



Statistics of Income

Transactions of Foreign-Owned Corporations Line Item Estimates

2014



www.irs.gov/statistics

Form **5472**

(Rev. December 2012)

Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code)

► Information about Form 5472 and its separate instructions is at www.irs.gov/form5472.

OMB No. 1545-0805

Department of the Treasury Internal Revenue Service For tax year of the reporting corporation beginning _____, _____, and ending _____, _____
Note. Enter all information in English and money items in U.S. dollars.

Part I Reporting Corporation (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation NUMBER OF REPORTING CORPORATIONS 3,239		1b Employer identification number 3,239	
Number, street, and room or suite no. (if a P.O. box, see instructions) All figures are estimates based on a sample		1c Total assets	
City or town, state, and ZIP code (if a foreign address, see instructions)		\$	
1d Principal business activity ▶ 3,239		1e Principal business activity code ▶ 3,239	
1f Total value of gross payments made or received (see instructions) reported on this Form 5472 \$ 32,468		1g Total number of Forms 5472 filed for the tax year 40,847	
1i Check here if this is a consolidated filing of Form 5472 ▶ <input type="checkbox"/>		1h Total value of gross payments made or received (see instructions) reported on all Forms 5472 \$	
1j Country of incorporation 3,239	1k Country(ies) under whose laws the reporting corporation files an income tax return as a resident	1l Principal country(ies) where business is conducted	
2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ▶ <input checked="" type="checkbox"/>			

2,594

Part II 25% Foreign Shareholder (see instructions)

1a Name and address of direct 25% foreign shareholder 3,170		1b(1) U.S. identifying number, if any	
		1b(2) Reference ID number (see instructions)	
1c Principal country(ies) where business is conducted 3,170	1d Country of citizenship, organization, or incorporation 3,170	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident 3,170	
2a Name and address of direct 25% foreign shareholder 59		2b(1) U.S. identifying number, if any	
		2b(2) Reference ID number (see instructions)	
2c Principal country(ies) where business is conducted 59	2d Country of citizenship, organization, or incorporation 59	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident 59	
3a Name and address of ultimate indirect 25% foreign shareholder 1,261		3b(1) U.S. identifying number, if any	
		3b(2) Reference ID number (see instructions)	
3c Principal country(ies) where business is conducted 1,261	3d Country of citizenship, organization, or incorporation 1,261	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident 1,261	
4a Name and address of ultimate indirect 25% foreign shareholder 88		4b(1) U.S. identifying number, if any	
		4b(2) Reference ID number (see instructions)	
4c Principal country(ies) where business is conducted 88	4d Country of citizenship, organization, or incorporation 88	4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident 88	

Part III Related Party (see instructions) 35,142 3,390

Check applicable box: Is the related party a foreign person or U.S. person?

All reporting corporations must complete this question and the rest of Part III.

Table with 4 columns: Question (1a-1f), Count, Question (1b(1)-1b(2)), Count. Includes 'NUMBER OF RELATED PARTIES' and 'Principal business activity'.

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)

Caution: Part IV must be completed if the "foreign person" box is checked in the heading for Part III.

If estimates are used, check here 2,694

Table with 3 columns: Description (lines 1-26), Count, Total. Includes categories like 'Sales of stock in trade', 'Rents received', 'Commissions received', etc.

Part V Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions)

Describe these transactions on an attached separate sheet and check here.

Part VI Additional Information

All reporting corporations must complete Part VI.

Table with 4 columns: Question (1-4), Count, Yes/No options, Total. Includes questions about import goods, cost sharing, and document support.

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OMB No. 1545-0805

Department of the Treasury
Internal Revenue Service

For tax year of the reporting corporation beginning _____, _____, and ending _____, _____
Note. Enter all information in English and money items in U.S. dollars.

Part I Reporting Corporation (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation		1b Employer identification number	
Number, street, and room or suite no. (if a P.O. box, see instructions)		1c Total assets	
City or town, state, and ZIP code (if a foreign address, see instructions)		\$	
1d Principal business activity ►		1e Principal business activity code ►	
1f Total value of gross payments made or received (see instructions) reported on this Form 5472 \$ 4,393,364,199		1g Total number of Forms 5472 filed for the tax year	
1i Check here if this is a consolidated filing of Form 5472 ► <input type="checkbox"/>		1h Total value of gross payments made or received (see instructions) reported on all Forms 5472 \$	
1j Country of incorporation	1k Country(ies) under whose laws the reporting corporation files an income tax return as a resident	1l Principal country(ies) where business is conducted	
2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ► <input checked="" type="checkbox"/>			

Part II 25% Foreign Shareholder (see instructions)

1a Name and address of direct 25% foreign shareholder		1b(1) U.S. identifying number, if any	
		1b(2) Reference ID number (see instructions)	
1c Principal country(ies) where business is conducted	1d Country of citizenship, organization, or incorporation	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
2a Name and address of direct 25% foreign shareholder		2b(1) U.S. identifying number, if any	
		2b(2) Reference ID number (see instructions)	
2c Principal country(ies) where business is conducted	2d Country of citizenship, organization, or incorporation	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
3a Name and address of ultimate indirect 25% foreign shareholder		3b(1) U.S. identifying number, if any	
		3b(2) Reference ID number (see instructions)	
3c Principal country(ies) where business is conducted	3d Country of citizenship, organization, or incorporation	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	
4a Name and address of ultimate indirect 25% foreign shareholder		4b(1) U.S. identifying number, if any	
		4b(2) Reference ID number (see instructions)	
4c Principal country(ies) where business is conducted	4d Country of citizenship, organization, or incorporation	4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	

Part III Related Party (see instructions)

Check applicable box: Is the related party a foreign person or U.S. person?

All reporting corporations must complete this question and the rest of Part III.

<p>1a Name and address of related party</p>	<p>1b(1) U.S. identifying number, if any</p> <hr/> <p>1b(2) Reference ID number (see instructions)</p>
<p>1c Principal business activity </p>	<p>1d Principal business activity code </p>
<p>1e Relationship—Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input type="checkbox"/> 25% foreign shareholder</p>	
<p>1f Principal country(ies) where business is conducted</p>	<p>1g Country(ies) under whose laws the related party files an income tax return as a resident</p>

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)

Caution: Part IV *must* be completed if the “foreign person” box is checked in the heading for Part III.

If estimates are used, check here

1 Sales of stock in trade (inventory)		1		252,756,350
2 Sales of tangible property other than stock in trade		2		6,551,775
3 Platform contribution transaction payments received		3		874,706
4 Cost sharing transaction payments received		4		2,945,869
5a Rents received (for other than intangible property rights)		5a		689,754
b Royalties received (for other than intangible property rights)		5b		4,821,767
6 Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)		6		12,315,345
7 Consideration received for technical, managerial, engineering, construction, scientific, or like services		7		73,227,010
8 Commissions received		8		10,094,101
9 Amounts borrowed (see instructions) a Beginning balance <u>1,728,984,234</u> b Ending balance or monthly average		9b		1,990,485,479
10 Interest received		10		7,265,955
11 Premiums received for insurance or reinsurance		11		5,531,419
12 Other amounts received (see instructions)		12		101,673,418
13 Total. Combine amounts on lines 1 through 12		13		2,469,232,950
14 Purchases of stock in trade (inventory)		14		734,845,139
15 Purchases of tangible property other than stock in trade		15		10,540,580
16 Platform contribution transaction payments paid		16		84,588
17 Cost sharing transaction payments paid		17		1,614,734
18a Rents paid (for other than intangible property rights)		18a		3,732,069
b Royalties paid (for other than intangible property rights)		18b		15,905,564
19 Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)		19		13,687,535
20 Consideration paid for technical, managerial, engineering, construction, scientific, or like services		20		45,492,327
21 Commissions paid		21		5,294,076
22 Amounts loaned (see instructions) a Beginning balance <u>761,974,472</u> b Ending balance or monthly average		22b		912,333,850
23 Interest paid		23		51,996,275
24 Premiums paid for insurance or reinsurance		24		38,290,997
25 Other amounts paid (see instructions)		25		90,313,515
26 Total. Combine amounts on lines 14 through 25		26		1,924,131,249

Part V Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions)

Describe these transactions on an attached separate sheet and check here.

Part VI Additional Information

All reporting corporations must complete Part VI.

1	Does the reporting corporation import goods from a foreign related party?	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
2a	If “Yes,” is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	If “No,” do not complete b and c below.		
b	If “Yes,” attach a statement explaining the reason or reasons for such difference.		
c	If the answers to questions 1 and 2a are “Yes,” were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3	During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4	During the course of the tax year, did the foreign parent corporation become a participant in any cost sharing arrangement?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

