

Controlled Foreign Corporations, 2008

by Lee Mahony and Randy Miller

For Tax Year 2008, foreign corporations controlled by U.S. multinational corporations held \$14.5 trillion in assets and reported receipts of \$6.0 trillion. These controlled foreign corporations (CFCs) paid \$125.2 billion in foreign income taxes on \$662.0 billion of earnings and profits (E&P) (less deficit) before income taxes. CFC assets and receipts both increased by nearly 25 percent from Tax Year 2006, while E&P (less deficit) and foreign taxes paid increased by nearly 30 percent and 27 percent, respectively.

Almost 79 percent, or 65,740, of CFCs for Tax Year 2008 were concentrated in three major industrial sectors: (1) services; (2) goods production; and (3) distribution and transportation of goods. These three industrial sectors accounted for 81.2 percent of total receipts (\$4.9 trillion), 74.9 percent of E&P (less deficit) before income taxes (\$496.0 billion), and 57.5 percent of income taxes (\$72.0 billion). Foreign corporations in the finance, insurance, real estate, and rental and leasing sector held 46.4 percent of total CFC assets (\$6.7 trillion) while generating only 11.6 percent of total CFC receipts (\$694.7 billion) and 8.5 percent of total CFC E&P (less deficit) before income taxes (\$55.9 billion).

For Tax Year 2008, some 83,642 CFCs were incorporated in 188 different countries.¹ Almost 43 percent, or 35,856, of these CFCs were incorporated in Europe. Nearly 91 percent of these European CFCs were located in European Union countries. Latin American and Asian CFCs represented 13.7 percent and 23.5 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 2008, there were 11,929 U.S. corporations that held such control over 83,642 CFCs. All statistics in this article pertaining to CFCs meet the definition.

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;⁵ (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). For Tax Year 2008, CFCs reported a total of \$80.4 billion of Subpart F income.

CFCs by Industrial Sector

For Tax Year 2008, goods producers accounted for 13.9 percent of end-of-year assets and 36.0 percent of total receipts (see Figure A). These CFCs earned 23.3 percent of the E&P (less deficit) before income taxes for

Lee Mahony and Randy Miller are economists with the Special Studies Returns Analysis Section. This article was prepared under the direction of Chris Carson, Chief.

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. This is because 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 which 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.

⁵ See Subpart F income in the Explanation of Selected Terms section of this article.

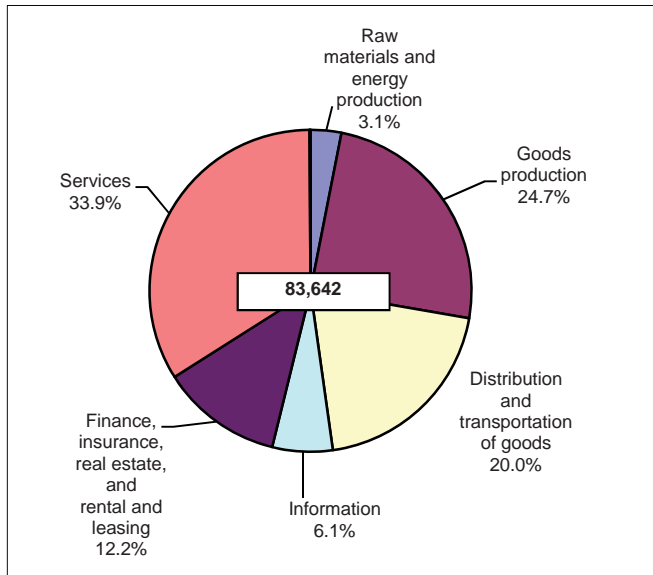
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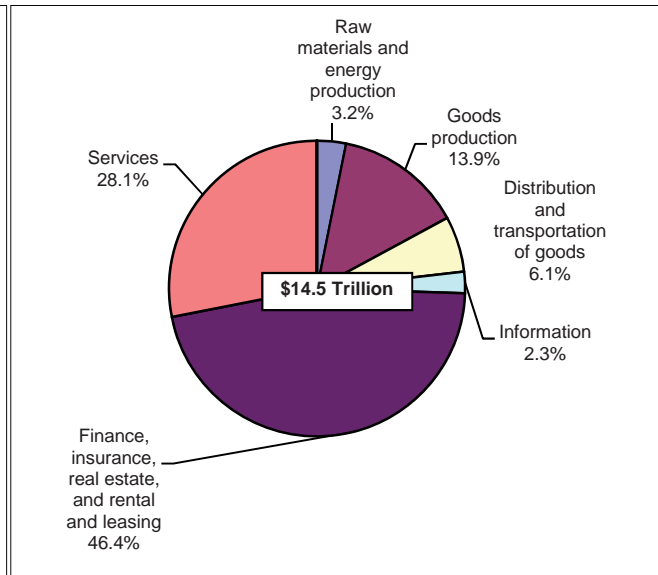
Figure A

U.S. Corporations and Their Controlled Foreign Corporations: Number, End-of-Year Total Assets, and Total Receipts by Industrial Sector of Controlled Foreign Corporation, Tax Year 2008

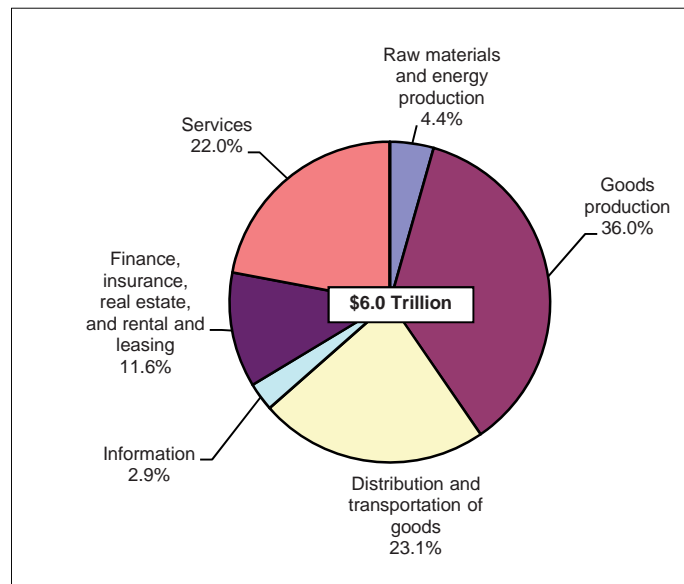
Number of Foreign Corporations [1]



End-of-Year Total Assets [1]



Total Receipts [1]



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

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all corporate-owned CFCs. Goods producers paid \$28.6 billion of foreign taxes, representing 22.9 percent of all taxes paid by CFCs. Beverage and tobacco, chemical, computer and electronic products, and transportation equipment manufacturers collectively reported 54.1 percent of end-of-year assets, 52.6 percent of total receipts, and 56.4 percent of E&P (less deficit) before income taxes for all CFCs in the goods production sector. Chemical manufacturers alone generated 31.4 percent of the E&P (less deficit) before income taxes and 25.0 percent of the foreign income taxes reported by all goods producers. Pre-tax earnings for chemical manufacturers increased 33.6 percent from Tax Year 2006 to \$48.5 billion. Within the goods production sector, motor vehicle and vehicle parts manufacturers and petroleum and coal product manufacturers experienced significant declines in profitability. Motor vehicle and vehicle parts manufacturers reported an aggregate deficit in E&P before income taxes of \$4.5 billion for Tax Year 2008, after having reported positive earnings of \$5.7 billion for Tax Year 2006. Despite a 40.4-percent increase in total receipts from Tax Year 2006, CFCs engaged in petroleum and coal product manufacturing reported an 83.8-percent decline in earnings and profits (less deficit) before income taxes.

For Tax Year 2008, CFCs engaged in finance, insurance, real estate, and rental and leasing held 46.4 percent of all assets while generating only 11.6 percent of the total receipts and 8.5 percent of the E&P (less deficit) before income taxes reported by all CFCs. The number of CFCs in this sector increased 3.7 percent from Tax Year 2006, while assets and total receipts increased by 18.8 percent and 35.3 percent, respectively. More than \$5.9 trillion, or 88.0 percent, of the assets reported for this industrial sector were attributable to finance corporations. These finance corporations generated 72.5 percent of receipts but only 57.6 percent of the E&P (less deficit) before income taxes for this industrial sector. This discrepancy is primarily due to the \$11.8 billion in losses reported by CFCs engaged in securities, commodity contracts, and other financial investments and related activities. Insurance CFCs reported nearly \$0.6 trillion in assets and over \$0.1 trillion in receipts, representing 8.7 percent and 20.7 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 2008, some 33.9 percent of all CFCs were classified as service corporations. Service providers reported nearly \$4.1 trillion in assets and more than \$1.3 trillion in receipts. However, excluding management and holding companies, CFCs classified in the services sector reported only \$0.7 trillion in assets and \$0.5 trillion in receipts.

Every major industrial sector showed increases in total receipts between Tax Year 2006 and Tax Year 2008. CFCs engaged in services reported a 60.8-percent increase in total receipts, the largest of any major industrial sector. These services CFCs reported an increase in E&P (less deficit) before income taxes of 105.0 percent. Total receipts for CFCs in the information sector increased by 57.2 percent. CFCs in the finance, insurance, real estate, and rental and leasing sector reported an increase in total receipts of 35.3 percent. CFCs in the information sector reported a 160.8-percent increase in E&P (less deficit) before taxes between Tax Year 2006 and Tax Year 2008, the largest increase of any major industrial sector. The finance, insurance, real estate, and rental and leasing sector was the only major industrial sector to show a decrease in E&P (less deficit) before income taxes from Tax Year 2006 to Tax Year 2008. The 40.5-percent decline for this sector was mostly attributable to an \$11.8-billion loss reported by CFCs in the securities, commodity contracts, and other financial investment and related activities subsector.

Geographic Distribution of CFCs

Figure B shows the geographic distribution of CFCs by major region of incorporation. For Tax Year 2008, Europe remained the most significant region for CFC activity. Europe alone accounted for 62.5 percent of end-of-year assets, 50.5 percent of total receipts, and 49.4 percent of E&P (less deficit) before income taxes for all CFCs. European CFCs paid 43.4 percent of the \$125.2 billion of foreign income taxes reported by all CFCs for Tax Year 2008. Within Europe, most CFC activity was concentrated in European Union (EU) countries. Nearly 91 percent of European CFCs were incorporated in EU countries. These CFCs reported 92.8 percent of ending assets, 86.9 percent of total receipts, and 81.5 percent of E&P (less deficit) before income taxes for all European CFCs. Almost 43 percent of European CFCs not incorporated in EU countries were incorporated in Switzerland. These Swiss CFCs accounted for 77.2 percent of ending assets, 81.4 percent of receipts, and 79.5 percent of E&P (less deficit) before income taxes for non-EU European CFCs.

Other Western Hemisphere countries (which include Canada and Caribbean countries but exclude Central and South America) and Asia also were significant regions of CFC activity. CFCs conducting business in the Other Western Hemisphere countries held 19.2 percent of all CFC end-of-year assets and reported 21.5 percent of all CFC receipts. These CFCs reported 28.0 percent of the E&P (less deficit) before income taxes and paid 27.2 percent of the foreign income taxes paid by all CFCs. Within the Other Western Hemisphere region, Canada was home

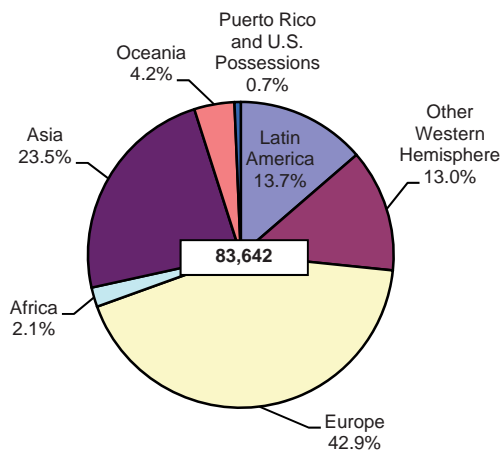
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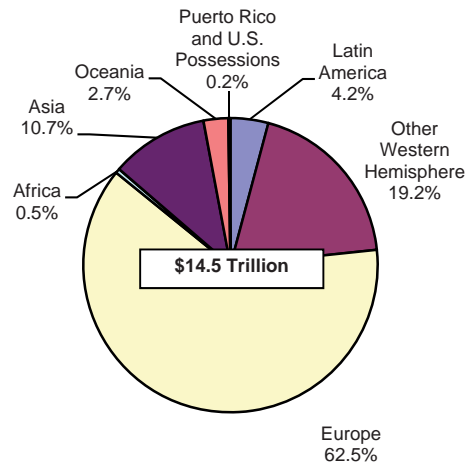
Figure B

U.S. Corporations and Their Controlled Foreign Corporations: Number, End-of-Year Total Assets, Total Receipts, and Earnings and Profits by Geographic Region of Incorporation of Controlled Foreign Corporation, Tax Year 2008

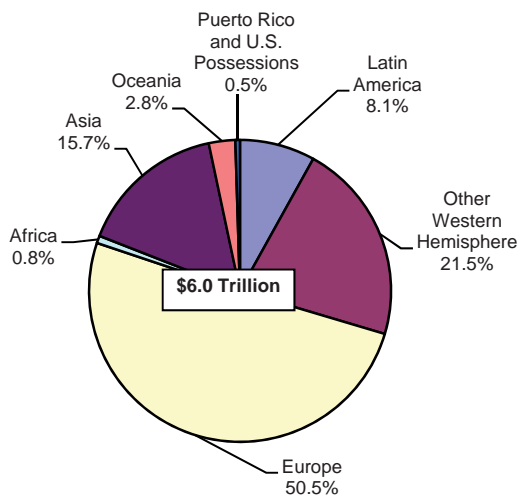
Number of Foreign Corporations



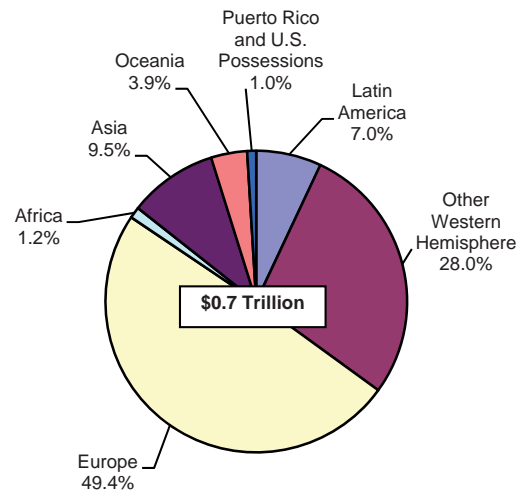
End-of-Year Total Assets



Total Receipts



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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to most CFC activity. Canadian CFCs generated 48.6 percent of the total receipts for this region. Canadian CFCs accounted for 25.7 percent of the E&P (less deficit) before income taxes and 35.5 percent of the foreign income taxes for CFCs in this region. With 6,829 CFCs, Canada had more CFCs than any other country except the United Kingdom (8,707). CFCs in Asia reported 10.7 percent of the ending assets, 15.7 percent of the total receipts, and 9.5 percent of the E&P (less deficit) before income taxes for all CFCs. More activity was reported for CFCs in Japan than any other Asian country. Japanese CFCs accounted for 41.0 percent of the ending assets, 27.6 percent of the total receipts, and 10.0 percent of the E&P (less deficit) before income taxes reported by all Asian CFCs. For Tax Year 2008, there were more CFCs incorporated in China (4,546) than any other Asian country, including Japan (2,730). In fact, for Tax Year 2008, only three countries had more CFCs than China.⁶ For Tax Year 2008, Japan (\$260.5 billion) and Singapore (\$136.5 billion) were the only Asian countries that accounted for more CFC receipts than China (\$125.4 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, they accounted for 0.7 percent of end-of-year assets, 1.3 percent of total receipts, and 2.2 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 89.6 percent of ending assets, 86.1 percent of the total receipts, and 96.1 percent of the E&P (less deficit) before income taxes for all African CFCs. Nearly 40 percent of African CFCs were incorporated in South Africa alone. South African CFCs reported 17.8 percent of the ending assets, 47.0 percent of the total receipts, and 21.8 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 91.5 percent of ending assets and generated 94.3 percent of the total receipts reported by all CFCs operating in the U.S. Possessions. For Tax Year 2008, the average tax rate for CFCs incorporated in Puerto Rico and U.S. Possessions was 4.3 percent, compared to the average tax rate of 19.1 percent for all other CFCs.⁷ CFCs incorporated in African countries again had the highest average tax rate of any region at 36.3 percent.

Between Tax Year 2006 and Tax Year 2008, the number of CFCs increased by only 6.9 percent. However, CFC assets and receipts increased by 24.7 percent and 24.5 percent, respectively. Asia was the only major geographic region to experience a double-digit percentage increase in the number of CFCs between Tax Year 2006 and TY2008. The number of Asian CFCs increased by 17.4 percent during this period. This increase is largely attributable to the 32.7-percent increase in Chinese CFCs. Chinese CFCs reported a 93.0-percent increase in ending assets and a 52.7-percent increase in receipts. Despite this growth, Chinese CFCs reported only 19.7 percent of the ending assets and 48.1 percent of the receipts reported by Japanese CFCs for Tax Year 2008.

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 2008, 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 (18.7 percent) and the highest profit margin (32.6 percent). The high profitability of this sector is attributable to CFCs in the mining, quarrying, and oil and gas extraction subsector. The return on assets and profit margin for this subsector were 21.0 percent and 38.8 percent, respectively. CFCs in the utilities subsector reported a 7.6-percent return on assets and an 11.0-percent profit margin, while CFCs engaged in agriculture, forestry, and fishing reported only a 4.6-percent rate of return on assets and a 4.7-percent profit margin.

CFCs engaged in the distribution and transportation of goods and goods production sectors reported the next highest return on assets percentages (8.3 percent and 7.6 percent, respectively). These CFCs, however, also reported the lowest profit margins of any sector (5.3 percent and 7.1 percent, respectively). CFCs in the finance, insurance, real estate, and rental and leasing sector reported the lowest return on assets (0.8 percent). CFCs in the services sector reported the second highest profit margin (20.3 percent).

⁶ The countries with the most CFCs are: United Kingdom (8,707), Canada (6,829), Mexico (4,910), China (4,546), Germany (4,094), France (3,522), Netherlands (3,505), Australia (2,802), Japan (2,730), and Hong Kong (2,368).

⁷ See Average tax rate in the Explanation of Selected Terms at the end of this article.

Distributions of Earnings and Profits

For Tax Year 2008, CFCs distributed \$370.0 billion of E&P to U.S. and foreign shareholders. Nearly 72 percent of distributions of E&P were from not previously taxed E&P (\$264.6 billion), while the remainder was distributed from previously taxed E&P (\$105.4 billion). More than 26 percent of CFC distributions (or \$96.7 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 \$243.3 billion of E&P or 65.8 percent of total distributions. Of this total, \$177.2 billion were from not previously taxed E&P, with the remaining \$66.1 billion coming from previously taxed E&P. More than 26 percent of the distributions by goods producers were attributable to chemical manufacturers. Manufacturers of computers and electronic products and manufacturers of beverage and tobacco products accounted for an additional 10.4 percent and 9.8 percent of all distributions by CFCs in the goods production sector. CFCs classified as management companies reported 89.0 percent of the distributions to shareholders reported by all services CFCs. CFCs engaged in oil and gas extraction accounted for 78.5 percent of all distributions from the raw materials and energy production sector and 7.3 percent of distributions from all CFCs.

European-based CFCs accounted for 52.2 percent (\$193.2 billion) of all distributions of E&P. Nearly 68.8 percent of these distributions were from not previously

taxed E&P (\$132.8 billion), with the remainder distributed from previously taxed E&P (\$60.4 billion). CFCs incorporated in European Union countries made 88.4 percent of all shareholder distributions by European CFCs. CFCs in the Other Western Hemisphere region distributed \$101.0 billion of E&P in Tax Year 2008 or 27.3 percent of all distributions. Canadian CFCs accounted for 35.0 percent of these distributions; CFCs in Bermuda and the Cayman Islands accounted for 33.3 percent and 16.8 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 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 2008, CFCs reported a taxable payout ratio of 10.3 percent, slightly higher than the 9.7-percent ratio for Tax Year 2006. CFCs in the raw materials and energy production sector reported the largest taxable payout ratio (23.1 percent). The services sector reported the next highest taxable payout ratio (14.3 percent).

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

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 2008

[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 [2]	45,258	602,988,233	10.3
Raw materials and energy production	1,047	55,109,894	23.1
Goods production	12,183	145,475,005	6.0
Distribution and transportation of goods	9,897	54,586,433	6.2
Information	2,597	2,246,627	2.9
Finance, insurance, real estate, and rental and leasing	4,732	9,967,764	4.3
Services	14,786	225,667,113	14.3

[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.

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

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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.

For Tax Year 2008, controlled foreign corporations were tax owners of 17,548 FDEs. These foreign disregarded entities reported \$4.9 trillion in assets and \$230.1 billion in E&P (less deficit) after taxes. Foreign

disregarded entities owned by controlled foreign corporations operated in 146 different countries.⁸ Figure D displays foreign disregarded entity data by geographic region and selected country of incorporation. For Tax Year 2008, 64.5 percent of foreign disregarded entities owned by CFCs were incorporated in European countries. European FDEs accounted for 77.3 percent of the ending assets and 64.9 percent of the E&P (less deficit) after income taxes reported for all FDEs.⁹ More

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 2008

[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	17,548	4,945,533,640	230,134,514
Latin America, total	898	118,888,573	5,333,244
Brazil	226	52,510,855	1,401,648
Mexico	373	43,071,881	2,515,915
Other Western Hemisphere, total	1,612	675,472,535	52,634,181
Bermuda	284	109,106,664	14,931,070
Canada	414	164,043,570	5,463,031
Cayman Islands	567	261,369,485	13,430,741
Europe, total	11,310	3,823,951,744	149,428,466
European Union, total	10,564	3,615,533,452	131,475,221
Belgium	270	52,244,608	-127,499
France (including Corsica, Guadeloupe, Martinique, and Reunion)	1,070	180,188,319	9,929,897
Germany	1,396	242,261,058	5,414,345
Ireland	600	382,733,440	45,493,176
Italy	444	37,565,018	926,700
Luxembourg	522	517,231,828	5,783,103
Netherlands	1,590	557,554,696	34,426,903
Spain (including Canary Isles)	352	33,397,405	405,423
Sweden	398	61,113,197	5,967,755
United Kingdom and Northern Ireland (including Gibraltar)	2,762	1,443,462,789	15,566,675
Other European countries, total	746	208,418,292	17,953,245
Switzerland	338	127,042,066	15,960,358
Africa, total	321	24,151,422	597,406
Asia, total	2,550	181,759,723	16,625,090
China	817	34,203,609	3,158,502
Hong Kong	499	49,706,884	2,292,007
Singapore	394	41,006,306	7,393,438
Oceania, total	846	120,678,091	5,280,725
Australia	652	113,857,680	4,537,234
Puerto Rico and U.S. Possessions, total	11	631,552	235,401

⁸ Based on unpublished data.

⁹ Taxpayers use IRS Form 8858, *Informative Return of U.S. Persons With Respect to Foreign Disregarded Estates*, to report information about FDEs. Unlike Form 5471 which is used to collect CFC data, taxpayers do not report foreign income tax paid on Form 8858. As a result, this article does not include FDE data for E&P (less deficit) before income taxes.

than 93 percent of European FDEs were incorporated in European Union countries. European Union FDEs accounted for 94.5 percent of the assets and 88.0 percent of the E&P (less deficit) after taxes reported for all European FDEs. The United Kingdom domiciled 15.7 percent of all FDEs for Tax Year 2008, far more than any other country. United Kingdom FDEs reported more than \$1.4 trillion in end-of-year assets, more than 29 percent of all FDE assets. Just as in Tax Year 2006, FDEs organized in Ireland generated more E&P (less deficit) after taxes (\$45.5 billion) than any other country. FDEs organized in the Netherlands reported \$34.4 billion of E&P (less deficit) after income taxes, second only to Irish FDEs.

Figure E presents FDE data by industrial sector. For Tax Year 2008, more than 34 percent of FDEs operated in the services sector. These services FDEs reported \$1.6 trillion in assets, second only to FDEs in the finance, insurance, real estate, and rental and leasing sector (\$1.9 trillion). FDEs engaged in services and finance, insurance, real estate, and rental and leasing also reported the most E&P (less deficit) after income taxes, reporting \$80.1 billion and \$51.3 billion, respectively. Together these sectors accounted for 57.1 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 2008 through June 2009 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 2008 CFCs may have ended as early as July 2007 and as late as June 2009. However, most CFC activity occurred in Calendar Year 2008. These statistics report data for active foreign corporations controlled by U.S. corporations.¹⁰

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 96.6 percent of the sampled returns and nearly 88.2 percent of the estimated population. Furthermore, CFCs sampled at a 100-percent rate accounted for 99.9 percent of the total ending assets for all CFCs.¹¹ However, these data may be subject to nonsampling error.

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 2008

[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	17,548	4,945,533,640	230,134,514
Raw materials and energy production	748	175,623,875	27,857,276
Goods production	3,446	617,586,355	45,507,642
Distribution and transportation of goods	3,240	348,236,828	21,185,444
Information	1,120	309,455,982	3,577,603
Finance, insurance, real estate, and rental and leasing	2,835	1,911,476,726	51,325,654
Services	6,016	1,576,896,128	80,102,362
Nature of business not allocable	144	6,257,746	578,534

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

¹⁰ See definition of Active versus inactive Controlled Foreign Corporations in the Explanation of Selected Terms section.

¹¹ Based on unpublished data.

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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 2008, 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.¹² The sample for the Tax Year 2008 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 over that period. The U.S. dollar generally fluctuated far less against most major currencies between Tax Year 2006 and Tax Year 2008 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.

U.S. shareholders do not prepare consolidated Form 5471 filings as they typically do for Forms 1120 that are filed for domestic corporations. U.S. shareholders file a separate Form 5471 for each foreign corporation for which this form is required. As a result, the Form 5471 data presented in this article contain inherent double counting to the extent that intercompany transactions occur.

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 incorporated 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 2008, some 65.6 percent of FDEs owned by CFCs were incorporated in a different country than their tax owner. These FDEs accounted for 48.2 percent of the assets and 50.0 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 2008, \$115.2 billion of E&P (less deficit) after income taxes reported by CFCs

¹² See *Statistics of Income—2008, Corporation Income Tax Returns*, 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.

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 2008

[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	11,512	115,159,022
Selected countries, total	9,261	109,996,244
Ireland	333	17,892,721
Netherlands	784	14,313,855
Switzerland	225	9,209,606
Cayman Islands	288	8,498,520
Bahamas	26	8,160,842
France (including Corsica, Guadeloupe, Martinique, and Reunion)	744	7,663,722
Singapore	341	6,532,858
Sweden	253	5,944,947
Bermuda	122	3,900,714
China	728	2,968,735
Netherland Antilles	41	2,507,698
Luxembourg	326	2,359,696
Hong Kong	399	2,354,938
Austria	154	1,785,177
Hungary	124	1,705,697
British Virgin Islands	72	1,691,883
Malaysia	148	1,522,075
Germany	900	1,376,058
United Kingdom and Northern Ireland (including Gibraltar)	1,252	1,322,605
Jersey	71	1,206,343
Portugal (including Azores)	65	1,166,034
Brazil	181	976,387
Thailand	49	839,594
Denmark	148	782,549
Barbados	50	736,839
Mexico	204	600,667
Italy	393	573,938
Spain (including Canary Isles)	306	510,805
Malta	29	445,617
Venezuela	21	445,116
Australia	311	397,477
Canada	172	-397,470

were earned by FDEs outside of the CFC's country of incorporation. Table 4 shows CFC data attributable to FDEs by FDE country within CFC country.

The industrial data presented in this article also 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 2008, some 46.2 percent of FDEs operated in a different industrial sector than their CFC owners. These FDEs accounted for 38.4 percent of the assets and 39.0 percent of the E&P (less deficit) after income taxes reported by all CFC-owned foreign disregarded entities. For Tax Year 2008, some 37.2 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, 19.4 percent and 15.7 percent of the E&P (less deficit) after income taxes reported by CFCs in the goods production and services sectors, respectively, 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 2008. 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 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”¹³ 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

¹³ See definition of a “U.S. person” elsewhere in this section.

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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 2008, 1,627 CFCs (1.9 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 2008 were: Algeria, Angola, Ecuador, 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 that the United States does not recognize or from 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 2008

[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	11,929	83,642	15,086,493,220	14,544,673,064	6,001,292,612	661,992,696
Raw materials and energy production	417	2,572	455,114,985	459,218,983	264,091,528	86,026,173
Agriculture, forestry, and fishing	120	538	13,154,261	13,742,810	13,629,907	636,861
Mining, quarrying, and oil and gas extraction	230	1,662	382,624,172	384,366,906	208,087,174	80,728,750
Oil and gas extraction	123	1,043	322,687,415	316,969,927	160,223,731	69,702,274
Mining (except oil and gas)	75	270	40,698,334	44,066,338	23,862,215	7,839,751
Support activities for mining	68	350	19,238,423	23,330,641	24,001,227	3,186,725
Utilities	89	371	59,336,552	61,109,266	42,374,448	4,660,563
Goods production	4,256	20,625	2,040,334,417	2,028,750,106	2,161,545,862	154,396,708
Construction	261	765	18,764,103	19,371,578	30,486,054	3,129,758
Construction of buildings	129	149	2,798,608	3,299,344	3,278,237	392,033
Heavy and civil engineering construction	51	129	2,977,841	3,075,142	3,455,678	337,978
Specialty trade contractors	99	486	12,987,653	12,997,092	23,752,138	2,399,748
Manufacturing	4,047	19,860	2,021,570,314	2,009,378,527	2,131,059,808	151,266,949
Food manufacturing	180	951	133,984,526	133,309,293	139,750,753	9,200,492
Beverage and tobacco product manufacturing	53	400	140,171,713	125,069,600	118,660,117	17,270,418
Beverage manufacturing	45	344	112,054,117	99,978,211	70,221,572	11,628,915
Tobacco manufacturing	9	56	28,117,597	25,091,389	48,438,544	5,641,504
Textile mills and textile product mills	47	118	7,524,908	7,339,043	5,589,388	-19,467
Apparel manufacturing	101	356	6,996,054	7,071,859	11,138,196	525,785
Leather and allied product manufacturing	39	55	1,545,550	1,487,935	2,885,297	154,315
Wood product manufacturing	47	123	4,076,911	3,235,419	3,247,803	-244,915
Paper manufacturing	69	433	57,409,694	46,559,405	43,041,178	824,658
Printing and related support activities	94	312	10,225,699	9,038,660	8,666,283	90,693
Petroleum and coal products manufacturing	43	151	92,524,277	86,131,140	207,097,237	1,075,338
Chemical manufacturing	420	3,221	436,328,168	488,423,973	341,360,288	48,534,882
Basic chemical manufacturing	71	626	66,780,218	64,774,662	54,054,555	4,719,085
Pharmaceutical and medicine manufacturing	116	657	213,729,497	246,052,374	153,836,840	31,985,426
Paint, coating, and adhesive manufacturing	52	412	15,065,446	25,350,030	16,789,293	1,056,461
Soap, cleaning compound, and toilet preparation manufacturing	45	336	22,087,171	21,196,823	30,537,996	3,449,098
Other chemical manufacturing	212	1,190	118,665,836	131,050,085	86,141,603	7,324,812
Plastics and rubber products manufacturing	361	957	52,276,345	51,472,780	51,753,361	2,315,285
Plastics products manufacturing	314	753	29,350,684	29,712,186	25,921,339	1,434,037
Rubber products manufacturing	53	204	22,925,661	21,760,594	25,832,021	881,247
Nonmetallic mineral product manufacturing	87	275	61,301,084	61,117,481	34,147,405	5,192,800
Primary metal manufacturing	148	328	59,367,919	50,613,511	46,812,211	3,688,915
Fabricated metal product manufacturing	453	1,566	66,182,091	67,753,051	55,601,898	4,264,303
Machinery manufacturing	475	1,839	78,882,146	84,027,842	100,290,487	7,129,278
Computer and electronic product manufacturing	685	2,363	234,512,118	235,720,406	263,000,818	23,301,728
Computer and peripheral equipment	151	352	72,731,383	78,666,769	83,747,182	10,536,162
Communications equipment manufacturing	125	647	46,356,355	39,621,040	42,858,028	1,026,863
Semiconductor and other electronic component manufacturing	275	896	92,488,400	96,839,269	115,824,754	10,315,644
Other computer and electronic manufacturing	191	468	22,935,980	20,593,328	20,570,854	1,423,060
Electric equipment, appliance, and component manufacturing	522	1,601	81,044,677	84,054,126	82,486,955	6,554,359
Transportation equipment manufacturing	277	1,538	287,118,088	247,731,508	412,934,160	-2,004,590
Motor vehicle, vehicle body and trailer, and vehicle parts manufacturing	189	1,196	259,154,528	221,561,767	386,671,747	-4,469,829
Other transportation equipment manufacturing	114	341	27,963,561	26,169,741	26,262,413	2,465,239
Furniture and related product manufacturing	47	127	3,704,072	3,187,158	4,912,152	207,279
Miscellaneous manufacturing	891	3,147	206,394,273	216,034,337	197,683,820	23,205,392

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 2008—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	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)
Medical equipment and supplies manufacturing	227	856	69,524,798	77,703,033	62,328,013	12,700,293
Other miscellaneous manufacturing	695	2,291	136,869,476	138,331,304	135,355,807	10,505,099
Distribution and transportation of goods	3,273	16,758	880,869,716	883,224,540	1,386,018,978	73,618,231
Wholesale and retail trade	3,010	15,041	831,276,987	827,753,486	1,318,782,353	68,818,275
Wholesale trade	2,603	13,117	668,672,734	673,977,907	974,124,988	54,099,859
Motor vehicle and motor vehicle parts and supplies merchant wholesalers	119	409	20,620,097	19,907,708	39,857,481	119,691
Professional and commercial equipment and supplies merchant wholesalers	154	504	29,590,833	30,516,882	18,928,221	2,043,908
Electrical and electronic goods merchant wholesalers	355	1,723	62,262,759	56,346,705	96,865,883	3,308,972
Machinery, equipment, and suppliers merchant wholesalers	410	1,768	55,564,578	61,598,234	81,880,713	6,382,550
Drugs and druggists' sundries merchant wholesalers	122	714	189,171,705	199,808,623	135,557,187	17,009,511
Apparel, piece goods, and notions merchant wholesalers	84	333	10,666,965	9,947,674	11,365,444	574,215
Grocery and related products merchant wholesalers	83	386	23,706,505	24,686,301	30,274,438	1,433,344
Chemical and allied products merchant wholesalers	160	798	22,568,853	20,209,196	42,302,267	1,416,468
Petroleum and petroleum products merchant wholesalers	46	294	32,754,627	30,271,772	179,864,428	1,195,125
Other wholesale trade	1,424	6,188	221,765,812	220,684,811	337,228,924	20,616,075
Retail trade	580	1,924	162,604,253	153,775,579	344,657,365	14,718,417
Motor vehicle and parts dealers	37	146	7,455,123	5,925,064	16,081,831	289,687
Electronics and appliance stores	76	158	5,278,090	4,926,528	10,790,549	133,144
Building materials and garden equipment and supplies dealers	26	100	6,678,683	6,048,604	8,859,045	383,463
Food and beverage stores	27	49	4,230,180	3,974,116	12,638,795	550,062
Health and personal care stores	68	158	4,087,534	3,180,839	6,246,252	380,304
Clothing and clothing accessories stores	59	198	7,559,539	9,159,741	13,707,131	1,174,153
General merchandise stores	19	83	68,497,836	64,583,999	124,507,033	3,344,449
Electronic shopping and mail-order houses	47	146	7,128,567	7,454,388	11,794,036	1,142,406
Other retailers	264	885	51,688,703	48,522,299	140,032,694	7,320,750
Transportation and warehousing	376	1,716	49,592,728	55,471,053	67,236,625	4,799,955
Air transportation	26	105	5,632,975	7,468,766	6,108,795	385,442
Water transportation	53	224	10,722,683	11,488,887	9,660,118	1,871,734
Truck transportation	53	159	2,926,806	2,850,764	5,692,202	195,291
Support activities for transportation	189	807	17,158,655	20,310,043	31,869,235	1,189,547
Other transportation	49	177	8,868,846	8,975,527	9,825,823	989,004
Warehousing and storage	94	244	4,282,763	4,377,066	4,080,454	168,938
Information	945	5,066	344,091,645	338,916,808	172,341,418	24,021,218
Publishing industries (except internet)	300	1,151	80,934,082	79,732,724	45,751,698	5,971,725
Newspaper, periodical, book and directory publishers	87	686	24,430,552	20,024,566	10,345,949	1,215,124
Software publishers	220	465	56,503,530	59,708,158	35,405,748	4,756,600
Motion picture and sound recording industries	64	1,157	44,667,544	41,758,255	32,415,923	2,650,782
Motion picture and video industries	41	507	19,123,575	18,816,482	21,051,757	1,886,586
Sound recording industries	30	650	25,543,969	22,941,773	11,364,165	764,196
Broadcasting (except internet)	30	316	14,898,281	11,988,031	5,716,273	258,799
Telecommunications [3]	254	1,098	174,143,739	169,083,317	59,208,464	9,182,149
Data processing, hosting, and related services	175	455	7,802,653	8,207,639	6,112,839	716,075
Other information services [4]	227	888	21,645,346	28,146,843	23,136,221	5,241,687

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 2008—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	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)
Finance, insurance, real estate, and rental and leasing	1,663	10,192	7,433,487,559	6,748,568,576	694,703,129	55,940,822
Finance and insurance	1,195	7,707	7,201,754,964	6,528,542,809	647,434,271	48,092,641
Credit intermediation and related activities	299	1,364	1,396,995,263	1,412,331,496	143,255,860	20,795,308
Depository credit intermediation	37	167	675,805,119	748,345,172	50,376,300	4,745,318
Nondepository credit intermediation	236	948	646,583,277	584,844,632	65,714,544	14,206,649
Activities related to credit intermediation	69	249	74,606,867	79,141,693	27,165,016	1,843,341
Securities, commodity contracts, and other financial investments and related activities	649	3,611	4,419,601,699	3,810,503,958	299,418,983	-11,788,885
Insurance carriers and related activities	418	1,971	620,408,245	587,971,758	143,952,469	15,846,750
Insurance carriers	181	483	479,474,657	445,354,622	100,755,311	10,106,121
Agencies, brokerages, and other insurance related activities	307	1,489	140,933,588	142,617,136	43,197,158	5,740,629
Funds, trusts, and other financial vehicles	197	760	764,749,757	717,735,597	60,806,959	23,239,468
Real estate and rental and leasing	682	2,485	231,732,595	220,025,767	47,268,858	7,848,181
Real estate	464	1,838	102,684,732	94,089,780	19,149,206	4,925,542
Rental and leasing services	168	534	125,584,208	122,715,836	26,750,014	2,624,940
Commercial and industrial machinery and equipment rental and leasing	143	406	97,871,726	98,102,220	15,236,478	2,296,210
Other rental and leasing services	35	128	27,712,482	24,613,616	11,513,535	328,730
Lessors of nonfinancial intangible assets (except copyrighted works)	96	113	3,463,655	3,220,152	1,369,639	297,699
Services	5,896	28,357	3,932,509,215	4,085,945,184	1,322,543,949	267,992,902
Professional, scientific, and technical services	3,837	16,081	506,441,959	501,915,215	374,899,362	39,599,648
Architectural, engineering, and related services	319	1,013	15,219,704	16,081,591	22,712,981	1,382,910
Computer system design and related services	1,570	5,532	294,845,994	294,570,096	197,256,409	25,429,534
Custom computer programming services	322	717	5,126,176	9,004,314	10,264,846	400,976
Computer systems design services	327	685	10,931,682	10,592,400	10,599,186	822,606
Other computer system design and related services	1,034	4,130	278,788,136	274,973,382	176,392,376	24,205,952
Management, scientific, and technical consulting services	499	1,247	37,886,741	40,110,719	33,801,535	3,097,282
Scientific research and development services	588	1,112	11,445,758	9,883,105	10,093,380	106,426
Advertising, public relations, and related services	282	2,550	41,933,604	38,553,382	25,666,276	2,889,805
Other professional, scientific, and technical services	1,295	4,627	105,110,158	102,716,321	85,368,781	6,693,691
Management of companies and enterprises	2,080	7,369	3,257,650,559	3,393,261,222	823,619,628	219,358,730
Administration and support and waste management and remediation services	754	1,966	58,830,091	66,285,285	55,438,663	2,779,470
Educational services	60	342	15,539,101	16,323,042	4,050,940	293,373
Health care and social assistance	116	343	15,093,521	15,312,295	8,078,356	664,660
Arts, entertainment, and recreation	129	464	11,251,834	10,317,062	6,296,962	93,398
Accommodation and food services	102	720	43,582,087	58,460,252	31,141,225	3,570,610
Accommodation	63	400	21,238,772	34,373,561	5,931,327	932,623
Food services and drinking places	40	320	22,343,314	24,086,691	25,209,898	2,637,987
Other services (except public administration)	331	1,072	24,120,063	24,070,811	19,018,812	1,633,012
Nature of business not allocable	57	72	85,684	48,868	47,748	-3,357

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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
	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	Total
	(7)	(8)	(9)	(10)	(11)	(12)
All industries	125,226,476	536,766,219	854,456,504	120,177,246	734,279,258	369,973,531
Raw materials and energy production	30,810,777	55,215,396	91,433,086	30,078,063	61,355,022	34,278,175
Agriculture, forestry, and fishing	168,615	468,246	1,079,047	168,502	910,545	431,107
Mining, quarrying, and oil and gas extractor	29,730,717	50,998,033	85,383,553	29,013,439	56,370,114	31,784,779
Oil and gas extraction	27,420,581	42,281,693	73,079,282	26,775,711	46,303,571	26,916,399
Mining (except oil and gas)	1,560,170	6,279,581	8,676,131	1,552,056	7,124,075	4,661,233
Support activities for mining	749,966	2,436,759	3,628,140	685,672	2,942,468	207,148
Utilities	911,445	3,749,118	4,970,485	896,122	4,074,363	2,062,289
Goods production	28,639,887	125,756,821	194,502,978	27,186,539	167,316,439	78,728,702
Construction	657,003	2,472,755	3,336,433	671,544	2,664,889	1,517,152
Construction of buildings	67,039	324,994	425,022	67,419	357,603	* 13,958
Heavy and civil engineering construction	88,610	249,368	379,852	89,725	290,127	120,734
Specialty trade contractors	501,355	1,898,393	2,531,559	514,400	2,017,159	1,382,460
Manufacturing	27,982,884	123,284,066	191,166,545	26,514,995	164,651,550	77,211,550
Food manufacturing	2,067,468	7,133,024	10,418,828	2,045,475	8,373,353	5,914,415
Beverage and tobacco product manufacturing	3,025,076	14,245,342	18,269,327	2,641,115	15,628,212	7,752,418
Beverage manufacturing	1,724,443	9,904,471	12,594,734	1,345,803	11,248,931	3,355,831
Tobacco manufacturing	1,300,633	4,340,871	5,674,593	1,295,312	4,379,281	4,396,587
Textile mills and textile product mills	62,319	-81,785	295,200	58,617	236,583	61,446
Apparel manufacturing	83,155	442,630	693,618	66,020	627,599	373,298
Leather and allied product manufacturing	25,551	128,764	195,403	24,183	171,220	* 33,046
Wood product manufacturing	19,968	-264,883	117,183	25,867	91,317	70,334
Paper manufacturing	572,464	252,194	2,400,924	552,713	1,848,211	1,046,311
Printing and related support activities	112,698	-22,006	490,277	95,632	394,645	189,959
Petroleum and coal products manufacturing	795,945	279,393	3,680,031	723,954	2,956,077	1,430,194
Chemical manufacturing	7,156,440	41,378,442	52,914,332	6,994,691	45,919,640	20,736,309
Basic chemical manufacturing	1,407,099	3,311,986	5,487,679	1,352,253	4,135,426	2,560,106
Pharmaceutical and medicine manufacturing	2,885,358	29,100,068	33,940,233	2,861,376	31,078,857	12,186,020
Paint, coating, and adhesive manufacturing	214,878	841,584	1,344,240	201,601	1,142,639	788,350
Soap, cleaning compound, and toilet preparation manufacturing	988,119	2,460,979	3,615,920	979,729	2,636,190	1,532,619
Other chemical manufacturing	1,660,986	5,663,826	8,526,260	1,599,732	6,926,529	3,669,213
Plastics and rubber products manufacturing	526,637	1,788,648	3,405,844	519,001	2,886,843	1,820,664
Plastics products manufacturing	290,638	1,143,399	2,099,533	279,222	1,820,311	907,445
Rubber products manufacturing	235,999	645,248	1,306,311	239,779	1,066,532	913,220
Nonmetallic mineral product manufacturing	876,251	4,316,549	5,553,521	871,715	4,681,806	1,970,234
Primary metal manufacturing	709,299	2,979,616	4,621,979	723,231	3,898,748	2,147,593
Fabricated metal product manufacturing	1,027,612	3,236,691	5,197,966	1,004,500	4,193,466	1,719,082
Machinery manufacturing	1,686,476	5,442,803	8,295,936	1,633,230	6,662,707	2,384,520
Computer and electronic product manufacturing	2,101,655	21,200,073	28,360,653	1,955,354	26,405,298	8,218,450
Computer and peripheral equipment manufacturing	521,657	10,014,505	11,172,157	499,863	10,672,294	2,316,491
Communications equipment manufacturing	449,226	577,636	2,145,378	407,044	1,738,334	1,575,092
Semiconductor and other electronic component manufacturing	819,337	9,496,306	12,933,344	756,877	12,176,467	3,517,283
Other computer and electronic manufacturing	311,435	1,111,626	2,109,774	291,570	1,818,204	809,584
Electric equipment, appliance, and component manufacturing	1,161,679	5,392,681	7,898,777	1,128,918	6,769,859	5,632,162
Transportation equipment manufacturing	2,520,423	-4,525,013	12,642,660	2,249,959	10,392,701	5,749,270
Motor vehicle, vehicle body and trailer, and vehicle parts manufacturing	2,007,085	-6,476,913	9,877,687	1,739,308	8,138,379	5,384,516
Other transportation equipment manufacturing	513,338	1,951,901	2,764,973	510,651	2,254,322	364,754
Furniture and related product manufacturing	58,896	148,383	288,830	58,006	230,824	* 69,884
Miscellaneous manufacturing	3,392,873	19,812,519	25,425,254	3,142,814	22,282,440	9,891,961

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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
	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	Total
	(7)	(8)	(9)	(10)	(11)	(12)
Medical equipment and supplies manufacturing	949,054	11,751,239	13,277,138	940,654	12,336,484	4,338,135
Other miscellaneous manufacturing	2,443,819	8,061,280	12,148,116	2,202,160	9,945,956	5,553,826
Distribution and transportation of goods	14,698,547	58,919,684	83,841,104	14,283,039	69,558,065	37,401,938
Wholesale and retail trade	13,976,753	54,841,522	78,125,410	13,563,990	64,561,420	34,031,574
Wholesale trade	10,823,036	43,276,823	61,620,820	10,467,693	51,153,128	29,071,352
Motor vehicle and motor vehicle parts and supplies merchant wholesalers	430,167	-310,476	1,298,091	375,101	922,990	278,813
Professional and commercial equipment and supplies merchant wholesalers	268,146	1,775,762	2,135,872	267,712	1,868,160	265,595
Electrical and electronic goods merchant wholesalers	812,091	2,496,881	4,053,752	756,066	3,297,687	1,202,861
Machinery, equipment, and suppliers merchant wholesalers	1,144,891	5,237,659	6,970,786	1,110,050	5,860,736	4,787,173
Drugs and druggists' sundries merchant wholesalers	1,948,277	15,061,234	17,518,184	1,913,498	15,604,687	7,332,567
Apparel, piece goods, and notions merchant wholesalers	181,640	392,575	806,347	169,172	637,175	797,156
Grocery and related products merchant wholesalers	323,248	1,110,096	1,710,710	304,110	1,406,600	1,161,752
Chemical and allied products merchant wholesalers	440,239	976,229	1,576,031	421,553	1,154,478	432,045
Petroleum and petroleum products merchant wholesalers	462,020	733,105	2,159,847	445,478	1,714,369	1,138,404
Other wholesale trade	4,812,315	15,803,760	23,391,201	4,704,954	18,686,247	11,674,987
Retail trade	3,153,717	11,564,699	16,504,590	3,096,297	13,408,293	4,960,222
Motor vehicle and parts dealers	112,619	177,068	406,534	94,699	311,835	71,672
Electronics and appliance stores	61,403	71,741	238,465	56,679	181,786	* 7,481
Building materials and garden equipment and supplies dealers	94,304	289,159	427,676	88,052	339,623	* 4,413
Food and beverage stores	141,168	408,894	570,856	138,571	432,286	* 18,977
Health and personal care stores	121,696	258,608	429,898	121,472	308,426	* 122,241
Clothing and clothing accessories stores	271,249	902,904	1,327,144	263,751	1,063,393	573,772
General merchandise stores	1,314,336	2,030,113	3,964,357	1,313,341	2,651,017	* 858,158
Electronic shopping and mail-order houses	217,637	924,769	1,263,767	212,617	1,051,150	439,440
Other retailers	819,306	6,501,444	7,875,892	807,115	7,068,777	2,864,068
Transportation and warehousing	721,794	4,078,161	5,715,694	719,049	4,996,645	3,370,364
Air transportation	71,545	313,897	439,710	70,615	369,096	229,705
Water transportation	118,486	1,753,248	1,993,443	115,586	1,877,857	1,282,958
Truck transportation	78,902	116,389	293,458	79,405	214,053	32,980
Support activities for transportation	298,641	890,906	1,642,645	299,054	1,343,590	911,072
Other transportation	107,025	881,979	1,074,529	109,046	965,483	864,388
Warehousing and storage	47,196	121,743	271,909	45,343	226,566	49,261
Information	4,608,140	19,413,078	29,606,615	4,547,725	25,058,891	3,901,695
Publishing industries (except internet)	926,719	5,045,006	6,644,571	888,273	5,756,298	1,699,453
Newspaper, periodical, book and directory publishers	285,436	929,689	1,540,566	278,828	1,261,738	452,457
Software publishers	641,283	4,115,317	5,104,005	609,445	4,494,560	1,246,995
Motion picture and sound recording industries	721,228	1,929,554	3,547,711	749,953	2,797,758	227,359
Motion picture and video industries	540,419	1,346,167	2,254,982	525,696	1,729,286	123,117
Sound recording industries	180,809	583,386	1,292,728	224,257	1,068,472	104,242
Broadcasting (except internet)	161,307	97,492	798,689	157,980	640,709	428,075
Telecommunications [3]	2,158,149	7,024,000	12,002,968	2,135,453	9,867,515	416,755
Data processing, hosting, and related services	232,158	483,917	905,213	223,593	681,620	415,917
Other information services [4]	408,580	4,833,108	5,707,464	392,472	5,314,992	714,137

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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			Distributions out of earnings and profits
			Current earnings and profits before income taxes	Income taxes	Current earnings and profits after income taxes	Total
	(7)	(8)	(9)	(10)	(11)	(12)
Finance, insurance, real estate, and rental and leasing	17,810,920	38,129,902	149,957,029	16,696,336	133,260,693	51,086,993
Finance and insurance	16,685,580	31,407,061	140,005,563	15,626,316	124,379,248	47,926,617
Credit intermediation and related activities	4,158,068	16,637,240	27,846,913	3,989,264	23,857,648	7,350,663
Depository credit intermediation	1,915,237	2,830,081	8,127,446	1,839,041	6,288,405	1,511,411
Nondepository credit intermediation	1,888,746	12,317,903	17,683,976	1,799,818	15,884,158	4,831,107
Activities related to credit intermediation	354,085	1,489,256	2,035,490	350,406	1,685,085	1,008,145
Securities, commodity contracts, and other financial investments and related activities	7,483,815	-19,272,701	54,466,129	7,008,865	47,457,264	24,382,518
Insurance carriers and related activities	3,655,828	12,190,922	20,873,251	3,331,021	17,542,230	6,139,458
Insurance carriers	2,501,381	7,604,740	13,960,138	2,215,297	11,744,841	3,157,750
Agencies, brokerages, and other insurance related activities	1,154,446	4,586,183	6,913,113	1,115,723	5,797,390	2,981,709
Funds, trusts, and other financial vehicles	1,387,869	21,851,599	36,819,271	1,297,165	35,522,106	10,053,978
Real estate and rental and leasing	1,125,339	6,722,842	9,951,466	1,070,021	8,881,445	3,160,376
Real estate	675,634	4,249,908	6,238,016	645,818	5,592,198	2,272,558
Rental and leasing services	334,987	2,289,953	3,396,567	310,293	3,086,274	765,408
Commercial and industrial machinery and equipment rental and leasing	257,513	2,038,697	2,826,845	254,922	2,571,924	400,332
Other rental and leasing services	77,474	251,256	569,722	55,371	514,350	* 365,076
Lessors of nonfinancial intangible assets (except copyrighted works)	114,719	182,981	316,883	113,910	202,972	* 122,410
Services	28,658,121	239,334,780	305,109,747	27,385,479	277,724,268	164,571,320
Professional, scientific, and technical services	6,879,404	32,720,244	49,338,566	6,294,518	43,044,048	14,404,803
Architectural, engineering, and related services	357,115	1,025,795	1,764,024	312,518	1,451,506	328,062
Computer system design and related services	3,475,001	21,954,534	28,943,850	3,072,110	25,871,740	8,132,260
Custom computer programming services	190,606	210,370	861,553	182,691	678,861	332,288
Computer systems design services	199,154	623,452	1,165,709	181,738	983,971	413,840
Other computer system design and related services	3,085,240	21,120,712	26,916,588	2,707,680	24,208,908	7,386,132
Management, scientific, and technical consulting services	625,033	2,472,248	4,039,322	591,287	3,448,035	493,127
Scientific research and development services	98,505	7,921	1,356,215	94,588	1,261,627	113,741
Advertising, public relations, and related services	643,107	2,246,698	3,803,067	615,929	3,187,138	1,419,082
Other professional, scientific, and technical services	1,680,643	5,013,048	9,432,088	1,608,088	7,824,001	3,918,532
Management of companies and enterprises	19,294,644	200,064,086	243,684,229	18,682,706	225,001,523	146,420,880
Administration and support and waste management and remediation services	841,715	1,937,755	3,910,369	797,133	3,113,237	1,430,793
Educational services	53,997	239,377	450,081	49,717	400,364	87,734
Health care and social assistance	334,161	330,499	1,092,392	332,830	759,562	153,466
Arts, entertainment, and recreation	105,211	-11,813	525,807	97,551	428,256	84,020
Accommodation and food services	702,603	2,868,007	3,998,272	690,870	3,307,402	1,124,436
Accommodation	149,068	783,554	1,237,818	136,935	1,100,883	332,492
Food services and drinking places	553,535	2,084,452	2,760,454	553,935	2,206,519	791,944
Other services (except public administration)	446,386	1,186,626	2,110,030	440,154	1,669,876	865,187
Nature of business not allocable	* 85	-3,442	5,945	* 65	5,881	* 4,708

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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—continued		Dividends paid to controlling U.S. corporation	Total Subpart F income	Receipts by foreign corporations from	
	Not previously taxed earnings and profits	Previously taxed earnings and profits			All sources	All related parties, total
	(13)	(14)	(15)	(16)	(17)	(18)
All industries	264,607,544	105,365,987	96,741,710	80,355,541	6,001,292,612	1,674,484,572
Raw materials and energy production	32,550,558	1,727,617	15,282,001	1,613,824	264,091,528	80,023,180
Agriculture, forestry, and fishing	396,471	34,636	63,899	37,067	13,629,907	5,241,979
Mining, quarrying, and oil and gas extraction	30,335,592	1,449,187	15,143,905	1,471,458	208,087,174	68,508,410
Oil and gas extraction	25,627,134	1,289,265	13,844,110	1,212,174	160,223,731	61,044,636
Mining (except oil and gas)	4,530,933	130,300	1,256,096	102,898	23,862,215	4,910,882
Support activities for mining	177,525	* 29,623	* 43,699	156,386	24,001,227	2,552,892
Utilities	1,818,494	243,795	74,197	105,300	42,374,448	6,272,790
Goods production	62,477,073	16,251,630	19,582,745	16,095,489	2,161,545,862	732,232,431
Construction	1,138,634	378,518	211,747	190,562	30,486,054	7,515,177
Construction of buildings	* 13,070	* 889	* 2,800	* 145	3,278,237	506,438
Heavy and civil engineering construction	109,350	* 11,384	* 63,206	5,500	3,455,678	810,378
Specialty trade contractors	1,016,215	366,245	145,742	184,917	23,752,138	6,198,361
Manufacturing	61,338,438	15,873,112	19,370,998	15,904,927	2,131,059,808	724,717,253
Food manufacturing	4,777,811	1,136,604	2,080,490	980,546	139,750,753	26,481,616
Beverage and tobacco product manufacturing	6,413,799	1,338,619	1,170,489	659,639	118,660,117	41,606,698
Beverage manufacturing	3,031,118	324,713	1,125,253	252,203	70,221,572	19,162,451
Tobacco manufacturing	3,382,681	1,013,906	* 45,237	407,436	48,438,544	22,444,247
Textile mills and textile product mills	44,603	* 16,843	* 20,636	23,870	5,589,388	1,329,461
Apparel manufacturing	327,378	45,920	128,385	75,775	11,138,196	5,333,178
Leather and allied product manufacturing	* 30,025	* 3,020	* 9,183	* 32,526	2,885,297	758,161
Wood product manufacturing	62,520	* 7,814	* 6,724	* 5,972	3,247,803	778,176
Paper manufacturing	877,203	169,108	111,794	143,629	43,041,178	15,721,252
Printing and related support activities	170,111	* 19,848	* 26,278	23,857	8,666,283	1,127,309
Petroleum and coal products manufacturing	1,015,966	414,228	170,691	234,552	207,097,237	82,929,884
Chemical manufacturing	17,388,676	3,347,633	5,230,122	3,688,861	341,360,288	124,743,815
Basic chemical manufacturing	2,121,678	438,428	522,381	161,487	54,054,555	11,739,301
Pharmaceutical and medicine manufacturing	10,364,331	1,821,690	2,372,014	2,733,553	153,836,840	80,177,028
Paint, coating, and adhesive manufacturing	723,901	64,449	169,929	50,718	16,789,293	4,824,998
Soap, cleaning compound, and toilet preparation manufacturing	1,277,247	255,373	727,358	105,881	30,537,996	6,460,721
Other chemical manufacturing	2,901,520	767,694	1,438,440	637,221	86,141,603	21,541,767
Plastics and rubber products manufacturing	1,389,749	430,915	802,060	138,999	51,753,361	15,593,485
Plastics products manufacturing	766,081	141,363	455,271	78,602	25,921,339	7,050,318
Rubber products manufacturing	623,668	289,552	346,789	60,397	25,832,021	8,543,167
Nonmetallic mineral product manufacturing	1,742,197	228,037	246,242	243,965	34,147,405	8,230,875
Primary metal manufacturing	1,539,583	608,010	35,506	326,928	46,812,211	12,735,589
Fabricated metal product manufacturing	1,378,947	340,135	576,297	250,761	55,601,898	13,483,212
Machinery manufacturing	1,804,530	579,990	487,966	854,077	100,290,487	30,632,248
Computer and electronic product manufacturing	5,452,371	2,766,079	4,144,533	3,374,824	263,000,818	72,390,919
Computer and peripheral equipment	1,013,833	1,302,658	436,424	1,524,463	83,747,182	18,176,572
Communications equipment manufacturing	1,469,037	106,055	1,331,361	289,550	42,858,028	17,488,025
Semiconductor and other electronic component manufacturing	2,306,582	1,210,701	2,127,450	1,477,526	115,824,754	31,260,959
Other computer and electronic manufacturing	662,918	146,666	249,299	83,285	20,570,854	5,465,363
Electric equipment, appliance, and component manufacturing	4,576,230	1,055,932	714,806	1,047,501	82,486,955	25,976,923
Transportation equipment manufacturing	4,492,187	1,257,083	2,266,154	1,332,002	412,934,160	178,891,013
Motor vehicle, vehicle body and trailer, and vehicle parts manufacturing	4,181,219	1,203,297	2,067,185	1,164,004	386,671,747	170,995,310
Other transportation equipment manufacturing	310,968	* 53,786	198,969	167,997	26,262,413	7,895,702
Furniture and related product manufacturing	* 69,884	0	* 42,676	* 1,961	4,912,152	1,649,760
Miscellaneous manufacturing	7,784,668	2,107,293	1,099,965	2,464,681	197,683,820	64,323,680

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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—continued		Dividends paid to controlling U.S. corporation	Total Subpart F income	Receipts by foreign corporations from	
	Not previously taxed earnings and profits	Previously taxed earnings and profits			All sources	All related parties, total
	(13)	(14)	(15)	(16)	(17)	(18)
Medical equipment and supplies manufacturing	3,577,189	760,946	271,447	990,601	62,328,013	31,636,879
Other miscellaneous manufacturing	4,207,479	1,346,347	828,518	1,474,080	135,355,807	32,686,801
Distribution and transportation of goods	21,851,364	15,550,574	6,526,300	7,541,531	1,386,018,978	300,562,070
Wholesale and retail trade	19,878,820	14,152,753	6,066,872	7,195,223	1,318,782,353	287,556,573
Wholesale trade	17,135,340	11,936,012	5,124,120	5,939,715	974,124,988	242,782,491
Motor vehicle and motor vehicle parts and supplies merchant wholesalers	167,180	111,633	103,937	158,996	39,857,481	2,783,373
Professional and commercial equipment and supplies merchant wholesalers	211,780	53,815	115,833	77,019	18,928,221	5,826,439
Electrical and electronic goods merchant wholesalers	990,113	212,748	563,832	383,372	96,865,883	17,480,479
Machinery, equipment, and suppliers merchant wholesalers	3,819,497	967,676	688,179	1,303,438	81,880,713	14,800,885
Drugs and druggists' sundries merchant wholesalers	1,224,307	6,108,260	323,571	1,088,144	135,557,187	67,623,833
Apparel, piece goods, and notions merchant wholesalers	344,874	452,282	158,744	57,102	11,365,444	3,180,023
Grocery and related products merchant wholesalers	701,028	460,723	313,585	190,038	30,274,438	5,152,694
Chemical and allied products merchant wholesalers	269,881	162,164	155,889	120,614	42,302,267	5,294,599
Petroleum and petroleum products merchant wholesalers	773,860	364,544	299,148	152,661	179,864,428	46,963,466
Other wholesale trade	8,632,820	3,042,168	2,401,401	2,408,330	337,228,924	73,676,701
Retail trade	2,743,480	2,216,742	942,752	1,255,508	344,657,365	44,774,082
Motor vehicle and parts dealers	56,864	* 14,808	* 5,264	13,045	16,081,831	427,541
Electronics and appliance stores	* 243	* 7,238	* 241	* 167,513	10,790,549	572,917
Building materials and garden equipment and supplies dealers	* 4,413	0	* 1,948	* 109,637	8,859,045	150,517
Food and beverage stores	* 15,996	* 2,981	* 15,273	* 8,271	12,638,795	206,566
Health and personal care stores	* 103,518	* 18,722	* 3,188	26,079	6,246,252	617,715
Clothing and clothing accessories stores	243,201	* 330,570	202,870	242,483	13,707,131	1,026,241
General merchandise stores	* 837,667	* 20,491	* 5,664	* 27,836	124,507,033	1,454,692
Electronic shopping and mail-order houses	342,638	96,802	* 139,941	141,512	11,794,036	614,540
Other retailers	1,138,938	1,725,129	568,363	519,133	140,032,694	39,703,354
Transportation and warehousing	1,972,543	1,397,820	459,428	346,309	67,236,625	13,005,497
Air transportation	206,162	* 23,543	* 5,899	21,347	6,108,795	1,679,133
Water transportation	* 38,551	1,244,407	* 4,279	221,346	9,660,118	3,404,113
Truck transportation	31,769	* 1,211	* 1,724	* 4,499	5,692,202	596,734
Support activities for transportation	801,361	109,711	420,424	78,279	31,869,235	5,501,131
Other transportation	853,326	* 11,062	* 11,534	* 9,458	9,825,823	1,163,883
Warehousing and storage	41,375	* 7,885	* 15,569	* 11,380	4,080,454	660,502
Information	2,972,879	928,816	1,182,501	1,671,025	172,341,418	24,441,641
Publishing industries (except internet)	1,358,910	340,543	687,780	652,901	45,751,698	3,818,793
Newspaper, periodical, book and directory publishers	404,670	47,787	207,012	110,986	10,345,949	1,501,244
Software publishers	954,240	292,756	480,769	541,915	35,405,748	2,317,549
Motion picture and sound recording industries	169,065	58,294	28,409	204,326	32,415,923	4,324,308
Motion picture and video industries	74,137	* 48,981	26,768	82,869	21,051,757	2,068,635
Sound recording industries	94,928	* 9,314	* 1,641	121,457	11,364,165	2,255,673
Broadcasting (except internet)	416,994	* 11,081	12,616	24,395	5,716,273	811,225
Telecommunications [3]	235,712	* 181,043	60,193	353,727	59,208,464	8,711,786
Data processing, hosting, and related services	353,057	62,859	* 271,606	73,287	6,112,839	1,429,804
Other information services [4]	439,141	274,996	121,896	362,389	23,136,221	5,345,725

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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—continued		Dividends paid to controlling U.S. corporation	Total Subpart F income	Receipts by foreign corporations from	
	Not previously taxed earnings and profits	Previously taxed earnings and profits			All sources	All related parties, total
	(13)	(14)	(15)	(16)	(17)	(18)
Finance, insurance, real estate, and rental and leasing	30,055,487	21,031,506	8,086,882	26,965,313	694,703,129	148,047,881
Finance and insurance	27,887,004	20,039,613	7,682,088	26,235,823	647,434,271	139,920,126
Credit intermediation and related activities	4,721,601	2,629,062	1,786,200	3,339,529	143,255,860	18,501,682
Depository credit intermediation	1,233,840	277,572	489,481	1,289,255	50,376,300	2,185,076
Nondepository credit intermediation	2,636,645	2,194,462	876,085	1,771,735	65,714,544	13,683,862
Activities related to credit intermediation	851,116	157,028	420,633	278,539	27,165,016	2,632,745
Securities, commodity contracts, and other financial investments and related activities	16,288,877	8,093,641	2,990,434	7,086,472	299,418,983	88,194,569
Insurance carriers and related activities	3,297,945	2,841,513	1,209,953	2,958,858	143,952,469	11,160,486
Insurance carriers	1,334,011	1,823,739	638,344	2,231,762	100,755,311	6,725,615
Agencies, brokerages, and other insurance related activities	1,963,934	1,017,775	571,609	727,096	43,197,158	4,434,872
Funds, trusts, and other financial vehicles	3,578,582	6,475,396	1,695,502	12,850,963	60,806,959	22,063,389
Real estate and rental and leasing	2,168,483	991,893	404,794	729,490	47,268,858	8,127,755
Real estate	1,544,619	727,939	195,837	546,642	19,149,206	5,050,524
Rental and leasing services	534,867	230,541	208,957	160,849	26,750,014	2,722,306
Commercial and industrial machinery and equipment rental and leasing	253,155	147,177	* 177,333	157,770	15,236,478	2,451,393
Other rental and leasing services	* 281,712	* 83,364	* 31,624	* 3,080	11,513,535	270,913
Lessors of nonfinancial intangible assets (except copyrighted works)	* 88,997	* 33,413	0	21,999	1,369,639	354,925
Services	114,696,857	49,874,464	46,077,969	26,468,360	1,322,543,949	389,166,462
Professional, scientific, and technical services	9,963,997	4,440,806	3,659,783	3,997,535	374,899,362	113,315,156
Architectural, engineering, and related services	264,997	63,065	121,297	110,195	22,712,981	2,719,295
Computer system design and related services	5,753,981	2,378,279	1,926,575	2,776,096	197,256,409	63,572,528
Custom computer programming services	302,047	30,241	* 231,545	86,046	10,264,846	5,124,324
Computer systems design services	347,317	66,524	* 248,288	131,083	10,599,186	2,180,391
Other computer system design and related services	5,104,617	2,281,515	1,446,741	2,558,967	176,392,376	56,267,813
Management, scientific, and technical consulting services	384,558	108,569	144,959	244,968	33,801,535	8,732,526
Scientific research and development services	88,214	* 25,528	* 8,656	60,510	10,093,380	5,513,446
Advertising, public relations, and related services	1,362,948	56,134	207,127	119,639	25,666,276	4,700,372
Other professional, scientific, and technical services	2,109,300	1,809,232	1,251,169	686,128	85,368,781	28,076,988
Management of companies and enterprises	101,551,023	44,869,857	41,333,011	21,535,553	823,619,628	256,242,442
Administration and support and waste management and remediation services	1,066,578	364,216	293,613	359,041	55,438,663	10,353,999
Educational services	77,358	* 10,376	16,957	6,283	4,050,940	247,779
Health care and social assistance	152,191	* 1,275	35,519	125,425	8,078,356	2,406,104
Arts, entertainment, and recreation	64,235	* 19,785	28,236	37,115	6,296,962	584,341
Accommodation and food services	1,061,662	62,774	501,437	260,071	31,141,225	2,058,126
Accommodation	303,311	29,181	* 109,673	163,321	5,931,327	639,745
Food services and drinking places	758,351	* 33,592	* 391,763	96,750	25,209,898	1,418,381
Other services (except public administration)	759,813	105,375	209,413	147,338	19,018,812	3,958,516
Nature of business not allocable	* 3,328	* 1,380	* 3,312	0	47,748	* 10,907

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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
	Receipts by foreign corporations from—continued					
	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	All recipients
	(19)	(20)	(21)	(22)	(23)	(24)
All industries	248,918,233	324,599,686	1,084,373,575	16,593,078	4,393,254,786	5,718,101,389
Raw materials and energy production	11,504,231	36,381,779	32,136,952	* 217	189,304,809	222,465,873
Agriculture, forestry, and fishing	717,965	680,191	3,843,823	0	8,458,218	13,815,238
Mining, quarrying, and oil and gas extraction	10,683,324	31,984,332	25,840,537	* 217	143,663,630	168,696,008
Oil and gas extraction	9,454,158	29,785,188	21,805,289	0	103,252,583	126,787,368
Mining (except oil and gas)	1,213,301	1,307,239	2,390,125	* 217	18,955,694	20,965,505
Support activities for mining	15,865	891,904	1,645,123	0	21,455,354	20,943,135
Utilities	* 102,942	3,717,257	2,452,591	0	37,182,961	39,954,627
Goods production	130,141,535	114,592,974	471,301,135	16,196,787	1,438,386,006	2,086,306,072
Construction	237,021	4,247,393	3,030,247	* 516	23,070,345	29,379,347
Construction of buildings	* 13,587	* 152,781	340,070	0	2,771,799	2,961,852
Heavy and civil engineering construction	* 2,573	29,480	778,325	0	2,646,654	3,464,906
Specialty trade contractors	220,862	4,065,132	1,911,852	* 516	17,651,892	22,952,589
Manufacturing	129,904,514	110,345,580	468,270,888	16,196,271	1,415,315,661	2,056,926,725
Food manufacturing	1,467,934	3,650,973	21,311,005	* 51,705	113,592,854	137,010,766
Beverage and tobacco product manufacturing	250,084	3,947,956	37,408,659	0	78,911,453	110,044,375
Beverage manufacturing	246,207	3,810,387	15,105,857	0	52,914,445	63,294,274
Tobacco manufacturing	* 3,877	137,569	22,302,802	0	25,997,008	46,750,101
Textile mills and textile product mills	298,789	60,341	970,330	0	4,286,744	5,631,077
Apparel manufacturing	2,087,110	1,739,451	1,506,617	0	5,903,437	10,955,095
Leather and allied product manufacturing	138,436	118,898	500,827	0	2,175,486	2,795,710
Wood product manufacturing	160,016	110,389	507,771	0	2,478,795	3,645,211
Paper manufacturing	638,167	5,556,331	9,526,754	0	28,627,581	46,997,859
Printing and related support activities	79,555	53,230	994,523	0	7,543,863	8,858,545
Petroleum and coal products manufacturing	12,116,146	16,626,074	53,219,103	* 968,560	124,168,498	202,091,633
Chemical manufacturing	15,275,893	18,247,617	91,209,201	* 11,104	218,486,726	312,384,108
Basic chemical manufacturing	1,894,860	944,176	8,899,765	* 500	42,437,558	52,346,482
Pharmaceutical and medicine manufacturing	10,856,267	13,740,962	55,579,424	* 375	74,705,895	133,682,709
Paint, coating, and adhesive manufacturing	114,032	476,882	4,234,084	0	12,238,007	16,752,539
Soap, cleaning compound, and toilet preparation manufacturing	386,525	363,530	5,710,665	0	24,387,496	28,652,157
Other chemical manufacturing	2,024,209	2,722,067	16,785,262	* 10,229	64,717,769	80,950,221
Plastics and rubber products manufacturing	3,338,122	1,666,475	10,587,634	* 1,254	36,201,313	51,506,309
Plastics products manufacturing	1,698,973	1,547,912	3,802,179	* 1,254	18,896,437	25,474,967
Rubber products manufacturing	1,639,148	118,563	6,785,456	0	17,304,876	26,031,342
Nonmetallic mineral product manufacturing	607,866	1,220,206	6,402,804	0	25,983,042	30,131,967
Primary metal manufacturing	721,197	3,929,270	8,026,086	* 59,036	34,434,901	46,550,906
Fabricated metal product manufacturing	1,303,852	2,412,465	9,765,099	* 1,795	42,414,402	52,774,275
Machinery manufacturing	7,499,405	4,470,036	18,661,714	* 1,092	69,882,713	95,515,310
Computer and electronic product manufacturing	31,379,657	12,571,099	28,425,044	* 15,118	191,332,995	250,470,881
Computer and peripheral equipment	8,741,146	3,361,957	6,073,469	* [2]	65,779,515	75,594,241
Communications equipment manufacturing	7,580,910	3,150,021	6,757,080	* 14	25,439,051	43,110,322
Semiconductor and other electronic component manufacturing	14,417,942	5,238,759	11,589,154	* 15,104	84,663,789	112,099,976
Other computer and electronic manufacturing	639,659	820,363	4,005,341	0	15,450,639	19,666,341
Electric equipment, appliance, and component manufacturing	3,573,210	5,321,775	17,029,598	* 52,339	56,799,710	81,399,442
Transportation equipment manufacturing	40,183,361	14,626,215	109,084,828	* 14,996,608	234,586,366	420,575,804
Motor vehicle, vehicle body and trailer, and vehicle parts manufacturing	38,709,550	12,179,431	105,109,789	* 14,996,540	216,202,376	396,539,630
Other transportation equipment manufacturing	1,473,811	2,446,784	3,975,038	* 69	18,383,990	24,036,174
Furniture and related product manufacturing	624,345	243,877	781,374	* 164	3,262,401	4,891,337
Miscellaneous manufacturing	8,161,366	13,772,902	42,351,916	37,497	134,242,383	182,696,116

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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
	Receipts by foreign corporations from—continued					
	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	
	(19)	(20)	(21)	(22)	(23)	(24)
Medical equipment and supplies manufacturing	3,445,952	9,219,840	18,970,537	* 550	31,234,390	52,583,169
Other miscellaneous manufacturing	4,715,415	4,553,061	23,381,379	* 36,946	103,007,993	130,112,947
Distribution and transportation of goods	45,351,197	63,246,266	191,837,636	126,971	1,088,330,524	1,357,280,130
Wholesale and retail trade	44,766,476	57,604,396	185,059,295	126,405	1,034,054,966	1,290,774,913
Wholesale trade	43,068,072	43,003,685	156,585,991	124,743	733,869,127	954,758,639
Motor vehicle and motor vehicle parts and supplies merchant wholesalers	370,363	120,884	2,292,125	0	37,187,265	39,412,805
Professional and commercial equipment and supplies merchant wholesalers	1,592,765	355,340	3,878,172	* 163	13,143,774	17,196,713
Electrical and electronic goods merchant wholesalers	4,637,080	824,976	12,016,032	2,391	79,480,387	95,058,378
Machinery, equipment, and suppliers merchant wholesalers	3,471,530	1,489,128	9,837,049	* 3,177	67,257,029	78,950,662
Drugs and druggists' sundries merchant wholesalers	13,304,563	5,513,984	48,771,885	* 33,401	68,124,954	134,053,657
Apparel, piece goods, and notions merchant wholesalers	201,369	813,901	2,164,754	0	8,229,501	11,641,923
Grocery and related products merchant wholesalers	120,018	1,055,070	3,977,606	0	25,122,615	29,699,428
Chemical and allied products merchant wholesalers	1,138,821	478,042	3,673,517	* 4,219	37,039,576	41,589,760
Petroleum and petroleum products merchant wholesalers	6,961,317	20,453,248	19,548,901	0	132,925,068	178,617,453
Other wholesale trade	11,270,248	11,899,113	50,425,948	81,392	265,358,959	328,537,860
Retail trade	1,698,404	14,600,711	28,473,305	* 1,663	300,185,839	336,016,274
Motor vehicle and parts dealers	* 13,968	* 3,451	410,120	* 2	15,662,702	15,873,386
Electronics and appliance stores	409,760	* 5,567	157,590	0	10,218,928	10,808,576
Building materials and garden equipment and supplies dealers	* 18,519	* 679	131,319	0	8,709,090	8,622,835
Food and beverage stores	* 117,254	* 13,586	75,725	0	12,433,818	12,193,386
Health and personal care stores	* 5,136	* 24,368	588,211	0	5,628,537	5,971,072
Clothing and clothing accessories stores	117,151	192,905	716,184	0	12,720,146	13,131,433
General merchandise stores	* 3,713	* 153	1,450,826	0	123,052,341	121,381,928
Electronic shopping and mail-order houses	110,542	86,015	417,983	0	11,180,615	11,113,879
Other retailers	902,362	14,273,986	24,525,346	* 1,660	100,579,662	136,919,779
Transportation and warehousing	584,721	5,641,869	6,778,341	* 566	54,275,558	66,505,217
Air transportation	* 8,379	70,143	1,600,611	0	4,447,217	5,980,328
Water transportation	* 58,166	2,332,197	1,013,750	0	6,256,809	9,346,367
Truck transportation	* 23,078	143,484	430,172	0	5,095,473	5,579,843
Support activities for transportation	474,617	1,907,769	3,118,593	* 151	26,387,150	31,495,139
Other transportation	* 2,972	1,018,521	142,390	0	8,662,611	10,134,782
Warehousing and storage	17,508	169,754	472,825	* 415	3,426,299	3,968,757
Information	4,054,917	4,517,883	15,855,126	13,715	149,133,738	156,386,920
Publishing industries (except internet)	1,618,898	420,195	1,768,718	10,982	42,122,681	41,472,416
Newspaper, periodical, book and directory publishers	222,442	171,888	1,095,931	10,982	9,028,862	10,556,042
Software publishers	1,396,456	248,307	672,786	0	33,093,819	30,916,374
Motion picture and sound recording industries	9,758	1,245,367	3,069,183	0	28,181,348	30,057,921
Motion picture and video industries	* 7,104	722,264	1,339,267	0	19,068,901	19,174,812
Sound recording industries	* 2,654	523,103	1,729,916	0	9,112,447	10,883,108
Broadcasting (except internet)	* 3,071	183,556	624,598	0	4,931,064	5,905,947
Telecommunications [3]	661,736	262,678	7,784,639	* 2,733	50,825,307	54,340,584
Data processing, hosting, and related services	314,040	651,999	463,765	0	4,751,151	5,924,165
Other information services [4]	1,447,413	1,754,088	2,144,224	0	18,322,186	18,685,888

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Controlled Foreign Corporations, 2008

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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 2008—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
	Receipts by foreign corporations from—continued					
	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	All recipients
	(19)	(20)	(21)	(22)	(23)	(24)
Finance, insurance, real estate, and rental and leasing	9,050,209	42,363,698	96,535,692	98,283	558,261,225	686,433,298
Finance and insurance	8,906,253	41,496,791	89,424,177	92,905	517,440,569	642,155,056
Credit intermediation and related activities	266,157	-2,399,784	20,635,309	0	125,131,747	140,911,668
Depository credit intermediation	* 47,274	-4,244,909	6,382,711	0	48,355,221	48,340,126
Nondepository credit intermediation	86,849	1,449,382	12,147,631	0	52,225,462	65,976,531
Activities related to credit intermediation	132,033	395,744	2,104,967	0	24,551,064	26,595,010
Securities, commodity contracts, and other financial investments and related activities	7,222,478	32,009,417	48,955,614	* 7,060	220,043,014	297,739,573
Insurance carriers and related activities	220,946	7,345,871	3,507,824	* 85,845	133,169,978	141,223,862
Insurance carriers	91,056	5,688,438	877,331	* 68,790	94,184,810	99,996,978
Agencies, brokerages, and other insurance related activities	129,890	1,657,434	2,630,493	* 17,055	38,985,168	41,226,885
Funds, trusts, and other financial vehicles	1,196,671	4,541,286	16,325,431	0	39,095,830	62,279,953
Real estate and rental and leasing	143,956	866,906	7,111,514	* 5,379	40,820,656	44,278,242
Real estate	83,557	606,313	4,355,585	* 5,069	15,537,192	18,145,530
Rental and leasing services	40,087	241,355	2,440,554	* 310	24,265,386	24,956,743
Commercial and industrial machinery and equipment rental and leasing	39,398	237,082	2,174,724	* 189	13,009,028	13,525,006
Other rental and leasing services	* 689	4,273	265,830	* 121	11,256,357	11,431,737
Lessors of nonfinancial intangible assets (except copyrighted works)	* 20,312	* 19,238	315,375	0	1,018,078	1,175,969
Services	48,816,144	63,497,087	276,696,128	157,103	969,801,322	1,209,172,308
Professional, scientific, and technical services	31,467,306	17,614,141	64,184,333	49,376	267,196,208	350,252,792
Architectural, engineering, and related services	345,696	495,759	1,876,217	* 1,623	20,092,207	21,613,206
Computer system design and related services	22,120,603	8,733,362	32,706,653	* 11,909	136,007,956	179,947,480
Custom computer programming services	941,377	372,434	3,810,512	0	5,186,321	10,104,526
Computer systems design services	799,490	781,609	599,292	0	8,512,240	10,222,566
Other computer system design and related services	20,379,737	7,579,318	28,296,849	* 11,909	122,309,396	159,620,389
Management, scientific, and technical consulting services	995,584	582,810	7,154,132	0	25,304,645	31,110,576
Scientific research and development services	2,606,468	1,008,281	1,886,874	* 11,824	4,680,114	10,733,095
Advertising, public relations, and related services	355,393	700,352	3,644,581	* 46	21,428,931	24,668,005
Other professional, scientific, and technical services	5,043,562	6,093,577	16,915,876	23,974	59,682,353	82,180,430
Management of companies and enterprises	15,356,609	42,891,321	197,903,199	91,313	597,645,474	739,169,039
Administration and support and waste management and remediation services	1,339,938	1,777,651	7,224,066	* 12,344	45,494,907	54,295,146
Educational services	2,451	36,844	208,485	0	3,812,639	3,913,080
Health care and social assistance	77,363	102,814	2,225,926	0	5,722,545	7,718,097
Arts, entertainment, and recreation	32,355	185,427	364,939	* 1,620	5,715,532	6,337,008
Accommodation and food services	74,502	328,927	1,652,247	* 2,449	29,084,080	29,113,896
Accommodation	30,284	303,191	303,820	* 2,449	5,292,117	5,618,378
Food services and drinking places	44,219	25,736	1,348,426	0	23,791,963	23,495,518
Other services (except public administration)	465,619	559,962	2,932,935	0	15,129,936	18,373,249
Nature of business not allocable	0	0	* 10,907	0	37,161	56,789

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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—continued					
	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
	(25)	(26)	(27)	(28)	(29)	(30)
All industries	1,764,995,872	317,415,339	419,468,613	1,016,021,340	12,090,580	3,977,213,228
Raw materials and energy production	65,413,980	7,448,285	18,561,668	39,400,463	* 3,565	159,601,546
Agriculture, forestry, and fishing	3,505,997	193,058	720,321	2,589,309	* 3,310	10,367,986
Mining, quarrying, and oil and gas extractor	57,476,690	7,181,659	16,676,429	33,618,347	* 255	113,143,295
Oil and gas extraction	47,840,092	6,643,711	12,481,986	28,714,141	* 255	80,853,876
Mining (except oil and gas)	5,408,895	275,052	1,415,655	3,718,188	0	15,557,613
Support activities for mining	4,227,704	262,896	2,778,789	1,186,019	0	16,731,806
Utilities	4,431,292	73,568	1,164,918	3,192,807	0	36,090,265
Goods production	627,012,743	112,414,101	138,434,416	365,000,320	11,163,905	1,464,205,216
Construction	7,512,681	356,437	4,712,370	2,442,568	* 1,306	21,902,409
Construction of buildings	298,538	* 25,384	* 75,082	198,072	0	2,672,176
Heavy and civil engineering construction	469,312	59,572	75,238	334,502	0	2,996,105
Specialty trade contractors	6,744,831	271,481	4,562,051	1,909,993	* 1,306	16,234,128
Manufacturing	619,500,062	112,057,665	133,722,046	362,557,752	11,162,599	1,442,302,807
Food manufacturing	29,892,830	4,987,962	3,915,373	20,577,343	412,152	107,154,343
Beverage and tobacco product manufacturing	26,475,099	1,873,524	8,814,239	15,787,336	0	84,922,087
Beverage manufacturing	16,183,202	1,815,438	6,802,690	7,565,073	0	48,352,975
Tobacco manufacturing	10,291,897	* 58,086	2,011,548	8,222,263	0	36,569,112
Textile mills and textile product mills	1,041,846	468,195	98,644	473,281	* 1,725	4,594,765
Apparel manufacturing	3,296,424	1,130,942	446,255	1,719,228	0	7,709,387
Leather and allied product manufacturing	468,562	190,702	73,800	204,060	0	2,327,182
Wood product manufacturing	637,561	140,012	65,332	432,216	0	3,007,655
Paper manufacturing	11,827,689	731,362	2,761,815	8,334,512	0	35,595,986
Printing and related support activities	1,214,428	229,482	171,876	813,069	0	7,645,397
Petroleum and coal products manufacturing	81,601,947	1,279,463	39,543,477	40,747,876	* 31,132	120,496,868
Chemical manufacturing	116,836,979	24,817,850	18,674,556	73,295,815	48,758	195,886,110
Basic chemical manufacturing	13,554,375	2,307,383	3,061,611	8,159,168	* 26,214	38,910,050
Pharmaceutical and medicine manufacturing	68,096,048	14,263,361	9,256,058	44,570,749	* 5,880	65,683,204
Paint, coating, and adhesive manufacturing	5,765,603	677,867	706,060	4,381,676	0	11,021,435
Soap, cleaning compound, and toilet preparation manufacturing	7,835,597	1,601,112	1,220,644	5,013,841	0	20,890,624
Other chemical manufacturing	21,585,356	5,968,126	4,430,183	11,170,381	* 16,665	59,380,797
Plastics and rubber products manufacturing	14,197,087	4,642,930	1,526,932	8,002,099	25,126	37,326,624
Plastics products manufacturing	4,755,057	1,223,292	1,275,882	2,230,756	25,126	20,728,203
Rubber products manufacturing	9,442,030	3,419,637	251,050	5,771,343	0	16,598,420
Nonmetallic mineral product manufacturing	9,220,439	2,798,566	942,093	5,479,605	* 175	21,799,438
Primary metal manufacturing	9,897,191	382,116	2,640,504	6,874,571	0	36,687,493
Fabricated metal product manufacturing	11,462,902	1,798,292	2,391,911	7,258,899	* 13,801	42,105,532
Machinery manufacturing	23,204,042	6,121,628	4,301,843	12,707,732	* 72,839	72,381,925
Computer and electronic product manufacturing	82,550,441	29,066,933	18,633,375	34,830,603	* 19,530	168,321,500
Computer and peripheral equipment manufacturing	26,659,425	5,712,536	7,237,095	13,707,153	* 2,641	48,977,997
Communications equipment manufacturing	14,279,901	6,091,863	1,927,151	6,260,888	0	28,909,643
Semiconductor and other electronic component manufacturing	35,491,577	15,771,568	8,247,084	11,456,037	* 16,889	76,652,815
Other computer and electronic manufacturing	6,119,537	1,490,966	1,222,045	3,406,525	0	13,781,045
Electric equipment, appliance, and component manufacturing	21,292,690	2,977,945	3,999,117	14,296,608	* 19,019	60,171,141
Transportation equipment manufacturing	111,125,240	18,097,417	10,119,853	72,399,527	* 10,508,442	309,630,199
Motor vehicle, vehicle body and trailer, and vehicle parts manufacturing	104,981,063	16,797,152	8,178,139	69,497,339	* 10,508,432	291,718,366
Other transportation equipment manufacturing	6,144,177	1,300,265	1,941,714	2,902,188	* 10	17,911,833
Furniture and related product manufacturing	1,138,008	430,761	126,017	577,318	* 3,912	3,760,781
Miscellaneous manufacturing	62,118,657	9,891,583	14,475,032	37,746,054	5,987	120,778,395

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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—continued					
	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
	(25)	(26)	(27)	(28)	(29)	(30)
Medical equipment and supplies manufacturing	23,025,328	2,884,719	6,877,465	13,260,391	* 2,752	29,719,831
Other miscellaneous manufacturing	39,093,329	7,006,864	7,597,567	24,485,663	* 3,235	91,058,564
Distribution and transportation of goods	482,122,356	98,589,782	99,853,631	283,048,077	630,866	878,107,325
Wholesale and retail trade	465,845,261	96,919,548	92,399,542	275,896,224	629,947	827,512,002
Wholesale trade	390,326,322	91,630,293	77,820,569	220,247,985	627,475	566,888,362
Motor vehicle and motor vehicle parts and supplies merchant wholesalers	10,728,234	1,669,348	2,661,606	6,388,843	* 8,437	28,775,180
Professional and commercial equipment and supplies merchant wholesalers	8,112,993	2,730,104	1,159,607	4,213,837	9,444	9,130,910
Electrical and electronic goods merchant wholesalers	43,858,320	22,124,535	6,070,084	15,652,925	* 10,776	51,234,786
Machinery, equipment, and suppliers merchant wholesalers	43,578,798	16,754,556	4,008,120	22,802,182	* 13,940	35,477,316
Drugs and druggists' sundries merchant wholesalers	79,264,341	20,796,704	6,542,321	51,903,143	* 22,173	54,797,210
Apparel, piece goods, and notions merchant wholesalers	3,453,526	634,611	481,891	2,337,023	0	8,217,768
Grocery and related products merchant wholesalers	8,525,073	354,780	1,072,246	7,095,874	* 2,173	21,191,703
Chemical and allied products merchant wholesalers	17,524,010	3,697,275	2,894,779	10,926,351	* 5,606	24,245,758
Petroleum and petroleum products merchant wholesalers	52,279,319	736,050	31,618,163	19,925,096	* 10	126,359,141
Other wholesale trade	123,001,708	22,132,330	21,311,752	79,002,712	554,915	207,458,590
Retail trade	75,518,939	5,289,255	14,578,973	55,648,239	* 2,472	260,623,640
Motor vehicle and parts dealers	1,305,668	102,339	407,795	795,532	* 3	14,570,949
Electronics and appliance stores	2,184,231	311,572	174,406	1,698,253	0	8,624,344
Building materials and garden equipment and supplies dealers	971,915	* 46,623	311,640	613,651	0	7,651,550
Food and beverage stores	1,126,234	418,811	171,231	536,192	0	11,067,449
Health and personal care stores	1,084,698	68,913	129,256	886,529	0	4,891,119
Clothing and clothing accessories stores	3,193,682	300,089	1,241,683	1,651,910	0	9,957,382
General merchandise stores	9,129,854	1,409,562	* 502,688	7,216,530	* 1,073	112,252,074
Electronic shopping and mail-order houses	1,328,415	76,397	604,063	647,955	0	9,785,491
Other retailers	55,194,243	2,554,949	11,036,211	41,601,687	* 1,396	81,823,281
Transportation and warehousing	16,277,095	1,670,234	7,454,089	7,151,853	* 919	50,595,323
Air transportation	1,879,947	28,034	284,003	1,567,909	0	4,272,115
Water transportation	1,784,609	963,748	129,478	691,383	0	7,563,792
Truck transportation	430,595	56,669	196,751	177,175	0	5,149,607
Support activities for transportation	6,737,844	548,652	3,145,884	3,043,307	0	24,944,623
Other transportation	4,616,199	8,958	3,549,874	1,057,367	0	5,519,264
Warehousing and storage	827,902	64,172	148,099	614,711	* 919	3,145,922
Information	35,145,402	8,398,078	10,020,558	16,702,765	24,002	121,514,428
Publishing industries (except internet)	8,717,451	4,256,424	1,278,630	3,173,873	8,524	32,797,391
Newspaper, periodical, book and directory publishers	1,898,014	692,183	395,473	801,834	8,524	8,667,048
Software publishers	6,819,437	3,564,241	883,157	2,372,040	0	24,130,344
Motion picture and sound recording industries	9,189,037	84,697	6,951,741	2,147,681	* 4,918	20,950,019
Motion picture and video industries	6,326,579	* 17,566	5,439,904	864,191	* 4,918	12,919,558
Sound recording industries	2,862,458	67,131	1,511,837	1,283,490	0	8,030,462
Broadcasting (except internet)	1,090,237	11,598	136,594	942,044	0	4,817,563
Telecommunications [3]	7,829,003	452,576	416,620	6,949,248	* 10,560	46,545,839
Data processing, hosting, and related services	1,112,839	188,105	456,755	467,979	0	4,826,374
Other information services [4]	7,206,835	3,404,678	780,218	3,021,939	* [2]	11,577,242

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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—continued					
	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
	(25)	(26)	(27)	(28)	(29)	(30)
Finance, insurance, real estate, and rental and leasing	170,404,177	15,184,427	59,601,282	95,436,779	181,689	525,296,253
Finance and insurance	161,185,759	14,570,258	57,634,558	88,801,452	179,491	489,875,823
Credit intermediation and related activities	32,417,563	1,343,196	11,679,009	19,391,796	* 3,563	109,528,579
Depository credit intermediation	10,297,662	* 30,037	5,091,362	5,176,263	0	38,043,092
Nondepository credit intermediation	19,039,045	889,578	6,016,405	12,129,499	* 3,563	47,934,807
Activities related to credit intermediation	3,080,856	423,580	571,242	2,086,034	0	23,550,680
Securities, commodity contracts, and other financial investments and related activities	94,956,755	8,172,258	34,665,876	52,117,303	* 1,318	210,063,766
Insurance carriers and related activities	11,891,161	904,229	5,451,435	5,360,886	* 174,610	129,868,468
Insurance carriers	6,870,191	642,023	3,716,742	2,336,816	* 174,610	93,464,150
Agencies, brokerages, and other insurance related activities	5,020,970	262,206	1,734,693	3,024,070	0	36,404,319
Funds, trusts, and other financial vehicles	21,920,281	4,150,576	5,838,238	11,931,467	0	40,415,009
Real estate and rental and leasing	9,218,418	614,169	1,966,725	6,635,327	* 2,197	35,420,431
Real estate	5,057,970	312,014	463,978	4,281,373	* 604	13,317,906
Rental and leasing services	3,815,537	298,868	1,396,912	2,118,164	* 1,593	21,271,467
Commercial and industrial machinery and equipment rental and leasing	2,896,637	254,983	1,138,230	1,501,932	* 1,492	10,758,209
Other rental and leasing services	918,899	43,885	258,682	616,231	* 101	10,513,258
Lessors of nonfinancial intangible assets (except copyrighted works)	344,911	* 3,287	105,834	235,790	0	831,057
Services	384,882,438	75,375,355	92,996,302	216,424,227	86,554	828,445,748
Professional, scientific, and technical services	98,993,682	37,525,472	11,932,884	49,515,966	19,359	253,205,157
Architectural, engineering, and related services	2,659,256	1,018,237	547,909	1,092,653	* 457	19,021,668
Computer system design and related services	66,360,076	30,544,069	4,929,115	30,886,369	* 523	114,614,397
Custom computer programming services	4,644,292	1,304,406	379,465	2,960,421	0	5,482,878
Computer systems design services	2,399,000	1,146,657	457,942	794,401	0	7,847,154
Other computer system design and related services	59,316,784	28,093,006	4,091,708	27,131,547	* 523	101,284,365
Management, scientific, and technical consulting services	4,262,813	629,709	452,766	3,180,339	0	26,954,234
Scientific research and development services	1,974,857	912,463	179,468	876,010	* 6,917	8,857,871
Advertising, public relations, and related services	6,280,989	158,339	993,536	5,128,736	* 378	18,480,141
Other professional, scientific, and technical services	17,455,690	4,262,655	4,830,090	8,351,860	11,085	65,276,845
Management of companies and enterprises	265,611,088	33,501,141	76,748,187	155,299,303	62,458	475,469,851
Administration and support and waste management and remediation services	7,629,168	1,228,794	966,539	5,429,920	* 3,914	46,798,157
Educational services	415,116	57,297	172,434	185,385	0	3,499,084
Health care and social assistance	1,981,260	238,449	524,085	1,218,726	0	5,740,262
Arts, entertainment, and recreation	987,094	67,972	407,174	511,948	0	5,484,545
Accommodation and food services	4,327,433	1,342,533	625,429	2,358,832	* 640	24,794,957
Accommodation	1,039,213	233,073	213,049	592,451	* 640	4,586,642
Food services and drinking places	3,288,221	1,109,460	412,380	1,766,381	0	20,208,315
Other services (except public administration)	4,937,596	1,413,697	1,619,569	1,904,147	* 183	13,453,734
Nature of business not allocable	14,775	5,311	* 755	* 8,709	0	42,712

* 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.

[3] Includes North American Industry Classification System (NAICS) code 518111 (Internet Search Providers) which was previously included with the "Internet service providers, Web search portals, and data processing services" industrial subsector (not included in Table 1 for Tax Year 2008).

[4] Includes North American Industry Classification System (NAICS) codes 516110 (Internet publishing and broadcasting) and 518112 (Web search portals) which were previously included with the "Internet service providers, Web search portals, and data processing services" industrial subsector (not included in Table 1 for Tax Year 2008).

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

Controlled Foreign Corporations, 2008

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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 2008

[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	11,929	83,642	15,086,493,220	14,544,673,064	6,001,292,612	661,992,696
Latin America, total	3,370	11,429	680,291,350	603,765,316	483,608,418	46,251,493
Mexico	2,338	4,910	312,674,302	300,941,620	222,763,722	17,903,832
Central America and Caribbean countries, total	599	1,473	45,077,332	50,908,917	31,348,199	3,257,164
Costa Rica	331	450	7,389,395	9,242,789	6,956,572	689,777
Dominican Republic	79	90	1,284,580	1,323,863	968,812	106,559
El Salvador	81	135	8,539,913	8,650,483	3,806,439	129,262
Guatemala	134	249	6,367,689	6,483,510	5,396,145	373,200
Honduras	91	172	3,491,850	4,081,058	2,768,653	106,174
Panama (including Canal Zone)	175	282	16,495,478	19,430,783	10,528,299	1,831,859
Other Central American and Caribbean countries	70	95	1,508,427	1,696,431	923,279	20,333
South America, total	1,565	5,047	322,539,716	251,914,779	229,496,497	25,090,497
Argentina	575	868	25,135,563	25,729,670	31,943,377	2,628,273
Bolivia	37	52	970,149	1,243,023	892,692	159,965
Brazil	1,043	1,789	207,329,552	134,116,863	123,356,678	12,972,410
Chile	451	746	40,006,180	36,350,384	20,868,007	2,818,230
Colombia	292	456	17,755,026	19,846,619	15,908,380	1,585,256
Ecuador	102	163	1,837,740	1,965,322	3,504,105	221,313
Peru	233	297	10,595,990	10,080,952	7,748,309	1,747,150
Uruguay	146	205	2,756,390	3,678,212	3,682,864	210,015
Venezuela	287	416	14,683,989	17,566,326	18,959,471	2,609,779
Other South American countries	40	55	1,469,136	1,337,409	2,632,614	138,105
Other Western Hemisphere, total	4,454	10,846	2,880,942,429	2,790,025,743	1,292,605,484	185,495,142
Bahamas	94	372	85,574,087	94,654,076	52,340,369	16,848,178
Barbados	133	179	12,336,650	13,545,672	3,835,368	-373,144
Bermuda	435	1,008	880,540,139	841,173,421	312,487,313	68,587,299
British Virgin Islands	278	419	50,228,624	57,203,719	34,386,984	7,875,626
Canada	3,695	6,829	1,126,532,342	960,207,182	627,899,351	47,696,271
Cayman Islands	587	1,677	669,816,781	725,242,367	250,660,307	43,043,511
Jamaica	37	48	2,211,706	1,906,002	1,499,234	105,332
Netherlands Antilles	82	117	49,243,663	91,403,297	7,594,501	1,357,613
Trinidad and Tobago	62	74	1,706,283	1,928,495	670,775	113,711
Other Western Hemisphere countries	67	123	2,752,154	2,761,511	1,231,281	240,747
Europe, total	5,715	35,856	9,403,791,526	9,089,586,485	3,033,576,522	327,186,027
European Union, total	5,546	32,564	8,825,695,866	8,434,622,314	2,635,200,438	266,658,835
Austria	367	527	23,374,008	25,621,912	18,398,209	1,476,301
Belgium	671	1,222	105,491,919	111,436,943	69,673,618	3,761,694
Bulgaria	80	101	603,425	682,165	809,902	45,687
Cyprus	99	138	8,443,547	10,730,030	3,033,676	695,686
Czech Republic	382	581	26,731,197	20,651,512	19,550,305	1,346,144
Denmark	429	693	37,210,893	44,507,017	23,318,302	2,103,187
Estonia	59	65	456,185	424,119	709,497	38,131
Finland	260	385	12,854,933	14,606,623	8,925,141	395,513
France (including Corsica, Guadeloupe, Martinique, and Reunion)	1,459	3,522	313,037,160	308,582,059	170,021,913	14,379,780
Germany	1,874	4,094	481,934,674	522,535,957	262,917,398	15,713,817
Greece	184	264	8,528,636	8,438,610	9,528,829	612,276
Hungary	310	449	37,826,489	36,010,547	18,276,130	1,941,579
Ireland	670	1,202	644,440,681	735,862,289	226,920,124	60,243,214
Italy	912	1,665	105,199,590	98,266,680	81,820,648	5,748,313
Latvia	42	51	1,413,821	1,357,597	574,018	-6,644
Lithuania	39	46	612,313	603,372	903,657	66,277
Luxembourg	349	681	815,373,255	828,469,211	271,013,325	30,706,183
Malta	22	31	1,505,972	1,315,768	718,139	126,765
Netherlands	1,570	3,505	1,447,732,109	1,530,361,553	425,599,030	94,411,437

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
Poland	498	847	56,862,855	65,541,260	38,548,275	3,525,316
Portugal (including Azores)	248	419	28,421,831	28,559,203	15,702,627	1,947,968
Romania	166	254	7,362,317	7,963,274	8,201,252	231,039
Slovakia	154	213	5,066,207	6,015,988	4,761,532	224,613
Slovenia	51	65	997,926	1,046,927	1,249,313	68,267
Spain (including Canary Isles)	851	1,785	207,670,482	177,768,246	181,753,636	13,947,862
Sweden	583	1,052	100,308,054	106,956,533	50,538,470	828,850
United Kingdom and Northern Ireland (including Gibraltar)	3,507	8,707	4,346,235,389	3,740,306,920	721,733,470	12,079,582
Other European countries, total	1,115	3,292	578,095,659	654,964,171	398,376,083	60,527,192
Croatia	55	75	3,562,079	3,273,366	1,067,575	2,767
Guernsey	42	67	18,228,731	22,520,669	1,267,605	604,382
Jersey	48	101	54,360,283	49,970,367	4,486,115	605,077
Norway	261	474	33,121,421	29,581,232	21,900,588	5,959,311
Russia	350	735	19,519,020	28,831,871	34,268,105	2,988,158
Serbia	73	106	542,378	696,754	1,015,903	27,473
Switzerland	741	1,411	434,106,468	505,771,402	324,325,636	48,096,014
Ukraine	125	172	3,170,471	2,881,442	6,036,406	637,672
Other European countries	96	152	11,484,807	11,437,068	4,008,150	1,606,338
Africa, total	719	1,723	86,366,063	73,257,504	47,938,317	7,956,878
North Africa, total	168	331	5,988,961	7,069,793	7,065,615	641,497
Egypt	92	153	3,739,161	4,457,266	4,381,904	364,127
Morocco	62	79	1,545,650	1,704,639	1,558,893	160,917
Other North African countries	62	99	704,151	907,888	1,124,818	116,454
East Africa, total	282	422	46,541,682	31,091,044	5,869,099	1,166,796
Mauritius	244	335	45,269,236	29,915,151	4,968,531	1,085,149
Other East African countries	55	87	1,272,446	1,175,893	900,568	81,646
West and Central Africa, total	109	219	16,659,829	21,168,463	11,088,909	4,364,336
Liberia	13	32	7,086,594	8,031,894	2,415,126	827,663
Nigeria	63	92	7,642,200	10,130,628	6,994,715	3,629,867
Other West and Central African countries	54	95	1,931,035	3,005,941	1,679,069	-93,194
Southern Africa, total	411	751	17,175,591	13,928,204	23,914,693	1,784,249
South Africa	402	675	16,207,652	13,073,625	22,516,696	1,735,974
Other Southern African countries	37	76	967,939	854,579	1,397,997	48,275
Asia, total	5,179	19,679	1,568,180,864	1,559,488,877	943,783,025	63,116,884
Central, Northern, and Southwestern Asia, total	302	488	21,872,540	22,134,661	32,675,995	4,351,062
Kazakhstan	48	57	2,756,053	3,211,693	2,224,744	992,543
Turkey	260	389	18,755,630	18,365,845	29,947,814	3,176,423
Other Central, Northern, and Southwestern Asian countries	29	42	360,857	557,123	503,436	182,097
Middle East, total	807	1,302	37,025,076	38,082,978	31,949,245	1,278,189
Israel	595	893	31,747,506	31,049,596	18,566,851	363,136
Saudi Arabia	50	61	1,336,921	1,893,187	2,675,037	320,109
United Arab Emirates	172	218	2,145,750	3,054,793	8,884,403	453,526
Other Middle East countries	90	130	1,794,898	2,085,403	1,822,953	141,417
Southern and Southeastern Asia, total	2,473	6,750	338,005,086	323,339,196	281,430,038	26,785,827
India	1,478	2,094	40,145,754	37,901,794	45,759,896	4,766,296
Indonesia	230	359	16,094,005	21,391,834	19,884,514	3,516,193
Malaysia	524	870	33,907,342	33,641,309	28,249,795	2,027,892
Pakistan	54	58	825,784	883,832	1,326,812	116,727
Philippines	328	557	17,182,578	17,120,409	16,728,113	1,308,483
Singapore	1,200	1,843	203,383,365	187,225,044	136,468,290	13,767,264
Thailand	455	757	24,502,762	23,502,008	30,820,484	1,186,487
Vietnam	91	107	1,599,449	1,239,762	1,455,243	36,753
Other Southern and Southeastern Asian countries	70	104	364,048	433,202	736,892	59,732

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
Australia	1,425	2,802	424,094,591	380,789,381	157,852,324	23,673,099
New Zealand	433	637	13,260,816	10,646,367	11,397,006	918,952
Other countries of Oceania	43	111	2,569,101	2,833,961	1,122,961	937,838
Puerto Rico and U.S. Possessions, total	370	559	26,996,480	34,279,430	29,408,556	6,456,383
Puerto Rico	311	423	24,330,711	31,354,286	27,736,448	6,413,405
U.S. Possessions, total	82	136	2,665,769	2,925,144	1,672,107	42,978
Virgin Islands, U.S.	51	80	2,194,386	2,375,714	878,423	-12,750
Other U.S. Possessions	37	56	471,383	549,430	793,684	55,727
OPEC countries, total (countries included above)	607	1,402	44,387,489	57,035,039	62,095,391	10,903,639

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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
	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	Total
	(7)	(8)	(9)	(10)	(11)	(12)
All geographic regions	125,226,476	536,766,219	854,456,504	120,177,246	734,279,258	369,973,531
Latin America, total	12,612,434	33,639,059	54,304,847	12,171,064	42,133,783	23,610,368
Mexico	4,391,298	13,512,534	21,825,305	4,217,434	17,607,871	7,846,701
Central America and Caribbean countries, total	592,657	2,664,507	3,731,986	568,272	3,163,714	2,014,283
Costa Rica	139,656	550,121	759,847	134,145	625,702	249,600
Dominican Republic	27,327	79,232	123,619	26,961	96,658	78,585
El Salvador	38,914	90,349	222,257	31,002	191,255	33,855
Guatemala	103,807	269,393	438,547	98,197	340,350	358,982
Honduras	33,619	72,554	176,539	32,117	144,422	60,278
Panama (including Canal Zone)	227,923	1,603,936	1,912,669	225,216	1,687,453	1,199,184
Other Central American and Caribbean countries	21,411	-1,078	98,508	20,633	77,875	33,800
South America, total	7,628,479	17,462,018	28,747,556	7,385,359	21,362,197	13,749,384
Argentina	984,667	1,643,606	3,043,240	952,726	2,090,514	1,507,280
Bolivia	40,104	119,861	167,733	40,023	127,710	* 14,701
Brazil	4,087,319	8,885,091	15,326,069	3,915,382	11,410,687	7,531,497
Chile	495,121	2,323,109	3,159,698	489,407	2,670,291	1,921,338
Colombia	470,884	1,114,372	1,751,092	458,889	1,292,203	606,735
Ecuador	57,889	163,424	244,509	54,476	190,032	85,057
Peru	625,468	1,121,683	1,888,999	621,610	1,267,389	1,394,574
Uruguay	27,743	182,272	260,512	26,666	233,846	52,337
Venezuela	798,848	1,810,931	2,755,744	789,491	1,966,253	621,149
Other South American countries	40,436	97,670	149,960	36,689	113,271	14,716
Other Western Hemisphere, total	34,110,327	151,384,815	217,493,022	32,668,145	184,824,877	100,971,940
Bahamas	3,067,559	13,780,620	17,660,746	3,044,892	14,615,854	12,173,213
Barbados	91,066	-464,211	469,002	81,760	387,242	358,314
Bermuda	10,088,314	58,498,985	72,386,105	9,899,051	62,487,054	33,616,555
British Virgin Islands	743,036	7,132,590	8,637,566	719,919	7,917,647	1,697,531
Canada	12,099,817	35,596,454	61,233,066	10,981,108	50,251,959	35,347,550
Cayman Islands	7,780,796	35,262,715	55,070,647	7,705,744	47,364,903	16,929,504
Jamaica	9,815	95,517	115,719	9,853	105,866	* 34,105
Netherlands Antilles	139,059	1,218,553	1,437,226	135,419	1,301,807	753,052
Trinidad and Tobago	19,437	94,273	133,301	19,267	114,033	* 28,059
Other Western Hemisphere countries	71,428	169,319	349,642	71,134	278,509	34,057
Europe, total	54,405,391	272,780,637	447,875,315	52,260,063	395,615,253	193,168,805
European Union, total	45,207,781	221,451,053	383,358,292	43,195,159	340,163,133	170,743,134
Austria	277,149	1,199,152	1,925,014	266,521	1,658,493	1,553,802
Belgium	1,099,774	2,661,920	5,198,421	1,070,081	4,128,340	3,565,386
Bulgaria	7,891	37,796	65,611	7,577	58,034	* 34,921
Cyprus	90,141	605,545	760,932	89,058	671,874	114,193
Czech Republic	308,105	1,038,039	1,654,306	293,596	1,360,710	559,394
Denmark	380,019	1,723,168	2,624,897	373,601	2,251,296	897,554
Estonia	* 2,288	35,844	44,701	* 2,261	42,440	* 9,145
Finland	119,286	276,227	691,005	109,840	581,165	310,157
France (including Corsica, Guadeloupe, Martinique, and Reunion)	3,171,200	11,208,580	17,597,658	3,078,900	14,518,759	7,393,485
Germany	3,524,147	12,189,670	21,990,185	3,282,406	18,707,779	12,860,375
Greece	242,022	370,254	716,462	232,939	483,523	257,417
Hungary	248,342	1,693,236	2,310,363	228,375	2,081,988	3,345,789
Ireland	3,279,086	56,964,128	66,492,981	3,172,032	63,320,949	13,401,191
Italy	2,172,233	3,576,080	7,357,435	1,828,267	5,529,168	5,844,373
Latvia	6,034	-12,677	19,489	2,523	16,966	11,476
Lithuania	12,681	53,596	70,036	11,199	58,837	65,900
Luxembourg	2,744,313	27,961,870	33,846,150	2,682,007	31,164,143	17,614,005
Malta	30,259	96,505	128,786	30,115	98,671	* 2,477
Netherlands	12,563,568	81,847,869	102,320,462	11,949,021	90,371,441	53,731,071

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 2008—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
	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	Total
	(7)	(8)	(9)	(10)	(11)	(12)
Poland	829,646	2,695,669	4,002,791	811,962	3,190,829	1,475,178
Portugal (including Azores)	300,764	1,647,205	2,201,063	282,263	1,918,800	867,085
Romania	95,581	135,458	597,054	90,816	506,238	163,555
Slovakia	57,256	167,356	334,978	55,862	279,116	137,342
Slovenia	23,194	45,073	88,649	23,153	65,496	* 38,508
Spain (including Canary Isles)	2,613,574	11,334,288	16,345,032	2,542,784	13,802,248	7,701,340
Sweden	603,780	225,070	3,935,628	567,307	3,368,320	1,130,098
United Kingdom and Northern Ireland (including Gibraltar)	10,405,448	1,674,134	90,038,203	10,110,694	79,927,510	37,657,916
Other European countries, total	9,197,609	51,329,583	64,517,023	9,064,904	55,452,119	22,425,671
Croatia	10,563	-7,796	49,066	14,186	34,880	15,816
Guernsey	5,477	598,905	649,447	* 5,404	644,044	328,520
Jersey	66,754	538,322	1,114,286	60,497	1,053,789	235,617
Norway	4,018,107	1,941,204	6,600,649	4,004,166	2,596,483	1,639,846
Russia	930,916	2,057,242	3,688,381	899,550	2,788,831	1,088,572
Serbia	6,055	21,417	65,331	5,378	59,953	* 42,954
Switzerland	3,117,765	44,978,249	49,829,168	3,058,041	46,771,126	17,635,887
Ukraine	225,013	412,659	783,705	202,990	580,716	337,249
Other European countries	816,958	789,380	1,736,990	814,693	922,298	1,101,211
Africa, total	2,886,274	5,070,603	8,998,787	2,855,262	6,143,525	3,457,183
North Africa, total	115,125	526,372	728,606	109,252	619,354	131,174
Egypt	53,742	310,385	414,864	51,350	363,514	71,084
Morocco	40,196	120,721	175,938	39,048	136,890	66,071
Other North African countries	21,188	95,266	137,804	18,853	118,951	* 24,020
East Africa, total	226,442	940,353	1,491,796	220,454	1,271,342	1,042,546
Mauritius	199,351	885,798	1,385,788	194,637	1,191,151	1,027,386
Other East African countries	27,091	54,555	106,008	25,817	80,191	* 15,160
West and Central Africa, total	2,122,460	2,241,876	4,731,685	2,115,094	2,616,591	1,451,224
Liberia	* 213,439	614,224	901,879	* 213,439	688,440	* 168,993
Nigeria	1,882,082	1,747,784	3,741,989	1,878,950	1,863,039	1,267,817
Other West and Central African countries	26,939	-120,133	87,817	22,705	65,111	14,414
Southern Africa, total	422,247	1,362,002	2,046,701	410,462	1,636,238	832,238
South Africa	401,304	1,334,670	1,962,723	391,531	1,571,192	820,027
Other Southern African countries	20,942	27,332	83,978	18,931	65,047	12,211
Asia, total	16,638,351	46,478,533	89,372,863	15,666,242	73,706,621	37,627,341
Central, Northern, and Southwestern Asia, total	1,007,177	3,343,886	4,782,922	988,577	3,794,345	1,238,138
Kazakhstan	502,790	489,753	1,022,895	503,419	519,477	* 130,354
Turkey	502,010	2,674,413	3,568,113	482,902	3,085,212	1,090,670
Other Central, Northern, and Southwestern Asian countries	2,377	179,720	191,913	2,256	189,656	* 17,115
Middle East, total	351,354	926,835	2,965,796	327,313	2,638,483	795,600
Israel	300,714	62,422	1,898,552	276,408	1,622,144	464,409
Saudi Arabia	33,259	286,850	343,730	33,561	310,169	95,207
United Arab Emirates	6,008	447,518	528,837	6,849	521,988	181,393
Other Middle East countries	11,372	130,045	194,677	10,495	184,182	54,591
Southern and Southeastern Asia, total	4,765,059	22,020,768	30,349,271	4,636,302	25,712,969	14,166,804
India	1,195,180	3,571,116	5,632,953	1,165,969	4,466,984	1,062,878
Indonesia	1,276,432	2,239,760	3,613,531	1,270,880	2,342,651	1,532,414
Malaysia	324,848	1,703,044	2,251,969	318,779	1,933,190	787,329
Pakistan	39,500	77,227	149,555	38,541	111,014	61,115
Philippines	337,641	970,842	1,520,521	309,325	1,211,196	491,109
Singapore	1,068,070	12,699,194	15,045,603	1,041,674	14,003,930	9,195,843
Thailand	492,606	693,881	1,950,917	463,879	1,487,038	953,564
Vietnam	15,580	21,173	119,037	12,164	106,873	* 64,345
Other Southern and Southeastern Asian countries	15,202	44,530	65,185	15,092	50,093	18,208

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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
	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	Total
	(7)	(8)	(9)	(10)	(11)	(12)
Australia	3,972,742	19,700,357	27,407,693	3,958,287	23,449,406	9,158,654
New Zealand	267,993	650,959	1,204,739	264,808	939,931	514,441
Other countries of Oceania	56,247	881,591	1,006,280	56,066	950,214	943,505
Puerto Rico and U.S. Possessions, total	276,718	6,179,665	6,792,959	277,310	6,515,649	521,294
Puerto Rico	261,458	6,151,947	6,639,463	261,853	6,377,610	471,492
U.S. Possessions, total	15,260	27,718	153,496	15,457	138,039	49,802
Virgin Islands, U.S.	10,981	-23,731	91,953	11,075	80,878	38,842
Other U.S. Possessions	4,279	51,449	61,542	4,382	57,160	* 10,959
OPEC countries, total (countries included above)	4,069,971	6,833,668	11,399,530	4,047,289	7,352,241	3,815,167

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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—continued		Dividends paid to controlling U.S. corporation	Total Subpart F income	Receipts by foreign corporations from	
	Not previously taxed earnings and profits	Previously taxed earnings and profits			All sources	All related parties, total
	(13)	(14)	(15)	(16)	(17)	(18)
All geographic regions	264,607,544	105,365,987	96,741,710	80,355,541	6,001,292,612	1,674,484,572
Latin America, total	19,867,880	3,742,488	7,821,537	4,091,409	483,608,418	112,171,026
Mexico	6,762,549	1,084,152	2,099,152	2,149,012	222,763,722	65,114,408
Central America and Caribbean countries, total	1,175,518	838,765	496,713	404,719	31,348,199	9,453,216
Costa Rica	142,741	106,859	49,115	67,728	6,956,572	2,178,088
Dominican Republic	65,188	* 13,397	* 20,720	* 15,577	968,812	155,343
El Salvador	28,795	* 5,060	15,634	15,211	3,806,439	936,522
Guatemala	333,390	25,592	20,894	8,557	5,396,145	886,926
Honduras	55,327	* 4,951	* 48,304	39,759	2,768,653	1,411,449
Panama (including Canal Zone)	521,198	677,985	330,844	249,694	10,528,299	3,744,421
Other Central American and Caribbean countries	28,879	* 4,920	* 11,201	* 8,193	923,279	140,466
South America, total	11,929,813	1,819,571	5,225,672	1,537,678	229,496,497	37,603,403
Argentina	1,449,397	57,883	523,299	92,062	31,943,377	7,712,090
Bolivia	* 12,941	* 1,760	* 8,650	* 2,814	892,692	238,917
Brazil	6,493,418	1,038,079	2,426,144	1,030,643	123,356,678	19,103,740
Chile	1,675,874	245,464	1,069,835	121,980	20,868,007	3,607,608
Colombia	503,308	103,428	337,214	43,404	15,908,380	1,860,016
Ecuador	75,706	* 9,351	29,392	4,818	3,504,105	1,069,329
Peru	1,097,400	297,174	562,310	64,653	7,748,309	1,197,912
Uruguay	32,720	* 19,618	* 16,200	77,936	3,682,864	782,459
Venezuela	580,585	40,564	249,953	92,012	18,959,471	1,010,065
Other South American countries	* 8,466	* 6,250	* 2,674	* 7,356	2,632,614	1,021,265
Other Western Hemisphere, total	70,439,679	30,532,261	36,749,666	16,810,823	1,292,605,484	368,547,309
Bahamas	10,906,874	1,266,339	9,192,562	1,088,424	52,340,369	15,229,224
Barbados	133,451	224,863	* 109,020	94,860	3,835,368	875,720
Bermuda	20,279,387	13,337,168	6,447,286	6,275,458	312,487,313	91,622,567
British Virgin Islands	1,034,316	663,216	1,023,161	878,589	34,386,984	15,548,477
Canada	27,878,828	7,468,722	13,046,800	3,084,492	627,899,351	168,025,786
Cayman Islands	10,112,797	6,816,707	6,864,013	4,918,755	250,660,307	75,052,856
Jamaica	* 5,529	* 28,576	0	* 283	1,499,234	84,643
Netherlands Antilles	* 43,912	709,140	* 40,204	434,342	7,594,501	1,891,565
Trinidad and Tobago	* 28,059	0	* 16,365	* 2,149	670,775	43,716
Other Western Hemisphere countries	16,527	* 17,530	* 10,255	33,471	1,231,281	172,757
Europe, total	132,816,468	60,352,337	38,727,141	47,241,273	3,033,576,522	884,672,057
European Union, total	116,382,637	54,360,496	32,205,606	41,745,576	2,635,200,438	745,316,272
Austria	1,359,532	194,270	356,938	333,167	18,398,209	5,224,953
Belgium	3,155,386	410,000	1,779,474	478,315	69,673,618	30,912,251
Bulgaria	* 34,264	* 657	* 32,964	* 472	809,902	266,170
Cyprus	79,262	* 34,932	* 34,222	43,095	3,033,676	503,246
Czech Republic	402,375	157,019	253,405	43,187	19,550,305	5,294,429
Denmark	702,877	194,677	270,026	78,589	23,318,302	4,848,093
Estonia	* 9,145	0	* 363	* 5,377	709,497	310,979
Finland	242,449	67,707	69,387	62,193	8,925,141	1,637,232
France (including Corsica, Guadeloupe, Martinique, and Reunion)	6,277,389	1,116,096	1,366,567	1,940,024	170,021,913	46,341,629
Germany	10,758,304	2,102,071	1,467,428	1,656,711	262,917,398	77,053,397
Greece	193,912	* 63,505	27,749	61,226	9,528,829	553,475
Hungary	2,800,053	545,735	59,626	407,829	18,276,130	7,118,984
Ireland	5,547,096	7,854,095	1,184,753	11,317,164	226,920,124	85,566,440
Italy	4,984,728	859,645	1,058,600	943,827	81,820,648	13,807,248
Latvia	8,746	* 2,731	* 4,245	* 1,763	574,018	121,875
Lithuania	65,857	* 43	* 8,699	* 581	903,657	339,436
Luxembourg	7,970,089	9,643,916	5,458,157	4,684,126	271,013,325	58,901,735
Malta	* 2,394	* 83	* 990	* 20,852	718,139	* 116,016
Netherlands	34,689,157	19,041,914	8,390,855	6,711,143	425,599,030	150,247,412

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 2008—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—continued		Dividends paid to controlling U.S. corporation	Total Subpart F income	Receipts by foreign corporations from	
	Not previously taxed earnings and profits	Previously taxed earnings and profits			All sources	All related parties, total
	(13)	(14)	(15)	(16)	(17)	(18)
Poland	1,344,209	130,969	721,145	192,439	38,548,275	8,843,450
Portugal (including Azores)	632,273	234,812	77,136	1,926,324	15,702,627	3,050,932
Romania	160,661	* 2,894	* 20,605	21,198	8,201,252	3,180,739
Slovakia	136,740	* 602	63,664	6,185	4,761,532	1,745,609
Slovenia	* 21,354	* 17,154	* 1,973	* 15,602	1,249,313	453,763
Spain (including Canary Isles)	6,672,397	1,028,943	4,409,831	752,077	181,753,636	37,550,587
Sweden	976,903	153,195	266,141	339,877	50,538,470	23,190,627
United Kingdom and Northern Ireland (including Gibraltar)	27,155,083	10,502,833	4,820,662	9,702,236	721,733,470	178,135,563
Other European countries, total	16,433,831	5,991,840	6,521,535	5,495,698	398,376,083	139,355,785
Croatia	15,766	* 50	* 11,194	* 930	1,067,575	377,701
Guernsey	* 27,051	301,469	* 5,608	18,259	1,267,605	812,434
Jersey	96,499	* 139,118	* 25,150	363,956	4,486,115	972,085
Norway	1,370,016	269,830	1,050,098	169,555	21,900,588	4,499,949
Russia	1,065,604	* 22,968	108,704	40,014	34,268,105	10,205,694
Serbia	* 39,116	* 3,837	* 7,588	* 2,201	1,015,903	104,085
Switzerland	12,440,945	5,194,942	4,226,515	4,745,273	324,325,636	118,510,227
Ukraine	336,042	* 1,206	* 53,485	* 4,538	6,036,406	1,343,540
Other European countries	1,042,791	58,420	* 1,033,193	150,973	4,008,150	2,530,070
Africa, total	2,950,787	506,396	2,241,051	556,743	47,938,317	11,714,301
North Africa, total	125,479	* 5,695	27,248	4,657	7,065,615	1,680,664
Egypt	66,129	* 4,955	* 18,453	* 2,741	4,381,904	840,085
Morocco	35,331	* 740	* 3,300	* 850	1,558,893	676,406
Other North African countries	* 24,020	0	* 5,494	* 1,067	1,124,818	164,172
East Africa, total	720,894	321,653	629,554	414,459	5,869,099	1,979,327
Mauritius	705,790	321,596	615,514	414,392	4,968,531	1,577,449
Other East African countries	* 15,104	* 56	* 14,040	* 66	900,568	401,878
West and Central Africa, total	1,393,951	* 57,273	1,353,002	18,596	11,088,909	4,617,942
Liberia	* 115,538	* 53,454	* 115,533	* 8,140	2,415,126	579,936
Nigeria	1,265,338	* 2,479	* 1,232,432	* 9,999	6,994,715	3,446,284
Other West and Central African countries	13,075	* 1,339	* 5,037	* 457	1,679,069	591,722
Southern Africa, total	710,463	121,775	231,248	119,032	23,914,693	3,436,369
South Africa	699,971	120,056	227,709	116,015	22,516,696	3,011,196
Other Southern African countries	10,492	* 1,719	* 3,539	* 3,017	1,397,997	425,173
Asia, total	29,927,698	7,699,643	8,007,152	9,034,454	943,783,025	257,837,034
Central, Northern, and Southwestern Asia, total	977,859	260,279	327,186	1,356,093	32,675,995	12,774,606
Kazakhstan	* 129,704	* 649	* 26,030	* 1,296	2,224,744	43,414
Turkey	832,014	258,655	286,087	1,354,249	29,947,814	12,708,600
Other Central, Northern, and Southwestern Asian countries	* 16,141	* 974	* 15,069	* 549	503,436	22,592
Middle East, total	696,826	98,773	111,477	347,194	31,949,245	7,872,102
Israel	437,947	* 26,462	65,555	223,169	18,566,851	6,977,398
Saudi Arabia	87,815	* 7,392	* 18,696	* 2,759	2,675,037	182,682
United Arab Emirates	123,574	* 57,820	* 20,728	116,818	8,884,403	568,675
Other Middle East countries	47,491	* 7,100	* 6,499	4,448	1,822,953	143,347
Southern and Southeastern Asia, total	11,049,141	3,117,663	2,611,269	2,162,999	281,430,038	95,158,266
India	1,009,046	53,832	537,476	180,305	45,759,896	15,437,540
Indonesia	1,495,175	37,239	213,567	106,876	19,884,514	7,097,490
Malaysia	507,130	280,199	199,653	112,964	28,249,795	11,819,220
Pakistan	57,934	* 3,180	* 17,388	* 3,454	1,326,812	24,439
Philippines	453,352	37,757	242,910	84,265	16,728,113	6,436,081
Singapore	6,708,139	2,487,704	844,955	1,338,077	136,468,290	47,769,962
Thailand	744,185	209,379	551,551	334,009	30,820,484	6,212,729
Vietnam	* 60,165	* 4,181	* 101	* 1,963	1,455,243	317,581
Other Southern and Southeastern Asian countries	14,016	* 4,192	* 3,667	* 1,087	736,892	43,224

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 2008—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—continued		Dividends paid to controlling U.S. corporation	Total Subpart F income	Receipts by foreign corporations from	
	Not previously taxed earnings and profits	Previously taxed earnings and profits			All sources	All related parties, total
	(13)	(14)	(15)	(16)	(17)	(18)
Australia	7,773,076	1,385,578	2,831,545	1,936,790	157,852,324	25,484,132
New Zealand	436,791	77,650	133,942	229,470	11,397,006	1,539,270
Other countries of Oceania	14,722	928,782	* 7,134	166,513	1,122,961	280,624
Puerto Rico and U.S. Possessions, total	380,442	140,852	222,542	288,067	29,408,556	12,238,819
Puerto Rico	345,211	126,281	197,095	272,655	27,736,448	12,192,392
U.S. Possessions, total	35,231	* 14,571	25,447	15,412	1,672,107	46,427
Virgin Islands, U.S.	* 26,452	* 12,390	* 16,669	* 12,959	878,423	39,971
Other U.S. Possessions	* 8,779	* 2,181	* 8,778	* 2,453	793,684	6,456
OPEC countries, total (countries included above)	3,660,322	154,845	1,770,717	334,482	62,095,391	13,468,239

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 2008—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
	Receipts by foreign corporations from—continued					
	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	All recipients
	(19)	(20)	(21)	(22)	(23)	(24)
All geographic regions	248,918,233	324,599,686	1,084,373,575	16,593,078	4,393,254,786	5,718,101,389
Latin America, total	24,126,814	18,041,892	64,689,483	5,312,837	374,505,480	465,462,705
Mexico	15,246,340	12,503,110	32,064,149	5,300,808	160,006,917	216,001,376
Central America and Caribbean countries, total	1,374,159	1,280,280	6,789,181	* 9,596	22,006,584	29,831,154
Costa Rica	732,834	314,804	1,121,668	* 8,782	4,784,838	6,533,207
Dominican Republic	65,091	40,756	49,496	0	814,102	943,005
El Salvador	131,379	48,833	756,311	0	2,874,394	3,661,076
Guatemala	55,713	35,538	795,675	0	4,528,303	5,335,859
Honduras	352,055	274,348	785,046	0	1,357,405	2,742,279
Panama (including Canal Zone)	32,761	541,769	3,169,077	* 814	6,864,072	9,660,424
Other Central American and Caribbean countries	* 4,327	24,231	111,909	0	783,471	955,304
South America, total	7,506,315	4,258,502	25,836,153	2,433	192,491,980	219,630,175
Argentina	3,404,195	575,538	3,731,127	* 1,230	24,241,750	30,789,110
Bolivia	* 10,443	* 2,210	226,264	0	659,911	764,180
Brazil	2,102,896	2,406,156	14,594,626	* 62	104,632,145	119,090,063
Chile	555,126	661,628	2,390,686	* 168	17,387,713	20,336,663
Colombia	84,244	259,183	1,516,449	* 141	14,055,148	15,185,410
Ecuador	44,606	5,719	1,018,788	* 216	2,434,782	3,364,994
Peru	662,565	86,827	448,123	* 398	6,612,119	7,221,133
Uruguay	43,097	82,391	656,971	0	2,905,199	3,342,020
Venezuela	182,948	116,308	710,591	* 218	17,951,862	17,001,686
Other South American countries	* 416,195	* 62,541	542,529	0	1,611,349	2,534,917
Other Western Hemisphere, total	73,716,243	132,889,286	151,975,077	9,966,703	943,270,477	1,212,899,129
Bahamas	* 1,849,233	9,531,820	3,848,170	0	37,431,758	34,804,050
Barbados	95,856	604,272	175,593	0	2,966,404	3,686,364
Bermuda	12,768,522	34,808,799	44,045,124	* 122	222,408,802	271,882,487
British Virgin Islands	3,352,091	4,377,940	7,817,785	* 662	19,377,195	28,883,859
Canada	45,405,767	65,668,373	46,987,233	9,964,412	469,302,762	625,730,510
Cayman Islands	10,040,693	17,513,173	47,497,483	* 1,507	182,473,354	237,980,675
Jamaica	* 1,474	* 64,474	18,695	0	1,431,182	1,401,190
Netherland Antilles	* 184,192	269,536	1,437,837	0	6,190,450	6,870,836
Trinidad and Tobago	* 2,568	* 2,048	39,101	0	627,988	649,253
Other Western Hemisphere countries	* 15,848	48,852	108,057	0	1,060,581	1,009,905
Europe, total	89,391,795	124,797,430	670,291,245	191,587	2,186,489,812	2,892,045,887
European Union, total	70,999,506	109,825,531	564,302,749	188,485	1,921,768,231	2,530,381,750
Austria	1,261,851	469,159	3,493,943	0	13,733,210	18,774,138
Belgium	1,169,988	3,374,687	26,365,637	* 1,939	42,356,665	69,007,703
Bulgaria	* 17,019	* 4,438	244,714	0	544,304	793,721
Cyprus	* 24,497	202,807	275,941	0	2,530,840	2,586,179
Czech Republic	396,671	243,106	4,654,627	* 25	14,378,712	18,884,730
Denmark	382,096	477,292	3,988,703	* 2	18,577,784	20,248,204
Estonia	* 27,369	* 9,211	274,399	0	399,697	679,267
Finland	86,017	264,005	1,287,210	0	7,298,609	8,590,019
France (including Corsica, Guadeloupe, Martinique, and Reunion)	3,446,851	3,416,626	39,470,363	* 7,790	125,508,490	166,163,694
Germany	5,256,104	6,474,308	65,288,370	34,615	187,159,393	259,719,609
Greece	11,285	15,862	526,312	* 16	9,029,015	9,179,719
Hungary	95,173	1,139,277	5,884,528	* 7	11,251,696	19,005,871
Ireland	11,628,128	30,837,699	43,100,613	0	141,961,636	193,293,571
Italy	882,029	776,868	12,145,455	* 2,895	68,508,831	82,236,278
Latvia	* 672	* 4,544	116,659	0	453,000	623,694
Lithuania	* 1,448	* 22,439	315,549	0	564,925	902,788
Luxembourg	2,176,758	11,102,458	45,622,519	0	217,125,166	254,903,628
Malta	* 685	* 2,203	* 113,128	0	620,570	718,903
Netherlands	14,702,915	15,346,411	120,196,644	* 1,442	282,661,640	403,334,402

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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
	Receipts by foreign corporations from—continued					
	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	All recipients
	(19)	(20)	(21)	(22)	(23)	(24)
Poland	369,260	409,655	8,064,004	* 530	29,735,485	36,905,045
Portugal (including Azores)	71,542	167,258	2,812,132	0	12,676,821	13,933,769
Romania	151,585	78,183	2,937,728	* 13,242	5,036,565	8,357,721
Slovakia	* 27,402	52,828	1,665,379	0	3,141,239	4,716,941
Slovenia	* 31,034	* 31,938	390,792	0	796,627	1,230,467
Spain (including Canary Isles)	1,769,793	2,534,543	33,246,071	* 179	145,333,679	177,116,982
Sweden	3,544,151	749,525	18,847,424	* 49,528	27,704,225	49,290,675
United Kingdom and Northern Ireland (including Gibraltar)	23,467,184	31,618,199	122,973,906	76,273	552,679,405	709,184,031
Other European countries, total	18,392,289	14,971,898	105,988,496	* 3,102	264,721,582	361,664,137
Croatia	* 7,037	127,992	242,672	0	696,423	1,146,619
Guernsey	0	* 93,292	719,142	0	455,235	979,874
Jersey	* 114	250,974	720,997	0	3,514,768	2,913,162
Norway	661,641	449,797	3,388,479	* 31	17,591,424	17,679,668
Russia	396,045	240,266	9,569,172	* 211	24,222,484	32,985,435
Serbia	* 9,726	* 7,222	87,137	0	912,441	987,741
Switzerland	17,041,351	13,625,536	87,840,481	* 2,859	210,912,490	294,860,084
Ukraine	56,358	86,009	1,201,173	0	4,696,668	5,910,650
Other European countries	220,017	90,811	2,219,242	0	1,719,650	4,200,905
Africa, total	1,390,948	4,056,426	6,266,760	* 169	36,769,069	44,204,212
North Africa, total	11,148	118,740	1,550,776	0	5,452,856	6,626,028
Egypt	* 4,684	56,426	778,975	0	3,553,099	4,116,065
Morocco	* 6,320	* 25,389	644,698	0	937,046	1,455,215
Other North African countries	* 144	* 36,925	127,103	0	962,711	1,054,747
East Africa, total	63,187	655,119	1,261,021	* [2]	4,244,627	5,795,333
Mauritius	59,111	576,436	941,902	* [2]	3,742,805	4,951,912
Other East African countries	* 4,076	* 78,684	319,119	0	501,821	843,421
West and Central Africa, total	1,037,098	2,703,434	877,410	0	6,473,858	8,538,151
Liberia	* 214,554	* 232,986	* 132,396	0	1,835,988	1,912,010
Nigeria	* 819,084	2,452,490	174,710	0	3,548,438	4,784,645
Other West and Central African countries	* 3,461	17,957	570,304	0	1,089,431	1,841,496
Southern Africa, total	279,515	579,133	2,577,552	* 169	20,597,729	23,244,701
South Africa	265,564	579,109	2,166,355	* 169	19,619,039	21,858,093
Other Southern African countries	* 13,951	* 24	411,197	0	978,690	1,386,608
Asia, total	48,196,565	40,626,612	167,970,524	1,043,333	690,737,500	916,750,621
Central, Northern, and Southwestern Asia, total	35,332	66,991	12,672,283	0	20,780,707	30,191,134
Kazakhstan	* 69	* 974	42,371	0	2,181,639	1,452,812
Turkey	31,180	65,573	12,611,847	0	18,117,848	28,379,926
Other Central, Northern, and Southwestern Asian countries	* 4,082	* 444	* 18,065	0	481,221	358,396
Middle East, total	3,531,507	1,347,030	2,993,565	0	24,182,723	31,962,484
Israel	3,516,706	1,168,050	2,292,641	0	11,660,636	19,136,572
Saudi Arabia	* 14	* 3,042	179,626	0	2,492,359	2,459,379
United Arab Emirates	9,017	136,335	423,323	0	8,316,699	8,635,506
Other Middle East countries	5,770	* 39,602	97,975	0	1,713,029	1,731,027
Southern and Southeastern Asia, total	20,615,482	20,533,487	53,998,093	11,204	188,467,105	268,923,031
India	4,937,263	5,366,088	5,128,916	* 5,273	30,787,429	42,404,143
Indonesia	33,214	3,046,567	4,017,277	* 432	12,793,913	17,824,168
Malaysia	4,300,954	1,802,844	5,715,422	* 1	16,462,042	27,059,199
Pakistan	* 3,360	* 861	20,218	0	1,302,421	1,262,197
Philippines	3,355,787	904,084	2,176,210	0	10,357,351	16,048,979
Singapore	7,612,607	8,543,064	31,608,844	* 5,447	90,306,764	132,107,809
Thailand	303,600	864,362	5,044,715	* 51	24,621,143	30,032,645
Vietnam	52,189	* 3,703	261,689	0	1,141,770	1,484,082
Other Southern and Southeastern Asian countries	* 16,509	* 1,913	24,802	0	694,271	699,809

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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
	Receipts by foreign corporations from—continued					
	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	All recipients
(19)	(20)	(21)	(22)	(23)	(24)	
Australia	1,882,689	3,532,399	20,012,898	* 56,145	133,463,426	150,388,409
New Zealand	82,919	111,018	1,345,333	0	9,990,679	11,123,147
Other countries of Oceania	* 7,070	* 18,840	232,410	* 22,304	843,746	1,667,665
Puerto Rico and U.S. Possessions, total	10,123,189	525,783	1,589,847	0	17,184,595	23,559,613
Puerto Rico	10,118,700	514,314	1,559,377	0	15,558,514	21,880,176
U.S. Possessions, total	* 4,489	11,469	30,470	0	1,626,081	1,679,437
Virgin Islands, U.S.	* 4,053	* 10,910	25,008	0	838,735	930,522
Other U.S. Possessions	* 436	* 559	* 5,462	0	787,346	748,915
OPEC countries, total (countries included above)	1,097,096	5,761,613	6,608,663	* 866	48,644,913	55,137,681

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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—continued					
	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
	(25)	(26)	(27)	(28)	(29)	(30)
All geographic regions	1,764,995,872	317,415,339	419,468,613	1,016,021,340	12,090,580	3,977,213,228
Latin America, total	113,015,715	22,975,261	29,326,826	56,754,254	3,959,374	354,017,871
Mexico	57,772,951	12,022,829	14,291,471	27,521,569	3,937,081	159,492,518
Central America and Caribbean countries, total	10,930,667	1,005,059	4,779,056	5,146,551	0	18,996,826
Costa Rica	1,453,300	283,129	382,047	788,123	0	5,081,503
Dominican Republic	248,790	98,853	68,926	81,011	0	694,215
El Salvador	1,512,898	61,538	644,110	807,250	0	2,148,813
Guatemala	1,693,321	156,202	572,949	964,170	0	3,735,277
Honduras	1,102,129	292,532	466,759	342,838	0	1,641,509
Panama (including Canal Zone)	4,692,485	83,338	2,622,317	1,986,830	0	4,967,939
Other Central American and Caribbean countries	227,744	29,465	21,948	176,331	0	727,570
South America, total	44,312,098	9,947,373	10,256,298	24,086,134	22,293	175,528,526
Argentina	5,170,144	1,190,708	1,037,047	2,939,152	* 3,237	25,647,706
Bolivia	56,206	* 3,944	14,542	28,669	* 9,051	716,152
Brazil	22,351,204	5,447,827	5,165,580	11,732,762	* 5,035	96,800,255
Chile	5,593,881	1,391,447	1,457,147	2,741,994	* 3,293	14,745,473
Colombia	2,937,189	597,936	636,425	1,702,449	* 379	12,277,918
Ecuador	817,649	87,403	169,846	559,914	* 487	2,560,288
Peru	2,000,163	426,399	768,109	805,650	* 4	5,264,772
Uruguay	1,002,483	123,527	241,247	637,655	* 54	2,351,677
Venezuela	4,127,839	632,654	747,247	2,747,186	* 752	12,881,128
Other South American countries	255,339	45,528	19,108	190,703	0	2,283,157
Other Western Hemisphere, total	354,887,263	67,816,911	114,268,763	165,469,331	7,332,258	862,775,440
Bahamas	18,686,460	992,327	14,556,821	3,137,312	0	16,306,204
Barbados	760,508	130,484	277,154	352,869	0	2,937,690
Bermuda	86,176,118	13,510,818	28,608,966	44,055,693	* 640	186,576,522
British Virgin Islands	16,611,658	3,994,582	5,915,464	6,700,941	* 671	12,309,525
Canada	149,689,704	37,820,170	42,911,593	61,627,470	7,330,471	479,409,968
Cayman Islands	79,556,691	10,978,676	20,358,861	48,218,809	* 344	158,706,139
Jamaica	155,491	* 62,415	30,605	62,471	0	1,245,699
Netherlands Antilles	2,666,217	147,352	1,348,733	1,170,131	0	4,204,620
Trinidad and Tobago	177,080	* 73,700	83,205	20,175	0	476,405
Other Western Hemisphere countries	407,338	106,385	177,360	123,460	* 132	602,668
Europe, total	946,811,616	158,792,511	184,383,209	603,013,350	622,546	1,960,757,834
European Union, total	797,748,630	119,674,757	162,360,545	515,095,311	618,017	1,746,466,308
Austria	6,037,480	1,043,217	1,041,261	3,953,003	0	12,767,420
Belgium	31,020,437	4,174,580	3,846,662	22,998,280	* 914	39,840,116
Bulgaria	177,319	42,922	13,539	120,857	0	616,403
Cyprus	542,325	176,907	121,924	242,585	* 909	2,047,058
Czech Republic	3,832,326	228,801	610,121	2,993,404	0	15,118,128
Denmark	5,672,815	469,245	1,055,677	4,147,006	* 886	14,582,717
Estonia	178,799	2,699	10,582	165,517	0	500,469
Finland	2,690,786	291,570	216,732	2,180,658	* 1,826	5,900,317
France (including Corsica, Guadeloupe, Martinique, and Reunion)	47,926,812	5,109,958	4,833,757	37,963,216	19,880	118,524,885
Germany	81,644,847	7,221,886	8,699,413	65,297,976	* 425,572	178,561,993
Greece	2,555,283	58,700	136,149	2,359,333	* 1,100	6,628,503
Hungary	7,684,050	154,419	768,321	6,761,171	* 140	11,374,526
Ireland	78,167,317	23,312,582	15,860,011	38,994,724	0	115,916,554
Italy	23,086,745	2,697,181	1,831,592	18,545,353	* 12,619	59,199,638
Latvia	179,746	* 6,848	32,920	139,978	0	443,948
Lithuania	485,121	* 2,877	* 16,234	466,010	0	423,989
Luxembourg	66,753,766	9,212,830	26,683,700	30,855,791	* 1,446	188,343,529
Malta	122,125	* 400	* 4,640	117,085	0	609,458
Netherlands	163,648,758	36,507,349	27,720,277	99,386,005	* 35,127	241,061,655

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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—continued					
	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
	(25)	(26)	(27)	(28)	(29)	(30)
Poland	9,583,025	756,894	1,609,810	7,213,378	* 2,943	27,353,267
Portugal (including Azores)	4,110,629	191,093	384,774	3,534,763	0	9,840,243
Romania	2,509,514	99,003	150,122	2,260,213	* 175	5,904,590
Slovakia	1,213,096	23,607	108,271	1,081,218	0	3,542,310
Slovenia	468,733	77,552	17,912	373,269	0	761,734
Spain (including Canary Isles)	50,973,431	2,652,108	7,646,618	40,667,444	* 7,261	126,365,421
Sweden	11,456,199	1,151,583	937,048	9,342,133	* 25,434	37,948,417
United Kingdom and Northern Ireland (including Gibraltar)	195,027,147	24,007,945	58,002,476	112,934,942	81,784	522,289,019
Other European countries, total	149,062,986	39,117,754	22,022,664	87,918,038	* 4,529	214,291,526
Croatia	243,466	10,353	30,080	203,032	0	903,153
Guernsey	553,047	* 5,442	* 98,332	449,273	0	426,905
Jersey	1,330,790	* 38,307	291,540	1,000,944	0	1,583,285
Norway	5,202,522	1,857,008	334,953	3,010,551	* 10	12,541,484
Russia	12,292,833	279,879	766,604	11,244,791	* 1,560	21,223,150
Serbia	175,665	* 4,260	* 11,265	160,141	0	812,076
Switzerland	125,393,941	35,399,786	20,165,496	69,825,700	* 2,959	170,434,590
Ukraine	1,656,619	39,792	212,802	1,404,025	0	4,254,465
Other European countries	2,214,102	1,482,929	111,593	619,580	0	2,112,418
Africa, total	13,717,558	1,290,961	5,843,154	6,573,466	* 9,978	30,741,591
North Africa, total	1,711,609	86,785	150,298	1,474,526	0	4,939,297
Egypt	1,032,022	54,173	83,702	894,147	0	3,086,847
Morocco	491,337	32,212	8,447	450,678	0	985,588
Other North African countries	188,250	* 400	58,148	129,702	0	866,863
East Africa, total	2,176,503	55,456	1,014,809	1,100,314	* 5,924	3,683,529
Mauritius	2,086,445	47,308	995,887	1,037,327	* 5,924	2,913,333
Other East African countries	90,057	8,148	18,922	62,987	0	770,197
West and Central Africa, total	2,372,122	225,652	1,603,217	543,253	0	6,176,849
Liberia	257,933	* 36,857	* 107,691	113,384	0	1,655,951
Nigeria	1,781,448	187,465	1,371,822	222,162	0	3,012,143
Other West and Central African countries	332,741	1,330	123,704	207,706	0	1,508,755
Southern Africa, total	7,457,325	923,068	3,074,829	3,455,374	* 4,054	15,941,915
South Africa	7,165,464	921,426	3,060,288	3,179,696	* 4,054	14,843,949
Other Southern African countries	291,861	1,642	14,541	275,677	0	1,097,967
Asia, total	290,275,426	55,883,088	74,525,878	159,753,814	112,645	628,163,249
Central, Northern, and Southwestern Asia, total	4,783,539	557,007	340,470	3,885,879	* 183	25,456,780
Kazakhstan	279,040	* 25,706	84,170	169,164	0	1,200,723
Turkey	4,462,960	519,723	243,561	3,699,677	0	23,939,200
Other Central, Northern, and Southwestern Asian countries	41,539	* 11,578	* 12,740	17,039	* 183	316,856
Middle East, total	5,143,503	826,801	931,041	3,385,460	* 201	26,893,552
Israel	2,402,012	659,925	326,710	1,415,176	* 201	16,758,493
Saudi Arabia	581,872	35,073	132,085	414,714	0	1,877,507
United Arab Emirates	1,880,230	123,636	361,484	1,395,109	0	6,797,532
Other Middle East countries	279,389	8,167	110,762	160,460	0	1,460,020
Southern and Southeastern Asia, total	88,404,730	20,687,741	18,682,293	49,011,511	23,186	181,174,159
India	6,603,103	1,253,906	1,822,591	3,522,212	* 4,394	35,996,592
Indonesia	6,519,170	257,911	363,541	5,896,290	* 1,428	11,313,879
Malaysia	12,837,301	2,210,691	4,199,783	6,423,141	* 3,685	14,276,615
Pakistan	269,861	30,189	59,919	179,753	0	992,500
Philippines	5,062,060	1,200,206	1,905,878	1,955,976	0	10,996,255
Singapore	51,338,479	15,152,186	9,116,746	27,060,711	* 8,836	81,095,153
Thailand	5,127,788	528,697	1,077,511	3,520,148	* 1,432	24,944,322
Vietnam	434,535	45,882	24,403	360,839	* 3,411	1,069,892
Other Southern and Southeastern Asian countries	212,435	8,073	111,922	92,441	0	488,951

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 2008—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—continued					
	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
	(25)	(26)	(27)	(28)	(29)	(30)
Australia	33,470,479	5,998,265	6,709,428	20,757,598	* 5,187	117,205,196
New Zealand	3,215,911	310,035	309,848	2,595,825	* 203	7,913,469
Other countries of Oceania	1,056,819	850,036	44,550	118,192	* 44,041	610,846
Puerto Rico and U.S. Possessions, total	8,545,084	3,498,270	4,056,958	985,509	* 4,347	15,027,732
Puerto Rico	8,103,600	3,460,589	3,879,357	759,307	* 4,347	13,789,772
U.S. Possessions, total	441,484	37,681	177,601	226,202	0	1,237,960
Virgin Islands, U.S.	213,144	35,023	128,466	49,654	0	717,385
Other U.S. Possessions	228,341	* 2,657	49,135	176,548	0	520,575
OPEC countries, total (countries included above)	15,954,317	1,325,557	3,230,468	11,395,624	* 2,667	39,271,225

* 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.

[2] Value is less than \$500.

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

Controlled Foreign Corporations, 2008

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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 2008

[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							
All industries [2]	11,929	83,642	15,086,493,220	14,544,673,064	6,001,292,612	661,992,696	125,226,476
Raw materials and energy production	417	2,572	455,114,985	459,218,983	264,091,528	86,026,173	30,810,777
Goods production	4,256	20,625	2,040,334,417	2,028,750,106	2,161,545,862	154,396,708	28,639,887
Distribution and transportation of goods	3,273	16,758	880,869,716	883,224,540	1,386,018,978	73,618,231	14,698,547
Information	945	5,066	344,091,645	338,916,808	172,341,418	24,021,218	4,608,140
Finance, insurance, real estate, and rental and leasing	1,663	10,192	7,433,487,559	6,748,568,576	694,703,129	55,940,822	17,810,920
Services	5,896	28,357	3,932,509,215	4,085,945,184	1,322,543,949	267,992,902	28,658,121
Argentina							
All industries	575	868	25,135,563	25,729,670	31,943,377	2,628,273	984,667
Raw materials and energy production	33	60	3,617,140	3,823,247	2,652,437	323,270	113,670
Goods production	141	192	7,018,144	7,796,877	11,779,115	1,042,177	352,776
Distribution and transportation of goods	152	167	5,757,897	5,025,918	12,126,452	488,793	264,872
Information	45	57	1,163,187	950,306	1,130,700	112,287	65,543
Finance, insurance, real estate, and rental and leasing	115	166	5,001,826	5,261,182	2,130,779	381,398	104,541
Services	161	226	2,577,369	2,872,139	2,123,893	280,348	83,265
Australia							
All industries [2]	1,425	2,802	424,094,591	380,789,381	157,852,324	23,673,099	3,972,742
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	358	545	54,872,739	48,833,522	76,768,306	4,064,908	1,242,264
Distribution and transportation of goods	371	497	20,148,474	17,524,574	24,428,538	1,452,182	455,160
Information	114	246	18,283,925	14,819,222	4,044,390	407,110	75,793
Finance, insurance, real estate, and rental and leasing	122	334	187,468,965	163,079,031	20,471,948	8,767,140	397,972
Services	682	1,050	121,436,967	112,351,664	21,123,620	4,444,537	368,087
Austria							
All industries	367	527	23,374,008	25,621,912	18,398,209	1,476,301	277,149
Raw materials and energy production	5	7	* 236,298	* 249,749	* 133,877	* -8,238	* 2,011
Goods production	94	115	10,559,962	12,011,389	8,025,717	907,134	123,655
Distribution and transportation of goods	139	161	3,660,521	3,568,373	5,782,412	316,797	73,058
Information	29	45	697,399	1,084,445	599,891	46,188	6,797
Finance, insurance, real estate, and rental and leasing	23	33	2,249,364	2,275,663	396,135	114,244	7,675
Services	119	166	5,970,463	6,432,294	3,460,177	100,176	63,952
Bahamas							
All industries	94	372	85,574,087	94,654,076	52,340,369	16,848,178	3,067,559
Raw materials and energy production	14	199	17,944,203	24,326,729	8,326,811	3,999,077	938,114
Goods production	d	d	d	d	d	d	d
Distribution and transportation of goods	16	36	2,486,314	1,688,987	10,417,337	-27,621	* 22,816
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	36	51	31,959,981	37,353,116	2,723,953	974,155	* 2,452
Services	38	68	24,409,437	21,329,706	25,296,012	10,046,330	2,081,261
Belgium							
All industries	671	1,222	105,491,919	111,436,943	69,673,618	3,761,694	1,099,774
Raw materials and energy production	6	6	* 94,868	* 112,829	* 128,810	* 11,744	* 2,961
Goods production	214	330	33,673,307	36,645,874	35,573,155	1,092,333	355,689
Distribution and transportation of goods	243	349	16,244,142	14,326,258	18,594,675	716,304	314,144
Information	38	68	8,157,205	9,379,081	2,522,487	142,481	19,592
Finance, insurance, real estate, and rental and leasing	59	88	21,925,953	23,485,223	2,420,237	621,872	107,141
Services	250	381	25,396,444	27,487,678	10,434,253	1,176,960	300,247

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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							
All industries	435	1,008	880,540,139	841,173,421	312,487,313	68,587,299	10,088,314
Raw materials and energy production	12	162	58,856,384	65,808,007	25,649,256	13,311,573	6,426,261
Goods production	38	44	90,095,152	109,147,314	84,241,613	20,094,548	434,105
Distribution and transportation of goods	41	50	19,811,528	19,857,423	53,002,333	2,006,146	124,790
Information	8	9	* 1,894,646	* 1,390,331	* 1,755,233	* -42,514	* 20,754
Finance, insurance, real estate, and rental and leasing	250	404	133,368,526	114,700,636	20,216,857	813,036	248,019
Services	178	339	576,513,902	530,269,709	127,622,022	32,404,511	2,834,385
Brazil							
All industries [2]	1,043	1,789	207,329,552	134,116,863	123,356,678	12,972,410	4,087,319
Raw materials and energy production	34	69	13,707,420	12,098,856	9,546,925	2,546,428	572,406
Goods production	349	514	49,660,148	47,363,002	64,569,313	5,687,809	1,545,484
Distribution and transportation of goods	275	362	17,340,729	18,581,839	23,619,628	754,545	469,354
Information	77	121	3,200,975	3,357,718	3,450,489	111,166	78,397
Finance, insurance, real estate, and rental and leasing	77	182	105,461,880	39,613,544	14,972,793	2,199,345	1,133,934
Services	391	537	17,956,392	13,098,964	7,197,530	1,673,558	287,739
British Virgin Islands							
All industries [2]	278	419	50,228,624	57,203,719	34,386,984	7,875,626	743,036
Raw materials and energy production	17	30	7,448,376	8,987,120	3,701,572	1,703,260	* 639,479
Goods production	38	44	13,964,971	18,474,142	23,096,972	5,470,725	* 3,509
Distribution and transportation of goods	33	37	629,808	661,425	1,183,542	-531	* 7,792
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	48	65	4,646,787	5,694,872	512,973	93,112	39,343
Services	158	225	23,377,325	23,144,575	5,845,877	604,191	52,905
Canada							
All industries [2]	3,695	6,829	1,126,532,342	960,207,182	627,899,351	47,696,271	12,099,817
Raw materials and energy production	139	273	153,911,684	120,649,798	86,730,109	15,337,701	2,710,949
Goods production	1,141	1,645	277,847,994	232,102,399	238,296,474	6,058,430	3,831,575
Distribution and transportation of goods	1,175	1,573	98,601,072	94,941,367	191,838,683	7,362,293	2,287,469
Information	184	297	8,111,214	10,366,860	7,570,236	591,372	356,974
Finance, insurance, real estate, and rental and leasing	410	847	400,479,257	342,848,333	52,286,278	8,598,715	1,632,135
Services	1,367	2,186	187,579,613	159,297,103	51,173,320	9,743,520	1,280,716
Cayman Islands							
All industries [2]	587	1,677	669,816,781	725,242,367	250,660,307	43,043,511	7,780,796
Raw materials and energy production	35	196	41,521,407	55,515,850	29,351,909	12,088,035	4,181,805
Goods production	85	109	45,165,358	57,241,649	53,880,139	3,474,943	330,786
Distribution and transportation of goods	59	69	36,345,721	35,413,351	77,024,108	3,971,130	112,219
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	232	833	402,152,338	385,761,042	56,638,173	1,899,903	1,624,293
Services	260	459	144,562,310	191,218,407	33,710,233	21,593,778	1,530,941
Chile							
All industries [2]	451	746	40,006,180	36,350,384	20,868,007	2,818,230	495,121
Raw materials and energy production	31	61	9,412,598	9,123,147	5,522,314	1,392,155	297,250
Goods production	107	125	3,794,473	3,383,600	4,153,396	417,557	38,778
Distribution and transportation of goods	169	203	3,178,464	3,065,351	5,384,597	223,817	46,042
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	49	83	11,906,610	9,934,007	2,307,783	118,342	25,394
Services	139	233	9,012,793	8,697,333	2,060,036	547,373	78,637

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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							
All industries [2]	2,188	4,546	100,958,245	126,366,421	125,372,807	8,745,655	1,467,953
Raw materials and energy production	37	92	1,149,995	1,883,524	1,686,009	195,357	11,753
Goods production	1,152	2,218	52,698,633	63,024,485	71,062,531	3,677,108	737,555
Distribution and transportation of goods	505	825	13,210,131	18,161,994	30,306,647	1,455,376	346,413
Information	137	184	592,424	722,525	555,339	10,869	-968
Finance, insurance, real estate, and rental and leasing	73	118	18,157,153	19,346,191	2,107,075	269,868	97,787
Services	712	1,104	15,148,925	23,222,583	19,653,624	3,137,248	275,376
Colombia							
All industries	292	456	17,755,026	19,846,619	15,908,380	1,585,256	470,884
Raw materials and energy production	13	22	111,151	140,199	112,658	-14,240	* 2,048
Goods production	81	111	5,220,798	4,891,620	6,671,604	635,226	222,097
Distribution and transportation of goods	94	109	1,547,039	1,713,189	5,200,804	224,657	73,765
Information	38	46	149,197	147,545	196,023	18,338	6,422
Finance, insurance, real estate, and rental and leasing	29	59	10,136,270	12,371,748	3,082,656	657,082	152,863
Services	67	108	590,571	582,317	644,636	64,194	13,689
Costa Rica							
All industries	331	450	7,389,395	9,242,789	6,956,572	689,777	139,656
Raw materials and energy production	9	25	714,411	810,779	1,007,152	49,246	17,491
Goods production	106	119	1,991,895	2,180,852	2,366,783	200,883	29,562
Distribution and transportation of goods	50	61	734,381	863,754	2,258,049	191,228	47,463
Information	13	16	55,109	71,217	112,461	16,723	* 11,837
Finance, insurance, real estate, and rental and leasing	19	53	3,302,963	4,489,260	818,910	199,540	28,403
Services	165	176	590,636	826,927	393,217	32,156	4,901
Czech Republic							
All industries	382	581	26,731,197	20,651,512	19,550,305	1,346,144	308,105
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	139	193	7,084,479	6,765,257	10,874,304	692,405	152,875
Distribution and transportation of goods	118	146	1,705,027	1,593,542	3,172,338	133,183	56,584
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	23	39	15,076,390	9,492,388	3,226,791	390,329	71,534
Services	118	164	1,663,967	1,660,903	1,804,060	103,204	23,587
Denmark							
All industries	429	693	37,210,893	44,507,017	23,318,302	2,103,187	380,019
Raw materials and energy production	9	9	* 78,381	* 106,257	* 169,426	* 29,808	* 6,957
Goods production	111	141	14,950,513	12,031,670	8,089,496	714,030	92,891
Distribution and transportation of goods	156	195	3,426,781	3,113,286	5,242,260	183,000	63,894
Information	30	37	233,678	647,192	323,739	-1,887	2,423
Finance, insurance, real estate, and rental and leasing	28	43	3,562,961	4,050,837	971,236	219,274	23,376
Services	165	268	14,958,579	24,557,775	8,522,145	958,962	190,478
Finland							
All industries	260	385	12,854,933	14,606,623	8,925,141	395,513	119,286
Raw materials and energy production	0	0	0	0	0	0	0
Goods production	70	92	3,070,119	3,256,793	3,424,157	208,369	54,301
Distribution and transportation of goods	91	106	2,032,269	1,706,743	3,091,587	101,137	14,191
Information	18	28	121,694	171,462	160,214	682	1,763
Finance, insurance, real estate, and rental and leasing	16	25	2,665,691	3,715,675	391,667	17,671	9,235
Services	87	134	4,965,160	5,755,950	1,857,518	67,654	39,795

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
France (incl. Corsica, Guadeloupe, Martinique, and Reunion)							
All industries [2]	1,459	3,522	313,037,160	308,582,059	170,021,913	14,379,780	3,171,200
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	515	973	74,452,792	68,475,256	79,471,266	4,446,860	980,865
Distribution and transportation of goods	441	659	21,503,114	21,107,594	30,716,868	1,238,506	423,747
Information	105	224	10,587,456	10,165,922	4,519,863	201,110	123,481
Finance, insurance, real estate, and rental and leasing	91	222	100,360,897	107,012,666	12,190,155	3,484,039	536,108
Services	630	1,418	105,212,616	100,752,115	42,150,599	4,975,478	1,102,169
Germany							
All industries [2]	1,874	4,094	481,934,674	522,535,957	262,917,398	15,713,817	3,524,147
Raw materials and energy production	13	18	522,894	614,186	659,740	89,181	16,908
Goods production	612	1,115	118,926,365	114,197,186	140,089,683	4,509,799	1,619,602
Distribution and transportation of goods	620	882	52,004,179	51,057,546	57,074,574	2,716,107	622,525
Information	120	238	5,787,024	5,554,642	5,252,800	578,974	146,033
Finance, insurance, real estate, and rental and leasing	135	290	99,598,596	136,535,204	14,308,879	2,215,056	480,613
Services	840	1,546	205,095,439	214,577,043	45,531,717	5,604,727	638,466
Greece							
All industries	184	264	8,528,636	8,438,610	9,528,829	612,276	242,022
Raw materials and energy production	4	5	* 31,624	* 30,701	* 44,480	* 618	* 779
Goods production	47	55	2,747,882	2,644,438	4,456,962	196,480	78,019
Distribution and transportation of goods	72	83	2,828,597	2,961,487	4,006,858	271,400	109,554
Information	15	24	750,222	508,586	238,911	-7,086	2,729
Finance, insurance, real estate, and rental and leasing	7	13	1,046,315	1,105,087	249,336	86,452	29,154
Services	49	84	1,123,996	1,188,311	532,283	64,412	21,787
Hong Kong							
All industries [2]	1,461	2,368	217,070,002	139,476,844	71,058,898	8,325,434	1,066,849
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	258	337	7,823,743	8,711,821	13,009,810	730,166	139,069
Distribution and transportation of goods	474	625	15,325,649	15,051,725	24,564,363	1,845,079	237,393
Information	72	112	1,120,220	1,060,544	540,265	12,695	7,579
Finance, insurance, real estate, and rental and leasing	109	238	74,328,838	60,210,168	13,589,701	2,408,525	395,210
Services	738	1,039	114,854,857	50,430,029	17,553,703	2,755,704	234,830
Hungary							
All industries	310	449	37,826,489	36,010,547	18,276,130	1,941,579	248,342
Raw materials and energy production	8	8	* 389,361	* 399,312	* 86,386	* -8,236	* 1,841
Goods production	94	107	16,121,826	15,335,490	10,363,086	1,159,837	113,528
Distribution and transportation of goods	98	110	2,035,158	2,098,422	3,090,005	225,752	37,161
Information	23	42	1,511,118	1,702,867	758,233	46,482	6,850
Finance, insurance, real estate, and rental and leasing	27	43	12,598,302	11,203,168	1,549,141	274,712	41,914
Services	94	139	5,170,724	5,271,289	2,429,280	243,031	47,048
India							
All industries	1,478	2,094	40,145,754	37,901,794	45,759,896	4,766,296	1,195,180
Raw materials and energy production	16	21	339,644	276,434	320,460	94,895	* 29,521
Goods production	357	484	12,802,008	13,257,015	14,843,246	1,514,033	503,907
Distribution and transportation of goods	207	247	3,477,133	3,206,894	6,945,926	229,992	139,109
Information	123	158	2,977,262	3,501,581	3,379,657	639,240	115,899
Finance, insurance, real estate, and rental and leasing	79	135	10,756,623	6,532,894	2,744,240	545,060	111,478
Services	840	1,050	9,793,083	11,126,977	17,526,367	1,743,076	295,266

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
Indonesia							
All industries	230	359	16,094,005	21,391,834	19,884,514	3,516,193	1,276,432
Raw materials and energy production	18	30	6,149,342	6,209,734	4,997,585	2,274,885	829,729
Goods production	93	121	5,663,040	5,489,579	7,290,301	661,016	303,692
Distribution and transportation of goods	57	72	682,660	673,816	4,872,490	99,384	35,772
Information	14	17	73,752	34,426	135,295	3,816	5,982
Finance, insurance, real estate, and rental and leasing	23	42	3,101,754	8,505,941	2,215,315	392,754	72,907
Services	59	77	423,458	478,339	373,526	84,337	28,350
Ireland							
All industries	670	1,202	644,440,681	735,862,289	226,920,124	60,243,214	3,279,086
Raw materials and energy production	6	6	* 21,128	* 25,507	* 32,382	* -565	* 357
Goods production	185	235	73,878,706	81,622,671	56,776,752	13,259,381	543,381
Distribution and transportation of goods	163	205	33,183,325	34,401,946	38,055,134	2,925,559	143,500
Information	48	62	57,744,616	61,724,505	34,693,352	6,932,442	211,710
Finance, insurance, real estate, and rental and leasing	143	320	348,567,232	400,313,119	35,750,358	16,423,218	942,223
Services	261	374	131,045,673	157,774,541	61,612,147	20,703,179	1,437,915
Israel							
All industries [2]	595	893	31,747,506	31,049,596	18,566,851	363,136	300,714
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	156	214	22,682,850	21,355,760	10,176,053	297,095	188,729
Distribution and transportation of goods	63	80	1,528,241	1,608,242	2,572,450	92,993	24,255
Information	112	116	375,422	447,894	481,845	-30,896	2,894
Finance, insurance, real estate, and rental and leasing	57	72	1,136,237	1,238,101	259,995	33,240	10,160
Services	294	406	6,016,085	6,386,330	5,072,882	-8,852	74,673
Italy							
All industries [2]	912	1,665	105,199,590	98,266,680	81,820,648	5,748,313	2,172,233
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	309	511	51,090,614	46,525,958	40,943,310	3,051,166	1,109,985
Distribution and transportation of goods	328	425	15,986,332	15,498,335	20,389,229	973,453	452,583
Information	66	106	2,325,169	3,296,613	2,421,272	271,089	90,957
Finance, insurance, real estate, and rental and leasing	56	138	16,186,887	14,150,604	4,399,030	172,425	172,378
Services	290	454	19,094,780	18,295,672	13,320,843	1,241,482	335,411
Japan (including Okinawa and Ryukyu Islands)							
All industries [2]	1,396	2,730	603,994,362	640,022,632	260,530,351	6,310,600	5,760,841
Raw materials and energy production	3	4	* 89,484	* 98,901	* 85,130	* 13,748	* 7,241
Goods production	355	536	59,328,512	68,661,211	103,093,922	3,227,309	2,242,453
Distribution and transportation of goods	455	610	32,658,493	38,820,418	56,849,151	1,979,876	992,151
Information	128	182	4,667,103	5,380,991	4,436,687	550,756	259,266
Finance, insurance, real estate, and rental and leasing	83	590	473,979,927	487,571,447	62,840,231	-3,674,038	1,585,955
Services	569	804	33,270,620	39,489,217	33,224,037	4,212,826	673,772
Luxembourg							
All industries	349	681	815,373,255	828,469,211	271,013,325	30,706,183	2,744,313
Raw materials and energy production	3	3	* 3,420,233	* 3,582,092	* 2,015,803	* 291,222	* 51,204
Goods production	51	58	71,567,900	73,012,635	33,008,065	4,217,044	266,114
Distribution and transportation of goods	28	31	48,283,553	55,967,739	18,043,863	4,260,257	365,536
Information	12	17	14,664,589	26,104,254	3,663,845	639,597	119,526
Finance, insurance, real estate, and rental and leasing	74	236	328,766,516	242,713,121	24,281,423	2,303,431	103,259
Services	230	336	348,670,464	427,089,370	190,000,326	18,994,633	1,838,674

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
Malaysia							
All industries [2]	524	870	33,907,342	33,641,309	28,249,795	2,027,892	324,848
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	177	252	9,384,849	9,637,697	17,343,933	952,190	94,748
Distribution and transportation of goods	166	210	1,783,812	1,743,281	5,376,779	356,371	77,929
Information	29	40	73,751	77,446	122,997	2,261	783
Finance, insurance, real estate, and rental and leasing	39	75	19,656,792	19,025,080	1,570,334	465,584	87,012
Services	187	271	2,850,478	2,919,673	3,521,587	222,344	55,623
Mauritius							
All industries [2]	244	335	45,269,236	29,915,151	4,968,531	1,085,149	199,351
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	19	19	485,652	419,185	392,583	21,074	* 4,673
Distribution and transportation of goods	10	11	137,733	128,329	* 222,030	15,386	* 1,811
Information	6	11	* 282,952	* 344,762	* 319,937	7,243	* 2,012
Finance, insurance, real estate, and rental and leasing	31	52	6,001,703	7,586,720	781,329	-13,405	7,335
Services	192	237	37,206,378	19,631,856	2,529,240	718,687	91,743
Mexico							
All industries [2]	2,338	4,910	312,674,302	300,941,620	222,763,722	17,903,832	4,391,298
Raw materials and energy production	80	148	7,997,313	8,346,940	6,331,081	827,548	285,905
Goods production	1,175	1,977	62,972,210	64,153,104	102,029,417	4,512,777	1,264,680
Distribution and transportation of goods	642	927	31,551,310	30,456,708	58,772,213	3,926,617	1,184,795
Information	88	199	5,626,590	5,968,220	7,939,687	463,147	153,791
Finance, insurance, real estate, and rental and leasing	185	443	140,959,248	133,647,499	27,867,807	3,698,769	1,033,379
Services	744	1,211	63,566,830	58,368,307	19,823,536	4,475,158	468,730
Netherlands							
All industries	1,570	3,505	1,447,732,109	1,530,361,553	425,599,030	94,411,437	12,563,568
Raw materials and energy production	36	73	23,768,445	21,108,826	5,754,001	5,786,471	2,252,236
Goods production	397	621	192,815,001	215,120,204	130,065,662	15,065,398	1,819,286
Distribution and transportation of goods	411	601	118,855,368	120,850,661	78,403,752	10,094,256	725,776
Information	86	167	55,650,212	45,420,617	24,105,755	6,086,377	1,729,903
Finance, insurance, real estate, and rental and leasing	149	299	394,235,751	395,836,341	28,258,195	4,063,549	219,338
Services	941	1,744	662,407,332	732,024,903	159,011,666	53,315,385	5,817,028
New Zealand							
All industries [2]	433	637	13,260,816	10,646,367	11,397,006	918,952	267,993
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	115	128	3,314,573	2,459,633	3,340,826	237,004	72,602
Distribution and transportation of goods	159	183	2,684,829	2,110,235	4,699,615	110,424	41,891
Information	31	41	306,165	199,028	333,787	32,490	6,682
Finance, insurance, real estate, and rental and leasing	25	60	3,270,457	2,905,135	907,638	417,748	105,195
Services	143	207	2,983,915	2,441,469	1,883,115	149,588	36,357
Norway							
All industries	261	474	33,121,421	29,581,232	21,900,588	5,959,311	4,018,107
Raw materials and energy production	11	16	9,217,391	7,569,894	7,507,991	5,382,471	3,775,550
Goods production	54	81	5,671,309	5,287,751	3,090,472	68,966	48,132
Distribution and transportation of goods	108	162	4,430,012	2,708,313	5,270,455	345,568	76,741
Information	17	20	150,128	144,925	190,740	8,047	3,856
Finance, insurance, real estate, and rental and leasing	18	29	1,877,329	2,256,260	353,892	48,886	* 9,269
Services	94	166	11,775,252	11,614,088	5,487,038	105,372	104,558

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
Panama (including Canal Zone)							
All industries	175	282	16,495,478	19,430,783	10,528,299	1,831,859	227,923
Raw materials and energy production	12	19	1,562,081	1,854,087	1,192,276	231,069	60,745
Goods production	29	34	1,373,858	1,968,726	3,428,887	197,301	13,983
Distribution and transportation of goods	63	79	3,665,673	4,815,583	3,339,913	583,207	83,837
Information	6	6	* 8,487	* 11,140	* 14,592	* 1,042	* 262
Finance, insurance, real estate, and rental and leasing	27	55	6,376,160	6,757,344	885,335	290,024	5,300
Services	59	89	3,509,220	4,023,903	1,667,295	529,215	63,795
Peru							
All industries [2]	233	297	10,595,990	10,080,952	7,748,309	1,747,150	625,468
Raw materials and energy production	25	38	3,583,439	3,434,090	3,158,385	1,307,125	462,786
Goods production	44	47	1,635,828	1,468,160	1,369,559	100,803	58,628
Distribution and transportation of goods	73	79	588,481	786,692	1,604,677	76,087	35,285
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	18	27	1,890,117	2,221,174	571,148	110,488	38,717
Services	75	89	2,431,339	1,813,180	748,368	161,119	28,370
Philippines							
All industries	328	557	17,182,578	17,120,409	16,728,113	1,308,483	337,641
Raw materials and energy production	10	20	484,135	468,879	207,219	110,611	* 32,279
Goods production	114	150	7,286,034	7,616,734	11,649,343	644,138	184,175
Distribution and transportation of goods	72	93	750,338	659,556	996,700	70,965	24,278
Information	32	52	233,154	242,833	241,018	13,310	1,918
Finance, insurance, real estate, and rental and leasing	39	80	5,535,787	5,187,678	1,103,010	156,876	56,639
Services	120	163	2,893,129	2,944,730	2,530,824	312,584	38,352
Poland							
All industries	498	847	56,862,855	65,541,260	38,548,275	3,525,316	829,646
Raw materials and energy production	12	14	44,942	37,058	55,902	554	* 632
Goods production	177	263	16,947,084	15,698,977	20,237,932	1,507,486	317,927
Distribution and transportation of goods	155	208	3,381,627	4,361,535	9,687,079	596,850	121,638
Information	34	47	167,425	146,549	319,557	12,685	4,872
Finance, insurance, real estate, and rental and leasing	37	101	32,634,547	41,868,448	5,616,650	1,271,444	329,992
Services	153	214	3,687,230	3,428,693	2,631,157	136,296	54,586
Portugal (including Azores)							
All industries	248	419	28,421,831	28,559,203	15,702,627	1,947,968	300,764
Raw materials and energy production	4	4	* 10,214	* 10,627	* 24,696	* 813	* 521
Goods production	67	96	4,934,271	4,047,026	4,609,313	206,936	85,462
Distribution and transportation of goods	96	133	3,870,003	4,244,602	6,791,728	463,430	138,707
Information	20	24	316,801	245,580	265,116	-19,390	7,476
Finance, insurance, real estate, and rental and leasing	23	41	4,359,562	4,336,600	784,371	734	13,652
Services	77	121	14,930,980	15,674,768	3,227,403	1,295,446	54,945
Puerto Rico							
All industries	311	423	24,330,711	31,354,286	27,736,448	6,413,405	261,458
Raw materials and energy production	3	4	* 2,256	* 16,812	* 37,942	* 22,353	* 59
Goods production	88	101	9,019,878	11,876,662	7,011,227	1,299,474	29,467
Distribution and transportation of goods	101	108	3,065,707	3,171,339	8,347,044	193,297	102,920
Information	20	35	422,734	379,574	185,971	-43,052	2,896
Finance, insurance, real estate, and rental and leasing	42	69	6,595,197	7,742,344	3,213,306	413,671	63,136
Services	81	105	5,224,939	8,167,554	8,940,958	4,527,662	62,979

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
Romania							
All industries	166	254	7,362,317	7,963,274	8,201,252	231,039	95,581
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	64	81	2,793,603	3,458,006	5,487,265	152,790	53,757
Distribution and transportation of goods	39	52	556,726	715,432	1,439,753	83,343	17,649
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	17	31	2,924,886	2,959,721	522,990	48,054	14,685
Services	46	56	210,689	192,064	354,520	21,757	6,063
Russia							
All industries [2]	350	735	19,519,020	28,831,871	34,268,105	2,988,158	930,916
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	99	155	8,315,598	8,332,415	12,541,580	1,124,735	386,976
Distribution and transportation of goods	115	172	3,929,260	3,926,409	12,418,185	413,489	192,525
Information	32	145	2,849,845	4,250,082	3,273,226	837,565	161,437
Finance, insurance, real estate, and rental and leasing	28	47	2,266,098	9,875,132	2,555,506	444,132	111,534
Services	107	167	1,993,437	2,268,757	2,602,545	171,255	67,182
Singapore							
All industries [2]	1,200	1,843	203,383,365	187,225,044	136,468,290	13,767,264	1,068,070
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	276	367	24,900,164	26,212,294	30,819,009	3,561,755	283,648
Distribution and transportation of goods	343	431	27,541,077	28,114,119	68,409,676	2,019,372	200,061
Information	80	109	1,334,529	1,914,645	1,489,741	103,465	11,776
Finance, insurance, real estate, and rental and leasing	77	155	94,475,003	71,447,337	7,694,012	2,131,956	235,482
Services	574	758	54,455,617	58,078,972	26,903,177	5,402,630	296,014
Slovakia							
All industries	154	213	5,066,207	6,015,988	4,761,532	224,613	57,256
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	49	65	1,528,547	1,810,032	3,085,071	40,023	17,918
Distribution and transportation of goods	47	53	580,684	640,731	628,175	52,527	10,499
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	16	27	2,508,540	3,084,849	397,006	63,926	17,547
Services	39	53	404,623	421,987	594,556	60,930	11,030
South Africa							
All industries [2]	402	675	16,207,652	13,073,625	22,516,696	1,735,974	401,304
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	154	208	7,523,570	6,132,753	16,396,768	668,461	160,912
Distribution and transportation of goods	120	152	1,541,028	1,478,094	2,326,710	202,751	77,448
Information	30	43	239,881	215,238	261,571	46,816	13,961
Finance, insurance, real estate, and rental and leasing	33	66	3,729,761	2,466,557	1,204,657	486,798	74,382
Services	126	194	2,758,450	2,404,871	2,118,339	292,650	72,031
South Korea							
All industries	598	860	150,926,406	173,643,946	98,805,628	5,597,217	1,554,805
Raw materials and energy production	6	8	* 1,387,225	* 1,356,669	* 1,184,153	* 75,355	* 12,608
Goods production	192	263	48,297,889	40,099,633	68,150,767	3,048,766	581,509
Distribution and transportation of goods	193	215	5,460,355	4,273,630	10,397,144	592,898	263,615
Information	40	58	3,285,064	2,489,753	2,214,507	27,209	25,579
Finance, insurance, real estate, and rental and leasing	39	91	88,960,668	122,781,292	12,095,586	1,664,380	514,251
Services	185	225	3,535,204	2,642,968	4,763,471	188,609	157,244

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)							
All industries	851	1,785	207,670,482	177,768,246	181,753,636	13,947,862	2,613,574
Raw materials and energy production	11	25	780,122	1,040,531	329,056	22,148	* 4,883
Goods production	257	433	65,992,176	60,299,889	66,033,011	3,129,175	820,768
Distribution and transportation of goods	292	415	15,269,740	15,129,310	21,684,057	1,030,381	301,903
Information	75	126	1,809,764	1,893,993	2,124,695	136,984	59,738
Finance, insurance, real estate, and rental and leasing	58	142	46,709,575	32,658,089	6,248,406	1,454,863	438,776
Services	305	644	77,109,105	66,746,434	85,334,410	8,174,310	987,505
Sweden							
All industries	583	1,052	100,308,054	106,956,533	50,538,470	828,850	603,780
Raw materials and energy production	5	5	* 17,915	* 18,458	* 36,282	* 2,523	* 509
Goods production	168	241	32,732,145	29,984,800	29,246,404	154,990	218,290
Distribution and transportation of goods	187	236	4,676,618	3,722,424	8,954,534	225,021	87,706
Information	41	76	845,124	827,862	1,149,384	56,428	21,619
Finance, insurance, real estate, and rental and leasing	36	74	23,954,646	25,340,197	2,660,365	925,750	65,149
Services	242	420	38,081,606	47,062,793	8,491,502	-535,862	210,506
Switzerland							
All industries [2]	741	1,411	434,106,468	505,771,402	324,325,636	48,096,014	3,117,765
Raw materials and energy production	d	d	d	d	d	d	d
Goods production	212	308	124,072,038	147,376,429	124,955,054	16,074,629	1,380,892
Distribution and transportation of goods	270	407	62,766,954	72,740,612	122,382,124	8,229,097	869,883
Information	57	93	6,948,466	11,544,741	5,992,225	2,046,289	82,438
Finance, insurance, real estate, and rental and leasing	75	126	95,879,700	95,099,814	8,351,322	870,502	108,614
Services	318	469	143,370,567	177,717,992	61,316,926	20,671,269	663,984
Taiwan							
All industries [2]	417	587	96,439,834	94,353,954	40,100,431	1,658,606	662,678
Raw materials and energy production	0	0	0	0	0	0	0
Goods production	169	201	13,058,191	12,423,549	16,584,873	1,178,755	289,007
Distribution and transportation of goods	115	135	2,398,220	2,310,458	5,408,625	170,563	54,031
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	28	68	77,572,242	76,550,136	14,358,952	91,390	227,711
Services	124	154	3,327,449	2,941,320	3,620,518	213,932	88,774
Thailand							
All industries [2]	455	757	24,502,762	23,502,008	30,820,484	1,186,487	492,606
Raw materials and energy production	14	20	982,043	943,619	964,401	398,631	128,858
Goods production	168	234	11,242,041	9,790,776	21,366,070	176,934	181,985
Distribution and transportation of goods	145	173	2,261,203	2,282,634	5,380,105	232,649	76,245
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	33	104	8,077,289	8,688,741	1,471,999	148,402	44,274
Services	144	201	1,865,489	1,738,120	1,560,647	228,142	59,006
Turkey							
All industries [2]	260	389	18,755,630	18,365,845	29,947,814	3,176,423	502,010
Raw materials and energy production	8	21	340,299	473,319	43,797	-22,622	* 383
Goods production	75	99	8,095,592	6,555,999	17,962,854	1,424,722	334,736
Distribution and transportation of goods	87	97	2,131,052	2,853,313	8,997,481	369,002	59,342
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	28	39	5,057,063	4,734,572	1,193,589	96,174	19,447
Services	73	114	3,094,282	3,624,410	1,668,966	1,304,797	88,016

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
United Kingdom and Northern Ireland (including Gibraltar)							
All industries [2]	3,507	8,707	4,346,235,389	3,740,306,920	721,733,470	12,079,582	10,405,448
Raw materials and energy production	57	139	34,382,965	36,694,281	20,404,644	6,318,426	2,549,770
Goods production	1,030	1,777	148,188,449	109,193,211	181,107,897	1,906,047	1,347,307
Distribution and transportation of goods	854	1,288	80,624,356	63,185,414	162,608,149	3,787,681	963,228
Information	326	821	103,184,838	84,568,452	28,163,739	1,859,124	340,772
Finance, insurance, real estate, and rental and leasing	392	1,362	3,403,231,722	2,835,920,417	186,075,929	-16,065,319	3,471,122
Services	1,681	3,312	576,565,754	610,740,549	143,373,110	14,273,788	1,733,249
Venezuela							
All industries	287	416	14,683,989	17,566,326	18,959,471	2,609,779	798,848
Raw materials and energy production	27	35	1,123,007	1,302,338	953,728	130,114	23,322
Goods production	99	125	7,569,505	9,127,383	11,642,205	1,613,618	487,969
Distribution and transportation of goods	80	106	2,597,073	3,381,590	3,939,942	639,485	230,823
Information	22	27	182,876	240,451	184,073	24,428	* 3,607
Finance, insurance, real estate, and rental and leasing	27	38	2,262,033	2,339,877	1,416,032	114,322	21,359
Services	68	86	949,496	1,174,685	823,491	87,811	31,769
European Union, total							
All industries [2]	5,546	32,564	8,825,695,866	8,434,622,314	2,635,200,438	266,658,835	45,207,781
Raw materials and energy production	115	388	65,424,255	65,795,606	31,295,764	12,620,106	4,908,144
Goods production	1,900	7,591	946,420,709	914,380,399	873,424,528	56,742,519	10,196,452
Distribution and transportation of goods	1,609	6,430	431,617,722	421,183,455	499,553,550	30,584,359	5,062,459
Information	492	2,287	271,038,676	259,855,767	112,834,308	17,179,441	2,952,351
Finance, insurance, real estate, and rental and leasing	687	3,621	4,864,699,689	4,299,946,566	330,965,987	18,103,946	7,101,862
Services	2,964	12,228	2,246,437,162	2,473,455,419	787,126,271	131,429,094	14,986,513
OPEC countries, total							
All industries [2]	607	1,402	44,387,489	57,035,039	62,095,391	10,903,639	4,069,971
Raw materials and energy production	54	133	13,313,220	16,277,899	11,800,201	5,895,311	2,686,872
Goods production	211	392	15,562,594	17,472,100	23,619,435	2,682,989	843,328
Distribution and transportation of goods	178	321	5,421,177	6,436,515	13,743,411	1,139,219	310,575
Information	d	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	61	144	7,083,072	13,066,758	8,667,641	660,318	127,475
Services	186	329	2,653,260	3,312,543	3,635,223	426,494	91,719

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
All geographic regions						
All industries [2]	536,766,219	854,456,504	120,177,246	369,973,531	96,741,710	80,355,541
Raw materials and energy production	55,215,396	91,433,086	30,078,063	34,278,175	15,282,001	1,613,824
Goods production	125,756,821	194,502,978	27,186,539	78,728,702	19,582,745	16,095,489
Distribution and transportation of goods	58,919,684	83,841,104	14,283,039	37,401,938	6,526,300	7,541,531
Information	19,413,078	29,606,615	4,547,725	3,901,695	1,182,501	1,671,025
Finance, insurance, real estate, and rental and leasing	38,129,902	149,957,029	16,696,336	51,086,993	8,086,882	26,965,313
Services	239,334,780	305,109,747	27,385,479	164,571,320	46,077,969	26,468,360
Argentina						
All industries	1,643,606	3,043,240	952,726	1,507,280	523,299	92,062
Raw materials and energy production	209,600	379,406	112,134	* 68,209	* 7,866	* 7,990
Goods production	689,401	1,147,541	348,414	292,967	88,749	* 340
Distribution and transportation of goods	223,920	577,893	253,860	627,457	63,220	19,918
Information	46,744	148,438	64,345	* 81,852	* 409	* 5,338
Finance, insurance, real estate, and rental and leasing	276,857	473,992	94,432	371,068	336,280	15,201
Services	197,083	315,971	79,541	65,727	26,775	43,275
Australia						
All industries [2]	19,700,357	27,407,693	3,958,287	9,158,654	2,831,545	1,936,790
Raw materials and energy production	d	d	d	d	d	d
Goods production	2,822,644	4,971,101	1,253,097	2,372,344	737,754	168,127
Distribution and transportation of goods	997,022	1,674,748	449,948	437,564	180,674	88,892
Information	331,317	667,108	78,391	75,930	* 14,456	31,689
Finance, insurance, real estate, and rental and leasing	8,369,168	9,469,464	389,587	2,569,813	* 522,804	1,411,994
Services	4,076,449	5,374,801	353,133	2,890,261	1,311,938	155,708
Austria						
All industries	1,199,152	1,925,014	266,521	1,553,802	356,938	333,167
Raw materials and energy production	* -10,249	* 7,696	* 1,867	0	0	0
Goods production	783,479	963,735	116,092	945,058	294,425	235,453
Distribution and transportation of goods	243,739	394,351	68,752	254,092	* 5,888	41,135
Information	39,391	71,085	5,362	* 22,164	0	* 948
Finance, insurance, real estate, and rental and leasing	106,568	126,166	7,451	86,537	* 53,562	* 20,566
Services	36,224	361,981	66,997	245,952	* 3,063	35,064
Bahamas						
All industries	13,780,620	17,660,746	3,044,892	12,173,213	9,192,562	1,088,424
Raw materials and energy production	3,060,963	4,549,485	* 935,013	2,493,154	* 1,428,072	44,532
Goods production	d	d	d	d	d	d
Distribution and transportation of goods	-50,437	44,884	* 20,694	* 9,965	* 4,862	* 3,853
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	971,702	992,560	* 2,327	731,286	* 127,313	279,732
Services	7,965,069	10,185,716	2,064,204	8,535,516	* 7,629,747	344,111
Belgium						
All industries	2,661,920	5,198,421	1,070,081	3,565,386	1,779,474	478,315
Raw materials and energy production	* 8,783	* 12,955	* 2,961	* 3,680	0	0
Goods production	736,644	1,736,576	339,069	2,168,864	1,700,564	230,720
Distribution and transportation of goods	402,160	961,153	309,713	266,016	45,995	54,749
Information	122,889	339,154	16,628	* 3,463	0	* 10,052
Finance, insurance, real estate, and rental and leasing	514,731	631,120	106,726	96,595	* 12,143	114,212
Services	876,713	1,517,464	294,984	1,026,769	20,772	68,582

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
Bermuda						
All industries	58,498,985	72,386,105	9,899,051	33,616,555	6,447,286	6,275,458
Raw materials and energy production	6,885,312	14,117,810	6,420,052	2,269,108	* 1,708,307	364,011
Goods production	19,660,443	20,210,668	435,401	2,834,459	* 390,967	1,797,318
Distribution and transportation of goods	1,881,355	2,026,982	78,805	1,042,675	* 54,572	344,984
Information	* -63,268	* 21,722	* 195	* 10,320	* 8,035	* 1,210
Finance, insurance, real estate, and rental and leasing	565,017	2,693,832	170,752	2,228,065	* 62,996	1,093,627
Services	29,570,126	33,315,091	2,793,846	25,231,927	4,222,409	2,674,308
Brazil						
All industries [2]	8,885,091	15,326,069	3,915,382	7,531,497	2,426,144	1,030,643
Raw materials and energy production	1,974,022	2,640,229	572,386	1,384,374	* 44,044	41,163
Goods production	4,142,325	6,711,598	1,447,363	3,453,652	1,314,579	549,178
Distribution and transportation of goods	285,191	1,427,661	450,405	91,807	20,634	79,203
Information	32,768	218,374	76,166	* 8,248	0	26,588
Finance, insurance, real estate, and rental and leasing	1,065,411	2,393,531	1,106,133	1,116,396	604,212	216,372
Services	1,385,819	1,934,676	262,929	1,477,020	442,675	118,139
British Virgin Islands						
All industries [2]	7,132,590	8,637,566	719,919	1,697,531	1,023,161	878,589
Raw materials and energy production	1,063,780	1,756,390	* 637,872	* 967,229	* 955,352	* 47,548
Goods production	5,467,217	5,762,944	* 1,505	* 383,710	* 20,354	* 742,277
Distribution and transportation of goods	-8,323	16,722	* 5,849	* 4,461	* 758	* 3,227
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	53,769	141,858	* 33,656	* 20,985	* 1,594	15,896
Services	551,287	947,979	41,029	321,147	* 45,103	69,640
Canada						
All industries [2]	35,596,454	61,233,066	10,981,108	35,347,550	13,046,800	3,084,492
Raw materials and energy production	12,626,752	16,261,479	2,033,952	12,387,517	4,881,303	166,012
Goods production	2,226,855	12,836,543	3,496,532	7,131,355	2,740,800	760,511
Distribution and transportation of goods	5,074,824	9,091,395	2,278,954	3,240,241	1,845,990	491,703
Information	234,398	1,179,159	353,281	504,907	229,343	144,042
Finance, insurance, real estate, and rental and leasing	6,966,580	10,194,126	1,554,051	6,048,283	856,817	805,743
Services	8,462,804	11,666,114	1,264,338	6,035,247	2,492,549	716,481
Cayman Islands						
All industries [2]	35,262,715	55,070,647	7,705,744	16,929,504	6,864,013	4,918,755
Raw materials and energy production	7,906,230	12,508,238	4,172,183	3,969,635	* 2,033,150	152,650
Goods production	3,144,157	3,803,797	318,996	2,020,990	* 1,529,115	269,372
Distribution and transportation of goods	3,858,911	4,025,008	109,707	516,669	* 12,328	168,531
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	275,610	12,244,601	1,622,488	3,979,718	866,468	2,164,933
Services	20,062,838	22,462,391	1,481,618	6,417,292	2,397,751	2,163,269
Chile						
All industries [2]	2,323,109	3,159,698	489,407	1,921,338	1,069,835	121,980
Raw materials and energy production	1,094,905	1,456,389	295,859	1,094,469	* 650,935	17,064
Goods production	378,779	474,685	41,351	207,658	161,401	* 37,052
Distribution and transportation of goods	177,775	323,437	44,741	90,802	* 57,479	7,145
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	92,948	164,293	20,768	75,042	* 6,234	29,892
Services	468,736	593,919	77,710	359,428	* 170,544	29,209

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
China						
All industries [2]	7,277,701	11,726,721	1,408,435	5,667,871	1,598,572	253,424
Raw materials and energy production	183,604	210,027	11,185	* 21,911	* 14,830	* 259
Goods production	2,939,554	5,389,337	718,734	2,749,800	1,355,775	104,814
Distribution and transportation of goods	1,108,963	1,920,534	323,169	425,605	129,097	39,325
Information	11,838	81,733	-1,961	* 166	0	* 870
Finance, insurance, real estate, and rental and leasing	172,081	449,647	95,067	* 39,119	* 3,906	* 8,708
Services	2,861,872	3,675,074	262,203	2,431,023	94,964	99,447
Colombia						
All industries	1,114,372	1,751,092	458,889	606,735	337,214	43,404
Raw materials and energy production	-16,289	10,215	* 1,992	0	0	0
Goods production	413,129	720,632	214,885	431,374	264,526	36,520
Distribution and transportation of goods	150,891	248,302	71,021	77,292	* 64,002	* 1,963
Information	11,916	21,026	6,191	* 2,804	* 1,487	* 1,592
Finance, insurance, real estate, and rental and leasing	504,219	674,148	151,655	88,172	* 4,490	* 3,161
Services	50,505	76,769	13,145	7,094	* 2,709	* 168
Costa Rica						
All industries	550,121	759,847	134,145	249,600	49,115	67,728
Raw materials and energy production	31,755	64,071	* 16,704	* 25,735	0	* 2,206
Goods production	171,321	218,753	28,756	134,565	* 42,126	30,223
Distribution and transportation of goods	143,766	198,135	47,377	* 10,895	* 3,732	* 4,279
Information	4,886	* 18,369	* 11,837	* 3,996	* 2,102	* 3,072
Finance, insurance, real estate, and rental and leasing	171,138	216,541	24,636	* 65,478	* 1,152	* 16,262
Services	27,256	43,977	4,835	* 8,931	* 2	* 11,686
Czech Republic						
All industries	1,038,039	1,654,306	293,596	559,394	253,405	43,187
Raw materials and energy production	d	d	d	d	d	d
Goods production	539,531	868,750	146,104	413,529	* 190,609	30,343
Distribution and transportation of goods	76,600	202,333	53,685	64,751	* 24,832	2,600
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	318,796	404,852	68,868	* 29,460	* 14,630	* 2,872
Services	79,617	149,592	21,658	44,704	* 23,075	* 1,225
Denmark						
All industries	1,723,168	2,624,897	373,601	897,554	270,026	78,589
Raw materials and energy production	* 22,851	* 34,389	* 7,720	0	0	0
Goods production	621,139	834,373	88,080	285,406	* 50,872	37,752
Distribution and transportation of goods	119,106	279,107	70,235	175,674	* 88,298	5,270
Information	-4,310	17,391	3,341	* 247	0	* 5,075
Finance, insurance, real estate, and rental and leasing	195,898	241,940	16,819	* 23,996	0	* 5,047
Services	768,484	1,217,698	187,406	412,230	* 130,856	25,446
Finland						
All industries	276,227	691,005	109,840	310,157	69,387	62,193
Raw materials and energy production	0	0	0	0	0	0
Goods production	154,068	275,920	53,441	125,425	* 36,858	26,338
Distribution and transportation of goods	86,945	118,492	10,524	134,066	* 22,314	18,199
Information	-1,081	12,395	1,536	* 8,572	* 1,954	* 2,207
Finance, insurance, real estate, and rental and leasing	8,436	33,378	9,956	* 5,786	0	* 6,342
Services	27,859	250,821	34,384	36,307	* 8,262	9,107

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
France (incl. Corsica, Guadeloupe, Martinique, and Reunion)						
All industries [2]	11,208,580	17,597,658	3,078,900	7,393,485	1,366,567	1,940,024
Raw materials and energy production	d	d	d	d	d	d
Goods production	3,465,995	5,688,536	968,214	2,624,168	294,599	745,239
Distribution and transportation of goods	814,759	1,689,610	412,210	883,322	339,906	77,818
Information	77,629	468,707	120,603	115,195	* 57,049	65,031
Finance, insurance, real estate, and rental and leasing	2,947,931	3,620,764	534,755	1,295,760	0	118,265
Services	3,873,310	6,089,079	1,038,530	2,470,143	669,963	933,107
Germany						
All industries [2]	12,189,670	21,990,185	3,282,406	12,860,375	1,467,428	1,656,711
Raw materials and energy production	72,273	93,611	* 16,627	* 35,215	* 24,594	* 1,214
Goods production	2,890,197	7,577,899	1,526,127	3,712,152	601,844	706,297
Distribution and transportation of goods	2,093,582	3,054,373	598,554	1,937,108	374,521	233,598
Information	432,941	742,879	141,576	214,993	* 28,459	202,473
Finance, insurance, real estate, and rental and leasing	1,734,443	2,520,564	469,116	1,281,162	* 260,596	214,930
Services	4,966,261	8,000,860	530,406	5,679,746	177,413	298,199
Greece						
All industries	370,254	716,462	232,939	257,417	27,749	61,226
Raw materials and energy production	* -161	* 1,870	* 779	* 61	* 57	* 2
Goods production	118,461	237,310	73,747	* 128,107	* 9,286	* 33,941
Distribution and transportation of goods	161,846	295,440	105,166	66,408	* 11,122	* 22,451
Information	-9,814	10,338	2,728	0	0	* 94
Finance, insurance, real estate, and rental and leasing	57,298	86,895	29,154	* 31,702	* 634	* 3
Services	42,625	84,609	21,366	31,139	* 6,650	* 4,736
Hong Kong						
All industries [2]	7,258,585	9,641,309	998,328	3,494,011	331,517	2,001,935
Raw materials and energy production	d	d	d	d	d	d
Goods production	591,096	923,447	97,661	304,426	68,539	161,809
Distribution and transportation of goods	1,607,686	1,989,822	233,174	1,206,033	135,241	468,057
Information	5,116	57,925	4,820	* 142	* 144	* 8,754
Finance, insurance, real estate, and rental and leasing	2,013,315	2,952,883	383,148	305,536	38,369	1,097,057
Services	2,520,874	3,143,378	226,758	1,219,641	89,223	266,086
Hungary						
All industries	1,693,236	2,310,363	228,375	3,345,789	59,626	407,829
Raw materials and energy production	* -10,078	* 10,211	* 1,838	* 1,101	0	* 47
Goods production	1,046,309	1,272,097	107,903	3,061,268	* 12,885	367,537
Distribution and transportation of goods	188,592	254,173	36,436	108,478	* 21,513	* 4,190
Information	39,632	60,012	4,053	* 2,850	* 349	* 2,109
Finance, insurance, real estate, and rental and leasing	232,799	278,550	41,908	* 62,043	* 1,447	* 1,712
Services	195,982	435,320	36,238	110,048	* 23,432	32,235
India						
All industries	3,571,116	5,632,953	1,165,969	1,062,878	537,476	180,305
Raw materials and energy production	65,374	103,812	* 29,508	* 25,403	* 12,876	* 2,930
Goods production	1,010,126	1,713,351	495,964	323,136	169,892	29,336
Distribution and transportation of goods	90,883	381,320	134,276	119,443	* 7,685	5,040
Information	523,341	707,575	106,620	* 231,577	* 173,328	* 5,064
Finance, insurance, real estate, and rental and leasing	433,581	722,646	112,316	* 194,582	* 164,477	76,292
Services	1,447,810	2,004,249	287,284	168,737	* 9,217	61,644

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
Indonesia						
All industries	2,239,760	3,613,531	1,270,880	1,532,414	213,567	106,876
Raw materials and energy production	1,445,156	2,288,839	828,482	* 1,175,642	* 134,244	* 4,156
Goods production	357,325	709,809	302,953	256,499	27,588	* 5,010
Distribution and transportation of goods	63,612	114,856	35,762	40,563	* 14,364	* 146
Information	-2,166	* 8,244	* 4,320	* 1,530	* 1,170	* 1,257
Finance, insurance, real estate, and rental and leasing	319,846	400,402	71,577	* 45,622	* 26,060	* 94,756
Services	55,987	91,380	27,786	* 12,557	* 10,140	* 1,552
Ireland						
All industries	56,964,128	66,492,981	3,172,032	13,401,191	1,184,753	11,317,164
Raw materials and energy production	* -922	* 549	* 301	0	0	* 173
Goods production	12,716,000	13,933,384	526,952	2,382,073	* 273,636	665,214
Distribution and transportation of goods	2,782,059	3,019,144	138,319	323,831	* 70,385	314,885
Information	6,720,732	7,064,291	209,260	* 329,874	* 4,560	* 347,921
Finance, insurance, real estate, and rental and leasing	15,480,995	21,264,002	877,149	4,005,046	* 323,826	8,604,735
Services	19,265,263	21,211,612	1,420,051	6,360,367	* 512,346	1,384,236
Israel						
All industries [2]	62,422	1,898,552	276,408	464,409	65,555	223,169
Raw materials and energy production	d	d	d	d	d	d
Goods production	108,366	1,114,432	169,490	* 293,661	* 46,608	142,063
Distribution and transportation of goods	68,738	109,920	23,527	* 39,724	* 17,215	* 2,207
Information	-33,791	35,821	2,483	* 111	0	* 422
Finance, insurance, real estate, and rental and leasing	23,079	47,679	* 9,786	* 11,225	0	* 4,151
Services	-83,525	590,489	71,121	119,688	* 1,732	74,326
Italy						
All industries [2]	3,576,080	7,357,435	1,828,267	5,844,373	1,058,600	943,827
Raw materials and energy production	d	d	d	d	d	d
Goods production	1,941,181	3,769,879	836,535	4,832,478	807,849	818,598
Distribution and transportation of goods	520,869	1,212,664	432,174	289,294	109,378	41,621
Information	180,132	353,101	86,964	* 49,161	* 32,394	8,937
Finance, insurance, real estate, and rental and leasing	46	495,582	147,525	160,795	* 5,328	59,876
Services	906,071	1,481,508	314,154	512,645	103,652	14,252
Japan (including Okinawa and Ryukyu Islands)						
All industries [2]	549,759	19,937,257	5,307,133	8,874,490	2,191,128	2,388,537
Raw materials and energy production	* 6,507	* 13,748	* 7,241	* 16,839	* 105	0
Goods production	984,856	5,880,633	2,176,431	3,042,827	594,022	690,180
Distribution and transportation of goods	987,725	2,730,012	973,555	2,273,078	870,222	315,180
Information	291,489	688,325	271,697	* 228,568	* 150,503	187,464
Finance, insurance, real estate, and rental and leasing	-5,259,993	6,109,734	1,224,004	743,601	* 147,272	180,478
Services	3,539,053	4,514,680	654,202	2,569,577	429,002	1,015,234
Luxembourg						
All industries	27,961,870	33,846,150	2,682,007	17,614,005	5,458,157	4,684,126
Raw materials and energy production	* 240,019	* 292,365	* 51,204	0	0	* 9,172
Goods production	3,950,930	4,267,467	265,757	805,042	* 357,922	197,377
Distribution and transportation of goods	3,894,720	4,266,038	365,063	* 2,290,673	* 26,061	604,085
Information	520,070	816,520	* 107,374	* 990	0	* 122,350
Finance, insurance, real estate, and rental and leasing	2,200,172	3,891,903	92,588	1,471,332	* 4	1,618,525
Services	17,155,959	20,311,856	1,800,022	13,045,968	5,074,170	2,132,617

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
Malaysia						
All industries [2]	1,703,044	2,251,969	318,779	787,329	199,653	112,964
Raw materials and energy production	d	d	d	d	d	d
Goods production	857,442	1,031,972	96,711	409,552	57,413	61,988
Distribution and transportation of goods	278,442	380,345	76,010	205,367	73,619	25,476
Information	1,478	9,194	690	* 1,592	* 314	* 796
Finance, insurance, real estate, and rental and leasing	378,572	484,135	86,701	* 213	0	5,224
Services	166,722	308,070	49,915	162,060	* 66,306	18,326
Mauritius						
All industries [2]	885,798	1,385,788	194,637	1,027,386	615,514	414,392
Raw materials and energy production	d	d	d	d	d	d
Goods production	16,401	* 30,581	* 4,572	* 3,144	* 3,210	* 903
Distribution and transportation of goods	13,575	* 16,024	* 1,811	0	0	0
Information	5,231	* 7,851	* 2,012	* 2,567	0	* 2,456
Finance, insurance, real estate, and rental and leasing	-20,740	223,299	* 2,718	* 11,531	* 576	156,297
Services	626,944	771,557	91,747	560,145	166,102	250,372
Mexico						
All industries [2]	13,512,534	21,825,305	4,217,434	7,846,701	2,099,152	2,149,012
Raw materials and energy production	541,642	1,065,697	279,893	* 390,779	* 9,998	* 6,546
Goods production	3,248,097	6,095,451	1,163,579	2,144,998	443,619	616,544
Distribution and transportation of goods	2,741,822	4,412,477	1,138,985	1,964,883	311,958	101,987
Information	309,356	757,231	143,842	* 30,037	* 2,771	34,343
Finance, insurance, real estate, and rental and leasing	2,665,390	4,459,615	1,059,595	785,425	235,986	947,525
Services	4,006,427	5,034,827	431,538	2,530,579	1,094,821	442,067
Netherlands						
All industries	81,847,869	102,320,462	11,949,021	53,731,071	8,390,855	6,711,143
Raw materials and energy production	3,534,235	6,073,327	2,242,030	* 72,988	0	66,320
Goods production	13,246,113	16,456,856	1,745,234	7,067,414	617,718	1,306,585
Distribution and transportation of goods	9,368,480	10,438,175	715,852	4,365,642	173,610	279,601
Information	4,356,474	6,398,392	1,718,458	* 267,844	* 136,965	102,409
Finance, insurance, real estate, and rental and leasing	3,844,210	4,712,596	153,977	1,920,098	* 111,807	600,082
Services	47,498,357	58,241,116	5,373,470	40,037,085	7,350,755	4,356,147
New Zealand						
All industries [2]	650,959	1,204,739	264,808	514,441	133,942	229,470
Raw materials and energy production	d	d	d	d	d	d
Goods production	164,402	288,450	70,253	222,524	67,382	8,372
Distribution and transportation of goods	68,533	179,594	43,005	35,710	28,213	8,284
Information	25,808	35,925	6,692	* 65,696	* 5,148	* 289
Finance, insurance, real estate, and rental and leasing	312,552	441,426	104,708	88,755	* 2,103	187,299
Services	113,231	215,191	34,924	80,027	* 30,174	25,224
Norway						
All industries	1,941,204	6,600,649	4,004,166	1,639,846	1,050,098	169,555
Raw materials and energy production	1,606,921	* 5,397,845	* 3,778,464	* 1,075,038	* 987,626	* 86,318
Goods production	20,834	146,530	40,662	* 196,474	* 14,014	* 4,260
Distribution and transportation of goods	268,827	397,343	77,220	167,523	* 39,994	29,785
Information	4,191	13,418	3,856	0	0	* 1,226
Finance, insurance, real estate, and rental and leasing	39,617	72,351	* 10,768	* 4,030	0	* 34,405
Services	814	573,161	93,195	196,781	* 8,463	13,562

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
Panama (including Canal Zone)						
All industries	1,603,936	1,912,669	225,216	1,199,184	330,844	249,694
Raw materials and energy production	170,325	* 247,392	* 59,149	* 122,626	0	* 7,747
Goods production	183,318	204,106	13,911	* 17,338	* 2,936	* 41,471
Distribution and transportation of goods	499,370	607,631	83,743	220,549	* 2,845	35,012
Information	* 780	* 1,481	* 262	0	0	* 189
Finance, insurance, real estate, and rental and leasing	284,724	302,901	4,349	125,605	* 1,520	31,210
Services	465,420	549,159	63,801	* 713,066	* 323,542	134,065
Peru						
All industries [2]	1,121,683	1,888,999	621,610	1,394,574	562,310	64,653
Raw materials and energy production	844,339	1,308,040	462,311	* 1,109,847	* 479,644	* 53,335
Goods production	42,175	175,600	58,628	* 27,438	* 26,012	* 1,152
Distribution and transportation of goods	40,802	96,259	33,328	* 42,310	* 17,370	* 331
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	71,770	111,766	38,184	* 47,716	* 37,947	* 3,228
Services	132,750	192,131	27,477	* 166,511	* 1,337	* 6,173
Philippines						
All industries	970,842	1,520,521	309,325	491,109	242,910	84,265
Raw materials and energy production	78,332	* 112,475	* 31,317	* 2,298	0	* 216
Goods production	459,963	704,545	173,453	241,267	135,709	* 2,198
Distribution and transportation of goods	46,687	79,114	24,106	58,211	32,917	* 133
Information	11,392	23,079	1,615	* 7,517	* 51	* 3,522
Finance, insurance, real estate, and rental and leasing	100,236	262,322	42,863	24,903	* 394	46,545
Services	274,232	338,987	35,971	156,913	* 73,839	31,651
Poland						
All industries	2,695,669	4,002,791	811,962	1,475,178	721,145	192,439
Raw materials and energy production	-78	* 3,141	* 711	0	0	* 8
Goods production	1,189,559	1,753,232	313,985	922,018	464,575	94,741
Distribution and transportation of goods	475,212	631,888	119,611	186,884	49,140	4,620
Information	7,814	26,971	5,004	* 8,374	* 6,364	* 5,118
Finance, insurance, real estate, and rental and leasing	941,452	1,334,163	328,985	267,438	* 169,854	87,048
Services	81,710	253,395	43,667	90,464	* 31,213	* 904
Portugal (including Azores)						
All industries	1,647,205	2,201,063	282,263	867,085	77,136	1,926,324
Raw materials and energy production	* 292	* 1,746	* 489	0	0	0
Goods production	121,473	289,133	74,284	345,324	* 10,460	15,225
Distribution and transportation of goods	324,723	503,972	133,033	155,898	* 1,653	* 45,949
Information	-26,866	23,904	7,401	* 13,681	* 9,421	* 33
Finance, insurance, real estate, and rental and leasing	-12,918	50,386	12,327	* 24,745	* 937	* 4,334
Services	1,240,501	1,331,923	54,729	327,438	* 54,666	* 1,860,784
Puerto Rico						
All industries	6,151,947	6,639,463	261,853	471,492	197,095	272,655
Raw materials and energy production	* 22,294	* 22,353	* 59	0	0	* 5,237
Goods production	1,270,007	1,352,482	31,250	170,858	* 70,179	121,220
Distribution and transportation of goods	90,377	258,856	97,250	* 52,543	* 40,371	73,161
Information	-45,948	30,575	* 7,850	* 5,500	* 2,399	* 17,150
Finance, insurance, real estate, and rental and leasing	350,534	425,626	63,589	186,591	* 83,890	* 5,888
Services	4,464,683	4,549,571	61,855	* 56,000	* 255	49,999

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
Romania						
All industries	135,458	597,054	90,816	163,555	* 20,605	21,198
Raw materials and energy production	d	d	d	d	d	d
Goods production	99,033	365,527	50,674	* 110,225	* 2,393	* 10,362
Distribution and transportation of goods	65,694	92,049	17,347	* 28,002	* 15,498	* 6,562
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	33,369	81,184	13,949	* 4,538	* 1,710	* 3,283
Services	15,694	34,311	5,769	* 19,099	0	* 5
Russia						
All industries [2]	2,057,242	3,688,381	899,550	1,088,572	108,704	40,014
Raw materials and energy production	d	d	d	d	d	d
Goods production	737,758	1,572,158	371,456	927,785	* 36,464	* 17,180
Distribution and transportation of goods	220,963	488,864	186,848	58,111	* 72	* 3,732
Information	676,128	876,944	160,105	29,900	9,398	* 9,542
Finance, insurance, real estate, and rental and leasing	332,598	495,028	106,238	0	0	* 5,090
Services	104,073	218,127	65,099	72,756	* 62,770	* 4,288
Singapore						
All industries [2]	12,699,194	15,045,603	1,041,674	9,195,843	844,955	1,338,077
Raw materials and energy production	d	d	d	d	d	d
Goods production	3,278,107	4,167,531	267,809	2,020,495	478,579	686,416
Distribution and transportation of goods	1,819,311	2,110,547	199,772	3,833,168	208,274	339,091
Information	91,689	163,758	10,971	* 82,013	* 41,448	* 7,018
Finance, insurance, real estate, and rental and leasing	1,896,474	2,214,239	234,378	606,482	* 7,154	86,541
Services	5,106,615	5,822,389	287,834	2,650,658	109,501	211,039
Slovakia						
All industries	167,356	334,978	55,862	137,342	63,664	6,185
Raw materials and energy production	d	d	d	d	d	d
Goods production	22,106	112,670	17,745	57,812	* 12,254	* 815
Distribution and transportation of goods	42,028	58,967	10,168	* 50,907	* 47,658	0
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	46,378	79,847	16,657	* 3,566	* 3,207	* 4,081
Services	49,900	73,537	11,037	25,057	* 545	0
South Africa						
All industries [2]	1,334,670	1,962,723	391,531	820,027	227,709	116,015
Raw materials and energy production	d	d	d	d	d	d
Goods production	507,549	811,124	160,695	185,531	80,728	30,439
Distribution and transportation of goods	125,303	241,912	76,442	* 26,581	* 9,617	6,569
Information	32,855	48,033	13,119	* 15,829	* 3,807	* 1,667
Finance, insurance, real estate, and rental and leasing	412,415	494,784	73,662	362,140	* 24,748	58,447
Services	220,618	323,449	65,009	225,068	103,715	18,120
South Korea						
All industries	4,042,412	7,354,627	1,482,624	2,389,392	558,691	450,516
Raw materials and energy production	* 62,746	* 75,371	* 12,608	* 2,139	0	* 2,054
Goods production	2,467,258	4,310,717	539,881	1,260,166	150,608	246,583
Distribution and transportation of goods	329,283	705,443	246,635	414,471	111,202	33,090
Information	1,631	108,702	21,152	* 41,227	* 31,533	* 28,208
Finance, insurance, real estate, and rental and leasing	1,150,130	1,818,655	512,824	397,074	* 132,092	122,978
Services	31,366	335,738	149,524	274,315	133,257	17,604

Footnotes at end of table.

Controlled Foreign Corporations, 2008

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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 2008—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)
Spain (including Canary Isles)						
All industries	11,334,288	16,345,032	2,542,784	7,701,340	4,409,831	752,077
Raw materials and energy production	17,265	30,557	* 4,887	* 52,341	* 704	* 1,481
Goods production	2,308,408	4,579,316	775,559	2,191,963	579,464	319,153
Distribution and transportation of goods	728,477	1,205,574	301,962	508,326	81,741	51,764
Information	77,246	230,229	57,275	* 103,648	* 20,947	9,058
Finance, insurance, real estate, and rental and leasing	1,016,087	1,723,721	421,445	504,184	* 12,498	116,847
Services	7,186,805	8,575,635	981,655	4,340,880	3,714,477	253,774
Sweden						
All industries	225,070	3,935,628	567,307	1,130,098	266,141	339,877
Raw materials and energy production	* 2,014	* 2,743	* 509	0	0	0
Goods production	-63,301	995,436	192,675	531,183	88,625	80,104
Distribution and transportation of goods	137,315	355,517	79,599	158,308	* 17,412	32,713
Information	34,809	86,670	22,168	* 33,706	* 7,331	* 8,426
Finance, insurance, real estate, and rental and leasing	860,601	974,713	62,338	* 59,146	* 5,002	107,929
Services	-746,368	1,520,549	210,018	347,754	147,771	110,704
Switzerland						
All industries [2]	44,978,249	49,829,168	3,058,041	17,635,887	4,226,515	4,745,273
Raw materials and energy production	d	d	d	d	d	d
Goods production	14,693,736	16,328,225	1,380,744	4,026,769	105,090	1,348,504
Distribution and transportation of goods	7,359,214	8,445,242	860,331	4,015,142	85,198	2,043,572
Information	1,963,852	2,074,288	81,733	* 392,257	0	96,466
Finance, insurance, real estate, and rental and leasing	761,888	1,221,993	103,933	446,163	* 55,564	376,848
Services	20,007,286	21,555,092	619,331	8,462,501	3,980,664	862,464
Taiwan						
All industries [2]	995,928	2,500,466	515,944	985,751	276,551	63,643
Raw materials and energy production	0	0	0	0	0	0
Goods production	889,749	1,460,747	277,763	697,983	126,468	32,827
Distribution and transportation of goods	116,532	229,790	48,516	95,200	53,381	10,598
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	-136,321	498,361	101,058	* 55,437	* 26,964	* 9,576
Services	125,158	301,356	85,745	128,149	66,967	10,522
Thailand						
All industries [2]	693,881	1,950,917	463,879	953,564	551,551	334,009
Raw materials and energy production	269,773	402,219	* 128,877	* 92,163	* 49,564	* 798
Goods production	-5,051	820,639	156,668	689,188	362,974	28,257
Distribution and transportation of goods	156,404	261,127	73,138	49,259	40,263	5,772
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	104,128	212,275	44,402	17,419	* 9,849	290,598
Services	169,135	247,367	58,651	91,353	76,204	5,083
Turkey						
All industries [2]	2,674,413	3,568,113	482,902	1,090,670	286,087	1,354,249
Raw materials and energy production	-23,005	* 4,447	* 320	* 95	0	0
Goods production	1,089,986	1,511,720	335,370	792,171	* 270,494	74,279
Distribution and transportation of goods	309,660	426,392	57,825	* 60,224	* 2,315	18,349
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	76,727	178,432	* 14,626	* 13,311	* 11,290	* 884
Services	1,216,781	1,436,676	74,683	224,869	* 1,989	1,260,736

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 2008—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)
United Kingdom and Northern Ireland (including Gibraltar)						
All industries [2]	1,674,134	90,038,203	10,110,694	37,657,916	4,820,662	9,702,236
Raw materials and energy production	3,768,656	6,594,061	2,544,124	* 1,796,238	0	387,443
Goods production	558,740	8,895,708	1,343,448	3,853,828	722,798	693,481
Distribution and transportation of goods	2,824,452	5,283,253	935,854	1,942,607	252,197	542,276
Information	1,518,352	3,418,361	374,490	670,341	92,398	129,512
Finance, insurance, real estate, and rental and leasing	-19,536,441	40,029,845	3,317,575	16,746,459	2,564,043	4,480,914
Services	12,540,539	25,816,973	1,595,203	12,644,023	1,185,954	3,468,609
Venezuela						
All industries	1,810,931	2,755,744	789,491	621,149	249,953	92,012
Raw materials and energy production	106,792	153,774	23,177	* 91,460	* 2,508	* 2,476
Goods production	1,125,649	1,696,040	484,606	407,319	157,261	73,982
Distribution and transportation of goods	408,662	657,999	226,569	74,019	* 48,512	* 5,422
Information	20,821	27,788	* 3,478	0	0	* 390
Finance, insurance, real estate, and rental and leasing	92,964	120,126	20,903	* 12,404	* 9,549	* 4,318
Services	56,042	100,018	30,761	* 35,947	* 32,124	5,425
European Union, total						
All industries [2]	221,451,053	383,358,292	43,195,159	170,743,134	32,205,606	41,745,576
Raw materials and energy production	7,711,962	13,256,761	4,892,367	1,966,521	* 30,406	467,416
Goods production	46,546,067	75,028,759	9,585,647	36,695,550	7,169,276	6,632,373
Distribution and transportation of goods	25,521,899	34,511,014	4,933,118	14,263,898	1,782,030	2,423,467
Information	14,227,090	20,475,141	2,939,746	1,881,728	413,731	1,034,471
Finance, insurance, real estate, and rental and leasing	11,002,084	82,626,015	6,732,747	28,088,470	3,541,227	16,172,085
Services	116,442,581	157,460,600	14,111,534	87,842,547	19,265,664	15,015,764
OPEC countries, total						
All industries [2]	6,833,668	11,399,530	4,047,289	3,815,167	1,770,717	334,482
Raw materials and energy production	3,208,439	6,037,465	2,683,347	2,484,639	1,325,325	9,145
Goods production	1,839,661	2,858,628	836,217	795,196	219,591	108,547
Distribution and transportation of goods	828,644	1,204,161	305,803	279,282	95,786	83,105
Information	d	d	d	d	d	d
Finance, insurance, real estate, and rental and leasing	532,843	703,971	126,331	115,505	* 78,648	103,128
Services	334,776	480,306	87,381	138,547	50,196	28,911

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.

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 2008

[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	527	25,621,912	1,199,152
All FDEs	82	6,533,484	638,904
Austria	31	3,196,756	493,906
Other countries	51	3,336,728	144,998
Bahamas: CFCs	372	94,654,076	13,780,620
All FDEs	116	12,329,500	4,718,888
Bahamas	58	6,236,141	4,536,695
Other countries	58	6,093,359	182,192
Barbados: CFCs	179	13,545,672	-464,211
All FDEs	59	5,065,357	199,401
Barbados	4	932,289	103,091
Other countries	55	4,133,068	96,310
Belgium: CFCs	1,222	111,436,943	2,661,920
All FDEs	69	7,406,565	112,420
Belgium	19	2,529,982	20,425
Other countries	50	4,876,583	91,996
Bermuda: CFCs	1,008	841,173,421	58,498,985
All FDEs	1,661	553,831,950	33,735,880
Bermuda	162	81,527,302	11,030,356
Other countries	1,500	472,304,648	22,705,524
British Virgin Islands: CFCs	419	57,203,719	7,132,590
All FDEs	182	27,479,274	3,604,416
British Virgin Islands	34	4,051,853	105,471
Other countries	148	23,427,420	3,498,945
Canada: CFCs	6,829	960,207,182	35,596,454
All FDEs	498	173,750,101	7,324,074
Canada	242	119,335,754	5,860,501
Other countries	256	54,414,347	1,463,573
Cayman Islands: CFCs	1,677	725,242,367	35,262,715
All FDEs	1,384	271,226,813	19,260,201
Cayman Islands	279	78,006,678	4,932,221
Other countries	1,105	193,220,135	14,327,980
China: CFCs	4,546	126,366,421	7,277,701
All FDEs	126	10,609,302	2,184,371
China	89	6,036,199	189,766
Other countries	37	4,573,103	1,994,604
Cyprus: CFCs	138	10,730,030	605,545
All FDEs	120	2,782,107	241,120
Cyprus	5	40,424	987
Other countries	115	2,741,683	240,132
Denmark: CFCs	693	44,507,017	1,723,168
All FDEs	79	9,717,320	479,643
Denmark	28	6,636,351	84,671
Other countries	51	3,080,969	394,973
France (including Corsica, Guadeloupe, Martinique, and Reunion): CFCs	3,522	308,582,059	11,208,580
All FDEs	390	73,555,110	2,506,586
France (including Corsica, Guadeloupe, Martinique, and Reunion)	327	67,096,010	2,284,629
Other countries	63	6,459,100	221,958
Hong Kong: CFCs	2,368	139,476,844	7,258,585
All FDEs	327	42,650,289	478,572
Hong Kong	100	12,807,874	-62,931
Other countries	227	29,842,415	541,502

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 2008—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)
Ireland: CFCs	1,202	735,862,289	56,964,128
All FDEs	1,044	232,717,986	33,357,934
Ireland	267	170,619,948	27,600,455
Other countries	776	62,098,038	5,757,479
Israel: CFCs	893	31,049,596	62,422
All FDEs	24	1,824,675	69,267
Israel	13	912,702	23,380
Other countries	11	911,973	45,887
Italy: CFCs	1,665	98,266,680	3,576,080
All FDEs	75	12,945,249	756,737
Italy	51	8,220,579	352,762
Other countries	24	4,724,670	403,975
Jersey: CFCs	101	49,970,367	538,322
All FDEs	32	47,563,000	175,764
Jersey	5	7,403,962	126,336
Other countries	27	40,159,038	49,427
Luxembourg: CFCs	681	828,469,211	27,961,870
All FDEs	1,478	458,159,529	23,653,549
Luxembourg	196	116,431,157	3,423,407
Other countries	1,282	341,728,371	20,230,142
Mauritius: CFCs	335	29,915,151	885,798
All FDEs	107	10,982,702	242,506
Mauritius	30	3,766,260	55,326
Other countries	77	7,216,443	187,179
Netherland Antilles: CFCs	117	91,403,297	1,218,553
All FDEs	86	13,179,569	281,093
Netherland Antilles	6	1,768,647	25,504
Other countries	80	11,410,922	255,589
Netherlands: CFCs	3,505	1,530,361,553	81,847,869
All FDEs	3,638	874,406,308	43,002,543
Netherlands	805	281,878,948	20,113,047
Other countries	2,833	592,527,361	22,889,495
Panama (including Canal Zone): CFCs	282	19,430,783	1,603,936
All FDEs	59	2,233,981	287,203
Panama (including Canal Zone): CFCs	8	62,340	885
Other countries	51	2,171,641	286,319
Portugal (including Azores): CFCs	419	28,559,203	1,647,205
All FDEs	35	3,032,712	1,171,102
Portugal (including Azores)	6	12,814	-1,233
Other countries	29	3,019,899	1,172,335
Singapore: CFCs	1,843	187,225,044	12,699,194
All FDEs	246	41,044,303	4,382,066
Singapore	53	8,207,980	860,580
Other countries	193	32,836,322	3,521,485
Spain (including Canary Isles): CFCs	1,785	177,768,246	11,334,288
All FDEs	397	40,446,746	1,000,579
Spain (including Canary Isles)	46	4,110,026	-105,382
Other countries	351	36,336,720	1,105,962

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 2008—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)
Sweden: CFCs	1,052	106,956,533	225,070
All FDEs	201	11,548,802	237,807
Sweden	145	8,792,541	22,807
Other countries	56	2,756,262	214,999
Switzerland: CFCs	1,411	505,771,402	44,978,249
All FDEs	962	134,733,248	12,708,358
Switzerland	113	49,337,357	6,750,752
Other countries	849	85,395,891	5,957,606
United Kingdom and Northern Ireland (including Gibraltar): CFCs	8,707	3,740,306,920	1,674,134
All FDEs	2,243	1,512,010,253	19,361,424
United Kingdom and Northern Ireland (including Gibraltar)	1,511	1,197,808,411	14,011,130
Other countries	732	314,201,842	5,350,294

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 2008

[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	83,642	14,544,673,064	536,766,219
All industries: FDEs	17,548	4,945,533,640	230,134,514
Raw materials and energy production	748	175,623,875	27,857,276
Goods production	3,446	617,586,355	45,507,642
Distribution and transportation of goods	3,240	348,236,828	21,185,444
Information	1,120	309,455,982	3,577,603
Finance, insurance, real estate, and rental and leasing	2,835	1,911,476,726	51,325,654
Services	6,016	1,576,896,128	80,102,362
Nature of business not allocable	144	6,257,746	578,534
Raw materials and energy production: CFCs	2,572	459,218,983	55,215,396
All industries: FDEs	638	159,074,441	24,414,174
Raw materials and energy production	504	134,885,683	22,560,088
Goods production	d	d	d
Distribution and transportation of goods	12	2,179,818	154,647
Information	0	0	0
Finance, insurance, real estate, and rental and leasing	42	4,828,392	469,572
Services	70	17,084,860	1,186,887
Nature of business not allocable	d	d	d
Goods production: CFCs	20,625	2,028,750,106	125,756,821
All industries: FDEs	3,519	694,454,341	48,335,528
Raw materials and energy production	34	3,010,872	151,048
Goods production	1,543	263,406,560	23,944,281
Distribution and transportation of goods	726	84,220,391	5,942,589
Information	54	2,688,178	135,932
Finance, insurance, real estate, and rental and leasing	178	106,600,163	4,732,803
Services	953	231,769,785	12,856,318
Nature of business not allocable	31	2,758,394	572,556
Distribution and transportation of goods: CFCs	16,758	883,224,540	58,919,684
All industries: FDEs	2,081	410,168,023	32,672,876
Raw materials and energy production	27	6,243,593	596,131
Goods production	298	129,293,284	9,694,323
Distribution and transportation of goods	1,105	100,877,759	10,771,827
Information	50	1,225,997	1,002,494
Finance, insurance, real estate, and rental and leasing	135	77,688,149	6,136,655
Services	443	94,492,282	4,460,838
Nature of business not allocable	24	346,959	10,609
Information: CFCs	5,066	338,916,808	19,413,078
All industries: FDEs	803	335,842,142	363,930
Raw materials and energy production	0	0	0
Goods production	0	0	0
Distribution and transportation of goods	17	710,521	54,851
Information	517	244,253,033	628,175
Finance, insurance, real estate, and rental and leasing	d	d	d
Services	236	79,061,542	-303,831
Nature of business not allocable	d	d	d
Finance, insurance, real estate, and rental and leasing: CFCs	10,192	6,748,568,576	38,129,902
All industries: FDEs	2,230	1,457,514,029	27,302,360
Raw materials and energy production	22	2,038,015	-27,786
Goods production	38	8,939,293	903,922
Distribution and transportation of goods	63	4,541,045	633,217
Information	d	d	d
Finance, insurance, real estate, and rental and leasing	1,766	1,293,438,443	23,146,942
Services	307	145,853,397	2,511,773
Nature of business not allocable	d	d	d

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 2008—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	28,357	4,085,945,184	239,334,780
All industries: FDEs	8,266	1,888,324,343	97,037,659
Raw materials and energy production	161	29,445,712	4,577,796
Goods production	1,557	215,814,779	10,920,718
Distribution and transportation of goods	1,316	155,707,293	3,628,313
Information	471	60,120,770	1,667,577
Finance, insurance, real estate, and rental and leasing	690	417,084,862	16,853,029
Services	4,007	1,008,634,262	59,390,377
Nature of business not allocable	64	1,516,665	-152
Nature of business not allocable: CFCs	72	48,868	-3,442
All industries: FDEs	10	156,320	7,987
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.