407	10,158,660	1,911,605	681,091
Distribution and transportation of goods	81	106	1,163,630	1,718,304	2,041,878	324,112	85,575
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	25	37	1,645,438	2,134,432	906,597	202,493	31,342
Services	78	107	1,621,537	885,743	1,047,885	57,977	21,191
EUROPEAN UNION, TOTAL [2]							
All industries	5,769	31,306	5,342,396,764	6,502,796,706	2,156,381,207	196,063,572	36,765,137
Raw materials and energy production	140	392	34,776,090	42,605,999	26,755,531	5,441,786	1,710,116
Goods production	2,040	7,762	750,941,066	811,711,041	807,864,534	51,702,610	9,870,262
Distribution and transportation of goods	1,525	6,287	454,628,524	465,446,993	593,790,246	35,335,974	6,353,028
Information	439	1,941	178,662,522	165,529,299	64,185,739	3,808,971	1,030,080
Finance, insurance, real estate, and rental and leasing	1,178	3,980	2,751,847,353	3,535,636,158	251,045,847	42,446,744	7,539,894
Services	2,599	10,840	1,171,215,474	1,481,591,348	412,588,990	57,352,026	10,258,412
OPEC COUNTRIES, TOTAL [2]							
All industries	513	1,100	35,212,680	42,603,875	39,184,444	9,544,563	3,349,888
Raw materials and energy production	48	119	13,711,606	15,783,621	9,323,909	4,441,997	973,583
Goods production	187	302	10,728,732	14,583,267	16,440,098	2,489,593	940,232
Distribution and transportation of goods	154	247	2,701,466	3,690,218	8,531,240	659,483	134,597
Information	34	50	256,473	260,357	203,562	27,030	11,881
Finance, insurance, real estate, and rental and leasing	57	103	5,274,555	6,262,518	2,216,715	533,782	69,830
Services	159	275	2,538,809	1,998,747	2,412,492	1,394,865	1,219,765

Footnotes at end of table.

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Controlled Foreign Corporations					Total Subpart F income
	Current earnings and profits (less deficit) after income taxes	Foreign corporations with current earnings and profits (+) before income taxes		Distributions out of earnings and profits	Dividends paid to controlling U.S. corporation	
		Current earnings and profits before income taxes	Income taxes			
	(8)	(9)	(10)	(11)	(12)	(13)
ALL GEOGRAPHIC REGIONS [2]						
All industries	410,911,841	587,825,240	96,589,279	188,640,507	61,555,842	60,027,807
Raw materials and energy production	42,701,113	68,518,529	21,346,450	22,670,384	11,513,555	1,372,255
Goods production	117,066,073	164,109,560	25,213,725	51,327,637	16,648,381	9,621,299
Distribution and transportation of goods	54,867,210	76,923,844	13,927,759	24,506,433	8,101,761	8,629,504
Information	6,784,952	16,854,464	2,369,998	4,496,460	3,062,461	960,698
Finance, insurance, real estate, and rental and leasing	78,023,952	107,432,127	15,544,141	31,936,360	6,099,012	19,868,251
Services	111,507,514	153,940,881	18,180,508	53,687,478	16,119,829	19,575,698
ARGENTINA [2]						
All industries	1,615,454	2,463,632	585,134	637,803	131,234	99,322
Raw materials and energy production	382,980	500,110	89,565	* 74,924	* 14,202	12,282
Goods production	473,983	764,732	241,581	296,168	76,677	4,005
Distribution and transportation of goods	173,418	353,165	126,810	34,693	* 14,870	7,479
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	299,834	428,520	63,948	64,231	16,086	62,905
Services	258,075	335,115	46,721	167,704	* 9,398	9,919
AUSTRALIA [2]						
All industries	11,552,539	16,984,045	2,920,761	8,376,946	3,226,269	855,852
Raw materials and energy production	1,308,017	2,210,924	451,111	* 1,093,650	* 943,293	* 13,562
Goods production	2,590,345	4,209,755	1,140,120	2,249,293	301,573	74,142
Distribution and transportation of goods	639,648	1,027,718	290,170	451,108	378,632	20,200
Information	10,746	434,090	59,949	135,603	* 26,651	19,341
Finance, insurance, real estate, and rental and leasing	3,735,574	4,673,110	460,109	1,709,808	356,336	415,284
Services	3,267,040	4,425,518	519,302	2,737,483	1,219,783	313,323
AUSTRIA						
All industries	2,341,823	3,045,236	529,180	1,197,012	131,946	753,302
Raw materials and energy production	* -5,953	* 5,006	* 1,300	0	0	* 172
Goods production	505,782	695,044	139,023	* 146,414	* 110,493	38,714
Distribution and transportation of goods	213,771	310,597	53,940	37,394	* 12,415	16,646
Information	12,418	29,360	4,394	* 7,605	* 97	* 3,397
Finance, insurance, real estate, and rental and leasing	58,101	74,547	6,143	* 4,671	* 999	* 3,677
Services	1,557,703	1,930,682	324,381	1,000,928	* 7,941	690,695
BAHAMAS						
All industries	6,453,951	9,543,271	2,235,140	5,712,604	1,667,676	1,846,022
Raw materials and energy production	2,391,056	4,863,194	1,778,483	* 2,396,073	* 1,356,098	60,897
Goods production	d	d	d	d	d	d
Distribution and transportation of goods	93,066	153,219	* 23,824	* 144,290	* 8,361	* 73,790
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	1,046,769	1,160,624	* 38,537	1,695,604	* 1,039	367,721
Services	2,083,193	2,499,967	* 373,097	* 1,149,300	* 3,914	1,304,076
BELGIUM [2]						
All industries	1,889,633	3,676,806	698,361	1,249,706	507,523	354,935
Raw materials and energy production	d	d	d	d	d	d
Goods production	485,471	1,308,690	314,020	588,485	262,949	61,032
Distribution and transportation of goods	264,199	601,191	152,776	236,461	82,172	43,206
Information	196,408	275,080	7,745	* 13,927	* 4,102	* 3,375
Finance, insurance, real estate, and rental and leasing	378,199	545,431	70,444	194,319	* 8,829	167,733
Services	548,494	928,002	151,825	202,331	149,471	79,590

Footnotes at end of table.

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Controlled Foreign Corporations					Total Subpart F income
	Current earnings and profits (less deficit) after income taxes	Foreign corporations with current earnings and profits (+) before income taxes		Distributions out of earnings and profits	Dividends paid to controlling U.S. corporation	
		Current earnings and profits before income taxes	Income taxes			
	(8)	(9)	(10)	(11)	(12)	(13)
BERMUDA [2]						
All industries	42,742,711	51,162,753	5,975,999	11,129,171	1,683,634	9,490,958
Raw materials and energy production	5,345,193	9,726,643	4,020,817	* 1,074,172	* 1,002,979	137,798
Goods production	11,145,473	12,101,188	358,666	3,643,477	* 121,073	618,051
Distribution and transportation of goods	2,880,083	3,431,267	190,875	590,050	* 3,159	428,707
Information	* 83,679	* 95,504	* 11,174	0	0	* 23,474
Finance, insurance, real estate, and rental and leasing	4,296,858	5,000,541	263,375	1,557,826	* 29,734	3,281,398
Services	18,991,403	20,807,583	1,131,093	4,263,646	526,688	5,001,530
BRAZIL [2]						
All industries	8,567,055	12,350,824	2,142,259	4,375,340	1,599,919	450,908
Raw materials and energy production	2,480,323	2,999,728	503,486	1,177,358	* 9,160	148,595
Goods production	2,915,227	4,538,281	911,535	1,523,089	739,012	215,909
Distribution and transportation of goods	304,039	815,860	213,647	143,230	96,308	20,353
Information	6,596	107,709	26,868	* 6,741	* 1,224	* 6,219
Finance, insurance, real estate, and rental and leasing	2,017,035	2,474,736	332,515	1,139,615	713,595	27,716
Services	843,716	1,410,916	152,574	385,307	40,620	32,116
BRITISH VIRGIN ISLANDS [2]						
All industries	5,514,914	6,914,892	1,177,044	911,259	83,872	255,042
Raw materials and energy production	1,543,158	2,218,977	* 632,496	* 37,989	* 27,567	* 46,050
Goods production	2,108,468	2,120,924	* 8,166	* 79,580	* 15,839	* 149,758
Distribution and transportation of goods	22,738	42,740	* 9,916	* 38,100	* 11,550	* 11,260
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	359,156	802,357	* 430,805	* 9,067	* 1,281	* 13,569
Services	1,482,773	1,725,305	95,042	740,055	* 21,166	33,122
CANADA [2]						
All industries	31,149,426	51,159,373	11,239,260	21,057,219	11,404,255	2,284,098
Raw materials and energy production	8,486,368	12,572,894	2,717,110	6,608,689	4,353,137	134,549
Goods production	6,504,705	13,144,078	3,561,994	3,785,718	1,810,625	588,455
Distribution and transportation of goods	3,751,831	6,969,969	2,041,490	2,460,462	1,546,118	197,582
Information	362,385	838,000	269,270	229,207	167,767	58,489
Finance, insurance, real estate, and rental and leasing	5,922,056	8,850,054	1,632,619	2,101,127	737,125	1,035,194
Services	6,123,007	8,784,058	1,016,632	5,872,017	2,789,483	269,829
CAYMAN ISLANDS [2]						
All industries	20,948,351	28,081,689	4,790,190	10,297,776	3,547,555	3,645,881
Raw materials and energy production	6,010,359	9,478,003	3,223,115	* 1,572,708	* 325,024	80,611
Goods production	3,453,842	3,899,953	220,020	* 1,598,007	* 1,301,109	378,810
Distribution and transportation of goods	677,461	848,002	104,728	* 102,659	* 39,510	82,255
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	5,977,272	7,107,847	625,782	2,371,108	84,782	2,094,048
Services	4,836,674	6,737,883	613,939	4,653,294	1,797,131	1,010,157
CHILE [2]						
All industries	2,865,533	3,629,752	527,047	1,946,962	1,124,879	201,017
Raw materials and energy production	1,926,623	2,350,957	414,420	1,535,142	* 863,338	49,918
Goods production	305,409	393,360	22,804	220,298	161,721	* 16,050
Distribution and transportation of goods	150,566	227,310	31,664	19,948	* 9,227	13,397
Information	25,221	82,233	* 7,520	* 22,740	* 7,733	* 2,236
Finance, insurance, real estate, and rental and leasing	155,878	230,503	26,423	59,223	* 18,371	92,126
Services	301,889	345,122	24,216	89,610	64,490	27,290

Footnotes at end of table.

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Controlled Foreign Corporations					
	Current earnings and profits (less deficit) after income taxes	Foreign corporations with current earnings and profits (+) before income taxes		Distributions out of earnings and profits	Dividends paid to controlling U.S. corporation	Total Subpart F income
		Current earnings and profits before income taxes	Income taxes			
	(8)	(9)	(10)	(11)	(12)	(13)
CHINA [2]						
All industries	5,332,802	7,629,118	743,442	1,465,851	488,399	307,378
Raw materials and energy production	67,856	78,428	* 1,538	* 589	* 477	* 77
Goods production	3,458,360	4,787,201	423,744	990,203	254,456	112,739
Distribution and transportation of goods	903,536	1,323,363	155,622	184,140	148,153	37,959
Information	-45,207	18,548	4,028	0	0	* 11
Finance, insurance, real estate, and rental and leasing	35,046	99,710	12,347	* 282	0	* 1,707
Services	913,916	1,320,424	145,538	290,636	85,314	154,883
COLOMBIA						
All industries	596,802	979,704	303,179	158,774	86,913	22,222
Raw materials and energy production	6,029	* 8,863	* 186	* 929	* 929	0
Goods production	360,509	558,634	162,931	91,088	63,031	* 17,545
Distribution and transportation of goods	144,164	197,784	45,336	41,532	20,375	* 4,092
Information	11,659	21,125	* 2,976	* 530	* 520	* 347
Finance, insurance, real estate, and rental and leasing	86,211	168,433	79,578	* 9,918	* 1,850	* 134
Services	-11,770	24,865	12,171	14,777	* 207	* 103
COSTA RICA						
All industries	430,334	574,827	82,799	108,860	33,591	48,886
Raw materials and energy production	15,271	32,221	* 4,488	0	0	* 1,021
Goods production	258,800	329,798	41,394	32,259	* 23,801	41,659
Distribution and transportation of goods	34,378	60,571	21,326	* 25,467	* 6,610	* 3,264
Information	-77	* 7,349	* 1,439	0	0	* 2,420
Finance, insurance, real estate, and rental and leasing	105,936	119,813	10,322	* 47,501	0	0
Services	16,027	25,074	3,829	* 3,632	* 3,180	* 522
CZECH REPUBLIC						
All industries	594,579	1,205,300	233,319	471,985	223,334	126,650
Raw materials and energy production	d	d	d	d	d	d
Goods production	188,561	604,333	94,146	360,548	* 199,315	96,451
Distribution and transportation of goods	112,164	169,453	45,389	93,840	* 21,726	1,715
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	221,875	307,829	72,261	* 2,984	* 1,527	* 14,285
Services	64,612	104,837	18,615	* 6,217	* 765	* 4,131
DENMARK						
All industries	1,068,023	1,848,564	254,789	733,016	105,409	209,601
Raw materials and energy production	18,071	* 23,915	* 5,105	* 3,974	* 3,969	* 554
Goods production	402,729	662,245	58,661	234,538	* 2,322	119,636
Distribution and transportation of goods	152,294	246,711	57,717	76,794	* 38,725	19,326
Information	-12,382	2,750	* 543	* 316	0	* 508
Finance, insurance, real estate, and rental and leasing	181,418	236,093	50,147	* 2,646	0	48,919
Services	325,892	676,850	82,616	414,748	* 60,393	20,658
FINLAND						
All industries	303,688	567,676	102,384	388,975	16,257	32,006
Raw materials and energy production	0	0	0	0	0	0
Goods production	123,874	203,456	56,529	33,298	* 6,994	* 7,767
Distribution and transportation of goods	86,044	119,733	23,690	304,429	* 2,263	15,355
Information	-961	* 10,822	* 1,827	* 5,684	* 3,395	* 386
Finance, insurance, real estate, and rental and leasing	17,274	29,583	5,401	* 13,818	* 1,865	* 3,715
Services	77,456	204,082	14,937	31,747	* 1,740	4,782
FRANCE (incl. Corsica, Guadeloupe, Martinique, and Reunion) [2]						
All industries	7,625,385	13,770,124	2,622,813	5,365,108	949,605	1,168,151
Raw materials and energy production	86,307	104,401	9,539	* 68,148	* 63,701	* 288
Goods production	2,605,495	4,813,441	774,972	2,619,101	494,462	318,613
Distribution and transportation of goods	992,305	1,765,391	385,788	434,553	147,751	52,730
Information	296,963	590,663	80,352	221,954	* 82,020	10,003
Finance, insurance, real estate, and rental and leasing	2,142,103	3,074,595	580,388	796,423	* 6,726	635,555
Services	1,505,947	3,420,024	791,032	1,224,296	154,311	150,961

Footnotes at end of table.

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Controlled Foreign Corporations					Total Subpart F income
	Current earnings and profits (less deficit) after income taxes	Foreign corporations with current earnings and profits (+) before income taxes		Distributions out of earnings and profits	Dividends paid to controlling U.S. corporation	
		Current earnings and profits before income taxes	Income taxes			
	(8)	(9)	(10)	(11)	(12)	(13)
GERMANY [2]						
All industries	10,517,569	17,766,711	3,284,382	5,834,040	1,607,722	1,571,630
Raw materials and energy production	22,625	48,231	* 12,112	* 37,213	* 2,865	* 5,538
Goods production	4,011,160	6,717,785	1,565,362	2,312,396	411,474	361,952
Distribution and transportation of goods	1,179,780	2,672,632	606,144	1,436,720	629,600	249,332
Information	24,367	213,373	57,516	49,713	* 10,444	17,102
Finance, insurance, real estate, and rental and leasing	2,374,414	2,968,634	380,206	372,187	* 79,128	359,774
Services	2,901,411	5,138,531	662,042	1,625,474	474,212	577,932
GREECE						
All industries	281,809	553,983	174,307	220,705	92,065	* 8,928
Raw materials and energy production	d	d	d	d	d	d
Goods production	100,456	179,883	52,361	* 84,471	* 18,248	0
Distribution and transportation of goods	122,326	248,579	88,009	102,662	* 63,430	* 2,784
Information	1,979	10,020	7,556	* 50	0	0
Finance, insurance, real estate, and rental and leasing	d	d	d	d	d	d
Services	19,167	65,847	14,707	15,311	* 7,886	* 6,144
HONG KONG [2]						
All industries	8,700,804	10,354,815	1,146,019	3,224,105	610,673	1,380,906
Raw materials and energy production	* 545,723	* 659,998	* 113,862	* 468,838	0	* 297
Goods production	687,541	868,484	81,824	396,324	168,712	160,168
Distribution and transportation of goods	1,487,093	1,920,264	270,490	1,134,486	151,556	641,943
Information	-11,553	47,823	11,630	* 12,057	* 12,059	* 6,763
Finance, insurance, real estate, and rental and leasing	1,997,729	2,504,075	462,146	354,779	* 43,555	305,157
Services	3,994,412	4,353,997	206,012	857,621	234,790	266,579
HUNGARY [2]						
All industries	957,603	1,243,463	110,267	445,102	88,619	305,212
Raw materials and energy production	d	d	d	d	d	d
Goods production	701,214	809,109	36,929	322,291	* 48,503	255,168
Distribution and transportation of goods	64,848	123,592	18,315	60,147	* 24,566	* 10,969
Information	47,139	62,161	6,835	* 12,296	* 317	* 1,330
Finance, insurance, real estate, and rental and leasing	79,484	135,644	29,871	* 6,059	* 4,418	* 2,774
Services	72,084	108,859	17,196	44,309	* 10,815	* 34,970
INDIA [2]						
All industries	2,201,830	3,335,314	729,413	272,855	114,784	159,875
Raw materials and energy production	35,182	* 58,622	* 13,588	* 4,835	* 2,422	* 489
Goods production	944,572	1,352,274	293,021	177,839	86,589	20,745
Distribution and transportation of goods	51,706	243,105	91,234	21,068	* 5,006	2,652
Information	327,768	394,453	44,760	* 3,623	* 3,531	* 76,476
Finance, insurance, real estate, and rental and leasing	159,419	317,405	89,688	* 13,557	* 4,190	14,766
Services	683,799	969,133	197,000	51,933	13,045	44,748
INDONESIA [2]						
All industries	1,739,395	3,920,456	2,061,664	1,204,781	186,213	14,443
Raw materials and energy production	1,244,518	1,838,133	585,364	* 917,296	* 133,456	* 1,752
Goods production	210,131	512,111	240,111	185,541	* 14,045	7,450
Distribution and transportation of goods	60,343	105,880	26,567	* 25,484	* 3,195	* 65
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	188,007	218,612	22,099	* 65,319	* 27,134	* 2,621
Services	34,366	1,233,054	1,181,902	* 11,141	* 8,383	* 751
IRELAND [2]						
All industries	31,692,405	37,551,579	1,803,293	7,729,109	1,486,584	5,090,290
Raw materials and energy production	* -4,324	* 273	* 43	0	0	0
Goods production	12,601,378	13,050,351	243,455	2,609,608	* 1,314,734	449,000
Distribution and transportation of goods	1,410,452	1,621,804	152,317	95,504	* 9,492	287,862
Information	1,665,441	1,785,253	48,521	* 29,625	* 7,504	* 88,093
Finance, insurance, real estate, and rental and leasing	2,946,067	6,778,599	349,014	4,420,534	* 42,382	3,347,005
Services	13,069,804	14,311,700	1,009,942	573,838	* 112,472	918,329

Footnotes at end of table.

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Controlled Foreign Corporations					Total Subpart F income
	Current earnings and profits (less deficit) after income taxes	Foreign corporations with current earnings and profits (+) before income taxes		Distributions out of earnings and profits	Dividends paid to controlling U.S. corporation	
		Current earnings and profits before income taxes	Income taxes			
	(8)	(9)	(10)	(11)	(12)	(13)
ISREAL [2]						
All industries	1,050,891	1,992,782	228,695	86,630	26,671	115,088
Raw materials and energy production	* -3,563	0	0	0	0	0
Goods production	938,225	1,434,276	152,553	* 60,899	* 9,026	78,643
Distribution and transportation of goods	79,349	100,404	8,882	* 10,311	* 6,057	* 3,669
Information	-31,506	20,725	1,380	0	0	* 217
Finance, insurance, real estate, and rental and leasing	43,021	57,889	7,470	* 948	0	* 1,043
Services	26,555	379,487	58,411	14,473	* 11,587	31,515
ITALY [2]						
All industries	4,440,070	7,677,287	2,005,529	2,174,589	569,297	342,161
Raw materials and energy production	10,054	20,409	9,587	0	0	* 2
Goods production	2,554,246	4,149,358	1,069,913	1,660,278	492,750	85,330
Distribution and transportation of goods	614,264	1,195,936	399,996	225,048	40,225	39,117
Information	76,830	172,856	61,211	* 14,993	* 7,622	* 19,909
Finance, insurance, real estate, and rental and leasing	129,664	559,431	155,962	44,665	* 13,192	67,054
Services	1,054,151	1,577,272	308,071	226,761	15,509	130,749
JAPAN (including Okinawa and Ryukyu Islands) [2]						
All industries	10,262,226	17,898,078	5,547,251	5,485,590	1,615,720	1,866,363
Raw materials and energy production	d	d	d	d	d	d
Goods production	4,050,711	6,523,439	2,153,535	2,378,758	804,619	297,938
Distribution and transportation of goods	903,703	2,394,808	934,193	583,660	284,123	1,114,123
Information	375,192	777,402	276,430	* 175,577	* 122,856	* 14,257
Finance, insurance, real estate, and rental and leasing	4,098,673	6,317,940	1,394,138	2,019,527	229,292	419,252
Services	827,247	1,871,942	783,260	321,228	174,483	20,791
LUXEMBOURG [2]						
All industries	14,805,473	17,818,751	2,201,999	9,769,148	1,854,603	3,833,812
Raw materials and energy production	* 262,505	* 310,116	* 47,610	* 381,546	* 175,920	* 1,932
Goods production	1,400,160	1,731,972	267,570	1,252,679	* 413,609	173,653
Distribution and transportation of goods	8,401,556	9,712,479	1,307,613	* 4,729,109	* 81,772	* 2,223,146
Information	-231,352	8,602	* 11,952	0	0	* 294
Finance, insurance, real estate, and rental and leasing	1,567,778	1,849,885	104,506	471,181	* 97,551	865,323
Services	3,404,828	4,205,697	462,748	2,934,633	1,085,750	569,463
MALAYSIA [2]						
All industries	1,811,207	2,497,061	263,113	360,936	168,862	80,480
Raw materials and energy production	18,761	23,088	* 3,702	* 7,054	* 4,769	* 445
Goods production	814,683	964,574	81,287	209,099	102,929	42,454
Distribution and transportation of goods	164,706	253,936	69,732	95,630	* 35,084	3,662
Information	-1,705	3,958	199	0	0	* 588
Finance, insurance, real estate, and rental and leasing	146,704	503,545	76,457	* 9,130	* 3,301	5,225
Services	667,325	747,173	31,691	40,024	* 22,778	28,105
MAURITIUS [2]						
All industries	-125,541	1,178,039	154,556	977,435	659,521	272,337
Raw materials and energy production	d	d	d	d	d	d
Goods production	24,293	29,164	* 2,667	* 6,274	* 3,697	* 571
Distribution and transportation of goods	* 3,770	* 4,404	* 307	0	0	* 582
Information	* 3,386	* 6,014	* 2,308	0	0	0
Finance, insurance, real estate, and rental and leasing	428,540	447,111	* 441	* 520,140	* 227,786	216,830
Services	-817,376	349,369	38,730	139,021	* 116,039	54,078
MEXICO [2]						
All industries	14,942,871	20,876,637	4,047,120	5,457,542	2,009,679	491,153
Raw materials and energy production	928,479	1,414,348	414,171	* 398,092	* 89,784	* 5,173
Goods production	4,016,992	6,191,225	1,247,183	2,258,924	699,314	128,669
Distribution and transportation of goods	2,201,633	3,612,090	1,046,228	734,785	66,991	81,944
Information	317,650	500,066	116,384	* 9,666	* 8,735	* 26,863
Finance, insurance, real estate, and rental and leasing	3,900,772	5,022,699	878,181	372,084	172,447	34,427
Services	3,576,155	4,134,919	344,979	1,683,991	972,408	214,077

Footnotes at end of table.

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Controlled Foreign Corporations					Total Subpart F income
	Current earnings and profits (less deficit) after income taxes	Foreign corporations with current earnings and profits (+) before income taxes		Distributions out of earnings and profits	Dividends paid to controlling U.S. corporation	
		Current earnings and profits before income taxes	Income taxes			
	(8)	(9)	(10)	(11)	(12)	(13)
NETHERLANDS [2]						
All industries	30,416,124	41,989,586	6,181,833	13,787,867	5,901,488	4,303,990
Raw materials and energy production	356,730	840,721	220,855	* 77,423	0	45,653
Goods production	10,235,538	12,827,216	1,955,356	4,223,863	2,569,087	1,000,483
Distribution and transportation of goods	8,699,361	9,735,458	785,549	651,936	147,465	506,979
Information	1,059,810	1,497,863	220,121	* 125,125	* 55,731	* 17,155
Finance, insurance, real estate, and rental and leasing	1,459,053	2,911,876	278,410	1,328,670	308,796	821,427
Services	8,616,343	14,176,094	2,721,450	7,380,851	2,820,409	1,912,293
NEW ZEALAND [2]						
All industries	576,189	937,213	212,617	312,307	121,077	79,235
Raw materials and energy production	10,074	* 48,245	* 4,500	0	0	* 279
Goods production	169,971	272,253	80,567	99,232	37,598	2,471
Distribution and transportation of goods	151,872	239,492	44,488	37,414	* 20,007	13,639
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	103,405	148,803	39,732	* 86,307	* 14,133	52,632
Services	99,127	173,502	32,583	71,477	* 45,890	7,970
NORWAY						
All industries	1,710,345	5,371,165	3,508,989	1,705,415	1,456,179	58,482
Raw materials and energy production	1,097,111	4,423,744	3,325,376	* 1,455,604	* 1,399,039	* 2,706
Goods production	116,773	205,372	46,441	* 22,685	* 2,586	7,465
Distribution and transportation of goods	278,330	351,531	64,776	200,494	* 41,482	29,058
Information	-2,549	4,702	* 1,136	0	0	* 1,086
Finance, insurance, real estate, and rental and leasing	16,597	30,026	* 2,377	* 589	* 2	* 9,113
Services	204,084	355,791	68,884	26,044	* 13,070	9,054
PANAMA (including Canal Zone) [2]						
All industries	1,177,837	1,380,909	125,072	900,075	83,768	255,058
Raw materials and energy production	107,116	170,973	39,117	* 73,521	0	* 15,540
Goods production	101,130	115,639	6,495	* 10,085	* 4,242	* 24,802
Distribution and transportation of goods	548,479	642,200	64,779	524,873	* 841	22,784
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	141,659	149,426	4,928	* 125,580	* 54,264	23,889
Services	285,323	302,163	9,361	166,015	* 24,421	167,474
PHILIPPINES [2]						
All industries	1,392,004	1,844,842	297,709	1,537,912	159,826	294,040
Raw materials and energy production	366,693	472,596	95,771	* 519,207	0	* 103,278
Goods production	309,022	498,326	117,399	171,973	107,022	19,709
Distribution and transportation of goods	46,212	85,316	20,391	20,285	* 8,540	* 755
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	135,041	205,267	38,408	747,676	* 36,220	34,625
Services	517,584	556,809	23,936	76,064	* 5,338	133,295
POLAND [2]						
All industries	1,646,490	2,354,257	450,743	798,512	288,718	72,257
Raw materials and energy production	d	d	d	d	d	d
Goods production	866,365	1,192,012	205,064	357,590	91,361	38,588
Distribution and transportation of goods	268,315	357,351	70,921	101,937	* 12,019	3,928
Information	-20,262	12,809	1,668	* 3,530	0	* 3,463
Finance, insurance, real estate, and rental and leasing	482,968	636,206	136,308	263,093	* 166,578	24,566
Services	44,019	149,379	35,516	67,353	* 15,053	* 1,712
PORTUGAL (including Azores) [2]						
All industries	1,594,362	2,217,826	392,554	1,297,216	58,575	495,546
Raw materials and energy production	* -395	* 430	* 120	0	0	0
Goods production	161,759	390,014	104,890	194,900	* 14,259	* 5,202
Distribution and transportation of goods	106,675	188,204	54,198	* 449,596	* 2,215	* 64,459
Information	10,316	* 36,148	* 5,640	* 28,574	* 8,324	0
Finance, insurance, real estate, and rental and leasing	-13,599	52,049	27,657	* 124,409	0	* 4,289
Services	1,329,581	1,550,904	200,037	499,737	* 33,777	421,596

Footnotes at end of table.

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Controlled Foreign Corporations					Total Subpart F income
	Current earnings and profits (less deficit) after income taxes	Foreign corporations with current earnings and profits (+) before income taxes		Distributions out of earnings and profits	Dividends paid to controlling U.S. corporation	
		Current earnings and profits before income taxes	Income taxes			
	(8)	(9)	(10)	(11)	(12)	(13)
PUERTO RICO						
All industries	1,869,469	2,756,495	275,136	672,101	371,857	121,546
Raw materials and energy production	d	d	d	d	d	d
Goods production	1,613,595	1,693,229	35,076	120,146	* 88,722	* 78,980
Distribution and transportation of goods	120,444	231,998	93,350	200,882	194,980	9,159
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	31,575	233,586	60,791	* 53,941	* 9,928	* 8,192
Services	-69,505	291,676	24,679	* 149,689	* 59,778	* 22,069
ROMANIA						
All industries	238,619	395,333	66,594	154,228	62,826	8,594
Raw materials and energy production	* 7,431	* 8,886	* 1,387	0	0	0
Goods production	90,035	184,030	32,471	* 58,488	* 47,108	* 6,304
Distribution and transportation of goods	64,822	100,452	16,073	* 76,794	* 12,009	* 1,634
Information	12,249	23,454	6,995	* 2,440	* 1,762	0
Finance, insurance, real estate, and rental and leasing	43,091	* 52,569	* 6,402	* 1,487	* 569	* 427
Services	20,991	25,942	3,265	* 15,020	* 1,378	* 229
RUSSIA [2]						
All industries	982,849	1,871,142	499,781	653,841	146,344	* 9,895
Raw materials and energy production	d	d	d	d	d	d
Goods production	32,564	318,621	96,420	* 25,483	* 13,954	* 661
Distribution and transportation of goods	523,531	795,333	209,450	439,400	* 7,958	* [3]
Information	317,896	466,591	105,477	54,749	11,292	* 7,496
Finance, insurance, real estate, and rental and leasing	22,416	86,438	18,942	* 542	0	* 1,696
Services	79,471	168,380	59,326	* 20,529	0	* 42
SINGAPORE [2]						
All industries	8,816,649	10,338,399	678,858	3,239,339	1,167,118	849,515
Raw materials and energy production	44,062	60,347	14,882	* 453	0	* 4,440
Goods production	2,967,677	3,399,157	211,411	1,155,113	108,305	331,679
Distribution and transportation of goods	1,614,647	1,881,198	168,722	195,320	112,273	270,129
Information	47,026	120,872	5,652	* 25,062	* 14,327	* 7,114
Finance, insurance, real estate, and rental and leasing	985,013	1,149,280	130,789	1,041,238	848,277	53,159
Services	3,158,869	3,727,545	147,402	822,154	83,936	182,993
SLOVAKIA						
All industries	142,467	228,591	34,207	39,745	* 17,597	* 6,403
Raw materials and energy production	d	d	d	d	d	d
Goods production	41,327	88,337	13,095	* 18,772	* 12,236	* 274
Distribution and transportation of goods	48,617	58,444	6,402	* 8,354	* 4,599	* 304
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	41,396	55,994	10,277	* 2,326	* 762	* 5,641
Services	7,545	22,025	4,239	* 10,294	0	0
SOUTH AFRICA						
All industries	1,497,597	2,173,993	534,204	797,660	306,343	132,926
Raw materials and energy production	* 60,349	* 63,489	* 210	0	0	* 8
Goods production	737,694	1,120,900	316,093	399,146	249,648	100,021
Distribution and transportation of goods	106,483	198,053	56,951	37,836	* 20,013	4,697
Information	16,927	32,410	10,828	* 7,571	* 1,582	0
Finance, insurance, real estate, and rental and leasing	347,876	442,881	87,737	221,205	* 5,661	* 8,896
Services	228,268	316,259	62,386	131,903	29,439	19,305
SOUTH KOREA [2]						
All industries	6,390,624	8,470,298	1,617,035	1,887,908	977,938	626,465
Raw materials and energy production	d	d	d	d	d	d
Goods production	3,121,714	4,123,667	841,334	1,217,052	556,069	176,002
Distribution and transportation of goods	533,933	883,520	231,568	336,233	277,413	49,187
Information	120,649	209,892	77,475	* 24,718	* 23,390	* 9,980
Finance, insurance, real estate, and rental and leasing	2,419,198	2,879,254	359,700	236,501	* 89,107	346,072
Services	151,079	319,812	96,856	70,993	31,958	44,490

Footnotes at end of table.

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Controlled Foreign Corporations					
	Current earnings and profits (less deficit) after income taxes	Foreign corporations with current earnings and profits (+) before income taxes		Distributions out of earnings and profits	Dividends paid to controlling U.S. corporation	Total Subpart F income
		Current earnings and profits before income taxes	Income taxes			
	(8)	(9)	(10)	(11)	(12)	(13)
SPAIN (including Canary Isles) [2]						
All industries	8,395,103	12,267,631	2,432,325	4,564,238	3,219,268	521,740
Raw materials and energy production	24,102	32,289	2,344	* 12,357	0	0
Goods production	3,251,515	4,782,301	667,404	991,066	248,842	95,220
Distribution and transportation of goods	2,780,605	3,727,243	839,656	2,565,934	2,350,545	287,115
Information	154,196	321,721	59,956	* 234,426	* 82,505	* 1,295
Finance, insurance, real estate, and rental and leasing	731,367	1,012,645	249,441	113,122	* 5,481	79,345
Services	1,453,693	2,391,413	613,516	647,333	531,895	58,766
SWEDEN [2]						
All industries	4,011,747	5,517,235	521,789	3,660,956	146,830	163,250
Raw materials and energy production	* -53	* 563	* 84	0	0	0
Goods production	423,828	998,612	318,831	1,493,317	62,616	22,337
Distribution and transportation of goods	314,252	393,923	59,997	68,760	* 22,125	16,568
Information	20,522	65,806	17,003	* 6,733	* 495	* 14,108
Finance, insurance, real estate, and rental and leasing	704,045	782,143	63,689	48,137	* 10,805	20,272
Services	2,547,981	3,272,628	61,815	2,044,009	* 50,790	89,948
SWITZERLAND [2]						
All industries	30,314,121	33,978,467	2,247,321	8,428,623	834,622	3,998,804
Raw materials and energy production	* 333,344	* 352,781	* 13,704	* 251,145	0	* 64,717
Goods production	14,172,680	15,767,116	1,038,212	3,276,866	72,428	1,522,689
Distribution and transportation of goods	5,351,059	6,170,657	476,875	1,470,722	146,606	1,036,878
Information	1,244,748	1,360,180	56,786	203,481	* 19,260	45,485
Finance, insurance, real estate, and rental and leasing	851,133	1,105,427	132,665	380,737	* 6,461	353,199
Services	8,366,398	9,222,305	529,079	2,845,672	589,866	975,837
TAIWAN [2]						
All industries	2,238,599	3,217,556	567,442	453,657	209,293	67,123
Raw materials and energy production	d	d	d	d	d	d
Goods production	1,147,225	1,630,202	302,114	217,034	125,206	53,367
Distribution and transportation of goods	98,357	214,545	61,988	71,676	40,897	* 3,570
Information	-2,086	* 4,257	* 1,251	* 2,302	* 2,298	* 208
Finance, insurance, real estate, and rental and leasing	767,126	1,009,959	118,305	79,320	* 28,533	* 1,985
Services	227,780	357,695	83,778	83,326	* 12,358	* 7,994
THAILAND						
All industries	1,705,600	2,372,653	451,221	457,171	232,943	151,271
Raw materials and energy production	216,994	323,430	* 104,128	* 162,623	* 86,539	* 722
Goods production	1,097,184	1,346,510	172,481	221,551	100,919	133,354
Distribution and transportation of goods	120,512	250,301	70,084	28,215	21,607	1,633
Information	-3,304	* 8,162	* 2,240	* 886	* 886	* 921
Finance, insurance, real estate, and rental and leasing	112,868	226,769	58,931	* 11,345	* 2,571	13,443
Services	161,345	217,482	43,357	32,551	* 20,422	* 1,199
TURKEY [2]						
All industries	1,052,183	1,571,250	320,685	661,663	255,678	95,265
Raw materials and energy production	d	d	d	d	d	d
Goods production	833,074	1,188,218	250,667	462,221	* 136,222	* 52,354
Distribution and transportation of goods	95,439	170,272	31,885	* 68,457	* 900	* 5,854
Information	-1,911	* 1,544	* 279	* 5,877	* 4,823	* 85
Finance, insurance, real estate, and rental and leasing	48,254	81,438	* 21,250	* 112,529	* 112,380	* 565
Services	75,155	126,995	16,126	12,579	* 1,352	* 36,406
UNITED KINGDOM AND NORTHERN IRELAND (including Gibraltar) [2]						
All industries	36,089,062	67,497,821	11,139,075	16,902,576	3,509,869	8,243,708
Raw materials and energy production	3,081,139	4,701,592	1,374,969	1,254,926	* 1,018	325,724
Goods production	935,009	7,177,503	1,303,867	2,035,540	557,609	873,795
Distribution and transportation of goods	2,994,727	4,901,173	1,164,111	1,526,274	446,043	311,773
Information	-545,033	4,821,467	417,219	364,115	99,731	357,309
Finance, insurance, real estate, and rental and leasing	21,308,225	28,553,407	4,777,180	5,638,043	965,592	3,089,818
Services	8,337,870	17,339,582	2,101,635	6,082,028	1,439,876	3,285,288

Footnotes at end of table.

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Table 3. U.S. Corporations and Their Controlled Foreign Corporations: Number, Assets, Receipts, Earnings, Taxes, Distributions, and Subpart F Income, by Selected Country of Incorporation and Industrial Sector of Controlled Foreign Corporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation and industrial sector of Controlled Foreign Corporation	Controlled Foreign Corporations					Total Subpart F income
	Current earnings and profits (less deficit) after income taxes	Foreign corporations with current earnings and profits (+) before income taxes		Distributions out of earnings and profits	Dividends paid to controlling U.S. corporation	
		Current earnings and profits before income taxes	Income taxes			
	(8)	(9)	(10)	(11)	(12)	(13)
VENEZUELA [2]						
All industries	1,936,023	2,958,459	890,272	1,188,468	233,301	67,585
Raw materials and energy production	246,199	364,330	70,023	* 163,644	* 965	31,412
Goods production	1,230,514	1,948,183	677,772	973,122	189,320	7,129
Distribution and transportation of goods	238,537	328,121	85,059	* 29,533	* 21,735	* 2,757
Information	d	d	d	d	d	0
Finance, insurance, real estate, and rental and leasing	171,151	203,979	31,244	* 1,107	* 800	* 12,140
Services	36,787	88,737	19,771	* 21,062	* 20,480	* 8,116
EUROPEAN UNION, TOTAL [2]						
All industries	159,298,435	239,703,520	35,306,914	76,903,675	20,881,914	27,668,974
Raw materials and energy production	3,731,670	6,128,383	1,689,483	1,855,263	* 251,180	380,603
Goods production	41,832,348	62,747,800	9,301,572	21,633,712	7,391,418	4,023,044
Distribution and transportation of goods	28,982,947	38,369,514	6,306,088	13,346,143	4,171,559	4,193,623
Information	2,778,890	9,965,390	1,020,542	1,132,142	364,589	547,924
Finance, insurance, real estate, and rental and leasing	34,906,850	50,689,126	7,368,031	13,869,096	1,718,535	9,562,368
Services	47,093,614	71,780,873	9,617,883	25,061,856	6,983,999	8,961,395
OPEC COUNTRIES, TOTAL [2]						
All industries	6,194,675	9,909,395	3,333,194	2,763,161	554,691	162,115
Raw materials and energy production	3,468,414	4,559,330	971,894	1,180,698	214,023	43,232
Goods production	1,549,361	2,597,010	933,760	1,220,977	211,421	20,717
Distribution and transportation of goods	524,886	705,533	131,461	183,788	36,459	59,051
Information	15,150	37,939	12,023	0	0	* 7,836
Finance, insurance, real estate, and rental and leasing	463,951	549,019	69,797	83,836	* 42,410	16,575
Services	175,100	1,460,564	1,214,258	93,862	50,378	14,705

d—Not shown to avoid disclosure of information on specific corporations. However, the data are included in the appropriate totals.

* Data should be used with caution because of the small number of returns on which they are based.

[1] Number of returns is not additive because some U.S. corporations had Controlled Foreign Corporations in more than one industrial sector. The industrial activity of the parent corporation filing the return often differs from that of the Controlled Foreign Corporations.

[2] Includes "Nature of business not allocable," not shown separately.

[3] Value is less than \$500.

NOTE: Detail may not add to totals because of rounding and because data are shown for selected countries only.

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Table 4. Controlled Foreign Corporations and Their Foreign Disregarded Entities: Number, End-of-Year Total Assets, and Current Earnings and Profits (Less Deficit) After Income Taxes, by Selected Country of Incorporation, Tax Year 2006

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation and Foreign Disregarded Entity	Number of foreign entities	End-of-year total assets	Current earnings and profits (less deficit) after taxes
	(1)	(2)	(3)
Austria: CFCs	541	25,466,744	2,341,823
All FDEs	182	14,890,561	1,356,440
Austria	16	757,464	33,339
Other countries	166	14,133,098	1,323,101
Bahamas: CFCs	385	85,501,925	6,453,951
All FDEs	121	13,754,088	2,543,459
Bahamas	55	7,293,589	2,261,700
Other countries	66	6,460,498	281,759
Barbados: CFCs	194	11,513,230	960,005
All FDEs	63	4,271,457	424,206
Barbados	4	672,363	118,594
Other countries	59	3,599,094	305,612
Belgium: CFCs	1,189	76,790,311	1,889,633
All FDEs	42	6,444,064	315,711
Belgium	21	4,176,485	106,977
Other countries	21	2,267,579	208,734
Bermuda: CFCs	978	729,332,704	42,742,711
All FDEs	1,182	455,705,635	25,110,192
Bermuda	145	64,871,067	10,789,272
Other countries	1,037	390,834,569	14,320,920
British Virgin Islands: CFCs	424	45,401,183	5,514,914
All FDEs	210	18,961,146	1,196,677
British Virgin Islands	46	2,367,172	19,390
Other countries	164	16,593,974	1,177,287
Canada: CFCs	6,935	948,892,794	31,149,426
All FDEs	386	169,262,758	5,386,264
Canada	190	128,284,150	4,892,266
Other countries	196	40,978,608	493,999
Cayman Islands: CFCs	1,581	646,609,465	20,948,351
All FDEs	1,081	195,195,842	7,106,979
Cayman Islands	221	80,236,948	2,216,272
Other countries	860	114,958,894	4,890,707
China: CFCs	3,426	65,480,943	5,332,802
All FDEs	54	7,010,271	1,527,249
China	32	5,584,810	1,195,815
Other countries	22	1,425,461	331,435
Cyprus: CFCs	88	3,807,464	23,888
All FDEs	80	1,914,040	80,859
Cyprus	0	0	0
Other countries	80	1,914,040	80,859
Denmark: CFCs	675	34,207,215	1,068,023
All FDEs	77	5,176,087	154,678
Denmark	29	1,703,979	91,074
Other countries	48	3,472,108	63,604
France (including Corsica, Guadeloupe, Martinique, and Reunion): CFCs	3,381	263,801,593	7,625,385
All FDEs	430	54,841,883	886,251
France (including Corsica, Guadeloupe, Martinique, and Reunion)	360	47,597,963	687,784
Other countries	70	7,243,920	198,467

Footnotes at end of table.

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Table 4. Controlled Foreign Corporations and Their Foreign Disregarded Entities: Number, End-of-Year Total Assets, and Current Earnings and Profits (Less Deficit) After Income Taxes, by Selected Country of Incorporation, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation and Foreign Disregarded Entity	Number of foreign entities	End-of-year total assets	Current earnings and profits (less deficit) after taxes
	(1)	(2)	(3)
Hong Kong: CFCs	1,978	119,123,338	8,700,804
All FDEs	233	33,174,653	1,383,162
Hong Kong	71	5,024,139	304,982
Other countries	162	28,150,514	1,078,180
Ireland: CFCs	1,140	513,394,734	31,692,405
All FDEs	790	132,289,854	11,307,630
Ireland	227	90,129,108	9,577,965
Other countries	563	42,160,746	1,729,665
Israel: CFCs	803	29,063,753	1,050,891
All FDEs	27	3,604,381	30,768
Israel	11	136,057	-72,501
Other countries	16	3,468,324	103,269
Italy: CFCs	1,699	93,511,546	4,440,070
All FDEs	75	16,240,631	761,855
Italy	49	9,832,344	395,650
Other countries	26	6,408,287	366,204
Jersey: CFCs	97	43,477,664	1,302,867
All FDEs	47	3,840,113	-25,430
Jersey	7	222,358	-13,079
Other countries	40	3,617,755	-12,352
Luxembourg: CFCs	515	551,577,959	14,805,473
All FDEs	1,057	311,104,080	4,137,994
Luxembourg	131	66,737,580	246,770
Other countries	926	244,366,500	3,891,223
Mauritius: CFCs	286	17,715,305	-125,541
All FDEs	54	4,793,662	541,728
Mauritius	12	1,312,246	452,542
Other countries	42	3,481,415	89,187
Netherlands: CFCs	3,123	756,366,608	30,416,124
All FDEs	2,733	586,627,699	14,457,882
Netherlands	646	162,105,109	2,149,613
Other countries	2,086	424,522,590	12,308,269
Singapore: CFCs	1,681	122,562,803	8,816,649
All FDEs	168	28,960,049	3,481,727
Singapore	31	6,771,247	2,762,073
Other countries	137	22,188,802	719,654
Spain (including Canary Isles): CFCs	1,599	159,226,761	8,395,103
All FDEs	279	36,431,790	1,695,107
Spain (including Canary Isles)	44	8,515,821	329,664
Other countries	235	27,915,969	1,365,443
Sweden: CFCs	1,061	88,946,389	4,011,747
All FDEs	198	6,474,936	275,786
Sweden	144	4,057,905	111,368
Other countries	54	2,417,031	164,418
Switzerland: CFCs	1,410	336,084,352	30,314,121
All FDEs	802	118,617,715	7,432,494
Switzerland	110	39,758,042	2,701,738
Other countries	692	78,859,673	4,730,756
United Kingdom and Northern Ireland (including Gibraltar): CFCs	8,688	3,420,194,083	36,089,062
All FDEs	1,740	1,110,689,486	7,497,069
United Kingdom and Northern Ireland (including Gibraltar)	1,168	966,359,499	5,201,203
Other countries	572	144,329,988	2,295,867

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

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Table 5. Controlled Foreign Corporations and Their Foreign Disregarded Entities: Number, End-of-Year Total Assets, and Current Earnings and Profits (Less Deficit) After Income Taxes, by Selected Industrial Sector, Tax Year 2006

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected industrial sector of Controlled Foreign Corporation and Foreign Disregarded Entity	Number of Foreign Entities	End-of-year total assets	Current earnings and profits (less deficit) after taxes
	(1)	(2)	(3)
All industries: CFCs	78,249	11,666,004,281	410,911,841
All industries: FDEs	13,755	3,574,647,024	107,192,531
Raw materials and energy production	658	137,747,618	12,942,084
Goods production	2,933	588,143,685	31,500,841
Distribution and transportation of goods	2,466	192,258,008	13,516,884
Information	794	296,280,812	12,837,212
Finance, insurance, real estate, and rental and leasing	2,214	1,268,219,785	10,285,337
Services	4,525	1,078,116,218	26,010,065
Nature of business not allocable	166	13,880,898	100,108
Raw materials and energy production: CFCs	2,502	406,666,989	42,701,113
All industries: FDEs	610	143,065,087	13,628,758
Raw materials and energy production	467	115,997,886	11,012,566
Goods production	18	4,999,493	2,129,837
Distribution and transportation of goods	d	d	d
Information	0	0	0
Finance, insurance, real estate, and rental and leasing	35	6,160,552	180,222
Services	62	14,597,695	282,346
Nature of business not allocable	d	d	d
Goods production: CFCs	19,917	1,707,725,994	117,066,073
All industries: FDEs	3,170	547,878,996	27,302,963
Raw materials and energy production	16	1,720,224	81,109
Goods production	1,394	189,845,546	16,105,243
Distribution and transportation of goods	645	49,241,028	4,825,472
Information	29	2,295,173	-175,943
Finance, insurance, real estate, and rental and leasing	208	72,778,145	1,544,854
Services	827	228,095,708	4,924,920
Nature of business not allocable	52	3,903,173	-2,692
Distribution and transportation of goods: CFCs	16,191	843,280,710	54,867,210
All industries: FDEs	1,933	389,838,813	17,536,820
Raw materials and energy production	22	2,928,767	138,027
Goods production	391	128,974,571	6,371,808
Distribution and transportation of goods	923	81,925,588	4,555,330
Information	20	464,844	65,596
Finance, insurance, real estate, and rental and leasing	150	74,151,924	2,545,642
Services	389	101,349,410	3,859,351
Nature of business not allocable	37	43,708	1,065
Information: CFCs	4,551	229,525,818	6,784,952
All industries: FDEs	479	281,030,752	2,129,091
Raw materials and energy production	0	0	0
Goods production	0	0	0
Distribution and transportation of goods	d	d	d
Information	352	242,324,504	3,184,802
Finance, insurance, real estate, and rental and leasing	12	7,682,860	-201,450
Services	110	29,940,417	-846,229
Nature of business not allocable	d	d	d
Finance, insurance, real estate, and rental and leasing: CFCs	9,828	5,681,910,503	78,023,952
All industries: FDEs	1,582	989,565,235	4,118,806
Raw materials and energy production	17	2,267,414	105,410
Goods production	60	6,417,799	12,820
Distribution and transportation of goods	39	992,007	16,928
Information	23	995,856	162,472
Finance, insurance, real estate, and rental and leasing	1,189	846,373,638	4,450,599
Services	242	132,263,161	-630,271
Nature of business not allocable	12	255,360	849

Footnotes at end of table.

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Table 5. Controlled Foreign Corporations and Their Foreign Disregarded Entities: Number, End-of-Year Total Assets, and Current Earnings and Profits (Less Deficit) After Income Taxes, by Selected Industrial Sector, Tax Year 2006—Continued

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Selected industrial sector of Controlled Foreign Corporation and Foreign Disregarded Entity	Number of Foreign Entities	End-of-year total assets	Current earnings and profits (less deficit) after taxes
	(1)	(2)	(3)
Services: CFCs	25,039	2,796,140,314	111,507,514
All industries: FDEs	5,968	1,219,754,029	42,155,952
Raw materials and energy production	136	14,833,327	1,604,972
Goods production	1,067	257,654,672	6,937,612
Distribution and transportation of goods	829	58,832,836	4,100,596
Information	369	50,193,800	9,602,801
Finance, insurance, real estate, and rental and leasing	617	258,498,612	1,594,346
Services	2,889	571,188,007	18,214,753
Nature of business not allocable	61	8,552,775	100,873
Nature of business not allocable: CFCs	222	753,954	-38,974
All industries: FDEs	12	3,484,579	123,723
Raw materials and energy production	d	d	d
Goods production	d	d	d
Distribution and transportation of goods	d	d	d
Information	d	d	d
Finance, insurance, real estate, and rental and leasing	d	d	d
Services	d	d	d
Nature of business not allocable	d	d	d

d—Not shown to avoid disclosure of information on specific corporations. However, the data are included in the appropriate totals.

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