

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](http://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.

<b>1a</b> Name of reporting corporation <b>NUMBER OF REPORTING CORPORATIONS</b> <b>3,594</b>		<b>1b</b> Employer identification number <b>3,594</b>	
Number, street, and room or suite no. (if a P.O. box, see instructions) <b>All figures are estimates based on a sample</b>		<b>1c</b> Total assets	
City or town, state, and ZIP code (if a foreign address, see instructions)		\$	
<b>1d</b> Principal business activity ► <b>3,594</b>		<b>1e</b> Principal business activity code ► <b>3,594</b>	
<b>1f</b> Total value of gross payments made or received (see instructions) reported on <b>this</b> Form 5472 \$ <b>35,669</b>		<b>1g</b> Total number of Forms 5472 filed for the tax year <b>43,858</b>	
<b>1h</b> Total value of gross payments made or received (see instructions) reported on <b>all</b> Forms 5472 \$			
<b>1i</b> Check here if this is a consolidated filing of Form 5472 ► <input type="checkbox"/>	<b>1j</b> Country of incorporation <b>3,594</b>	<b>1k</b> Country(ies) under whose laws the reporting corporation files an income tax return as a resident	<b>1l</b> Principal country(ies) where business is conducted
<b>2</b> 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"/>			

2,832

**Part II 25% Foreign Shareholder** (see instructions)

<b>1a</b> Name and address of direct 25% foreign shareholder <b>3,453</b>		<b>1b(1)</b> U.S. identifying number, if any	
		<b>1b(2)</b> Reference ID number (see instructions)	
<b>1c</b> Principal country(ies) where business is conducted <b>3,453</b>	<b>1d</b> Country of citizenship, organization, or incorporation <b>3,453</b>	<b>1e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident <b>3,453</b>	
<b>2a</b> Name and address of direct 25% foreign shareholder <b>63</b>		<b>2b(1)</b> U.S. identifying number, if any	
		<b>2b(2)</b> Reference ID number (see instructions)	
<b>2c</b> Principal country(ies) where business is conducted <b>63</b>	<b>2d</b> Country of citizenship, organization, or incorporation <b>63</b>	<b>2e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident <b>63</b>	
<b>3a</b> Name and address of ultimate indirect 25% foreign shareholder <b>1,479</b>		<b>3b(1)</b> U.S. identifying number, if any	
		<b>3b(2)</b> Reference ID number (see instructions)	
<b>3c</b> Principal country(ies) where business is conducted <b>1,479</b>	<b>3d</b> Country of citizenship, organization, or incorporation <b>1,479</b>	<b>3e</b> Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident <b>1,478</b>	
<b>4a</b> Name and address of ultimate indirect 25% foreign shareholder <b>101</b>		<b>4b(1)</b> U.S. identifying number, if any	
		<b>4b(2)</b> Reference ID number (see instructions)	
<b>4c</b> Principal country(ies) where business is conducted <b>101</b>	<b>4d</b> Country of citizenship, organization, or incorporation <b>101</b>	<b>4e</b> Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident <b>101</b>	

**Part III Related Party** (see instructions) **38,272** **3,449**  
 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.

<b>1a</b> Name and address of related party		<b>1b(1)</b> U.S. identifying number, if any	<b>9,810</b>
<b>NUMBER OF RELATED PARTIES</b> <b>41,721</b>		<b>1b(2)</b> Reference ID number (see instructions)	
<b>1c</b> Principal business activity ▶ <b>41,721</b>	<b>22,545</b>	<b>38,528</b>	<b>1d</b> Principal business activity code ▶ <b>41,721</b>
<b>1e</b> Relationship—Check boxes that apply: <input checked="" type="checkbox"/> Related to reporting corporation <input checked="" type="checkbox"/> Related to 25% foreign shareholder <input checked="" type="checkbox"/> 25% foreign shareholder <b>3,413</b>			
<b>1f</b> Principal country(ies) where business is conducted	<b>41,721</b>	<b>1g</b> Country(ies) under whose laws the related party files an income tax return as a resident	<b>41,721</b>

**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  **3,539**

<b>1</b> Sales of stock in trade (inventory)	<b>1</b>	<b>11,811</b>
<b>2</b> Sales of tangible property other than stock in trade	<b>2</b>	<b>669</b>
<b>3</b> Platform contribution transaction payments received	<b>3</b>	<b>22</b>
<b>4</b> Cost sharing transaction payments received	<b>4</b>	<b>273</b>
<b>5a</b> Rents received (for other than intangible property rights)	<b>5a</b>	<b>205</b>
<b>b</b> Royalties received (for other than intangible property rights)	<b>5b</b>	<b>982</b>
<b>6</b> Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	<b>6</b>	<b>484</b>
<b>7</b> Consideration received for technical, managerial, engineering, construction, scientific, or like services	<b>7</b>	<b>9,435</b>
<b>8</b> Commissions received	<b>8</b>	<b>960</b>
<b>9</b> Amounts borrowed (see instructions) <b>a</b> Beginning balance <b>3,726</b> <b>b</b> Ending balance or monthly average ▶	<b>9b</b>	<b>4,001</b>
<b>10</b> Interest received	<b>10</b>	<b>1,610</b>
<b>11</b> Premiums received for insurance or reinsurance	<b>11</b>	<b>226</b>
<b>12</b> Other amounts received (see instructions)	<b>12</b>	<b>7,311</b>
<b>13</b> <b>Total.</b> Combine amounts on lines 1 through 12	<b>13</b>	<b>26,674</b>
<b>14</b> Purchases of stock in trade (inventory)	<b>14</b>	<b>9,003</b>
<b>15</b> Purchases of tangible property other than stock in trade	<b>15</b>	<b>941</b>
<b>16</b> Platform contribution transaction payments paid	<b>16</b>	<b>16</b>
<b>17</b> Cost sharing transaction payments paid	<b>17</b>	<b>185</b>
<b>18a</b> Rents paid (for other than intangible property rights)	<b>18a</b>	<b>192</b>
<b>b</b> Royalties paid (for other than intangible property rights)	<b>18b</b>	<b>855</b>
<b>19</b> Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	<b>19</b>	<b>571</b>
<b>20</b> Consideration paid for technical, managerial, engineering, construction, scientific, or like services	<b>20</b>	<b>8,696</b>
<b>21</b> Commissions paid	<b>21</b>	<b>1,055</b>
<b>22</b> Amounts loaned (see instructions) <b>a</b> Beginning balance <b>3,546</b> <b>b</b> Ending balance or monthly average ▶	<b>22b</b>	<b>3,913</b>
<b>23</b> Interest paid	<b>23</b>	<b>2,268</b>
<b>24</b> Premiums paid for insurance or reinsurance	<b>24</b>	<b>453</b>
<b>25</b> Other amounts paid (see instructions)	<b>25</b>	<b>7,205</b>
<b>26</b> <b>Total.</b> Combine amounts on lines 14 through 25	<b>26</b>	<b>24,947</b>

**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.

<b>1</b> Does the reporting corporation import goods from a foreign related party?	<b>20,972</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<b>19,565</b>
<b>2a</b> If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods? If "No," do not complete <b>b</b> and <b>c</b> below.	<b>466</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<b>22,161</b>
<b>b</b> If "Yes," attach a statement explaining the reason or reasons for such difference.			
<b>c</b> 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?		<b>d</b> <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>d</b>
<b>3</b> During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement?	<b>2,882</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<b>34,571</b>
<b>4</b> During the course of the tax year, did the foreign parent corporation become a participant in any cost sharing arrangement?	<b>168</b>	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>36,744</b>

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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.

<b>1a</b> Name of reporting corporation		<b>1b</b> Employer identification number	
Number, street, and room or suite no. (if a P.O. box, see instructions)		<b>1c</b> Total assets  \$	
City or town, state, and ZIP code (if a foreign address, see instructions)			
<b>1d</b> Principal business activity ►		<b>1e</b> Principal business activity code ►	
<b>1f</b> Total value of gross payments made or received (see instructions) reported on <b>this</b> Form 5472  \$ <b>3,760,668,310</b>		<b>1g</b> Total number of Forms 5472 filed for the tax year	<b>1h</b> Total value of gross payments made or received (see instructions) reported on <b>all</b> Forms 5472  \$
<b>1i</b> Check here if this is a consolidated filing of Form 5472 ► <input type="checkbox"/>	<b>1j</b> Country of incorporation	<b>1k</b> Country(ies) under whose laws the reporting corporation files an income tax return as a resident	<b>1l</b> Principal country(ies) where business is conducted
<b>2</b> 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)

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

<b>1</b> Sales of stock in trade (inventory) . . . . .	<b>1</b>	<b>216,983,082</b>
<b>2</b> Sales of tangible property other than stock in trade . . . . .	<b>2</b>	<b>7,314,189</b>
<b>3</b> Platform contribution transaction payments received . . . . .	<b>3</b>	<b>190,364</b>
<b>4</b> Cost sharing transaction payments received . . . . .	<b>4</b>	<b>2,980,421</b>
<b>5a</b> Rents received (for other than intangible property rights) . . . . .	<b>5a</b>	<b>439,138</b>
<b>b</b> Royalties received (for other than intangible property rights) . . . . .	<b>5b</b>	<b>7,043,619</b>
<b>6</b> Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas) . . . . .	<b>6</b>	<b>13,903,027</b>
<b>7</b> Consideration received for technical, managerial, engineering, construction, scientific, or like services . . . . .	<b>7</b>	<b>90,462,250</b>
<b>8</b> Commissions received . . . . .	<b>8</b>	<b>16,900,462</b>
<b>9</b> Amounts borrowed (see instructions) <b>a</b> Beginning balance <u>1,810,587,945</u> <b>b</b> Ending balance or monthly average ▶	<b>9b</b>	<b>1,574,876,047</b>
<b>10</b> Interest received . . . . .	<b>10</b>	<b>11,044,602</b>
<b>11</b> Premiums received for insurance or reinsurance . . . . .	<b>11</b>	<b>10,310,990</b>
<b>12</b> Other amounts received (see instructions) . . . . .	<b>12</b>	<b>138,458,013</b>
<b>13 Total.</b> Combine amounts on lines 1 through 12 . . . . .	<b>13</b>	<b>2,090,906,203</b>
<b>14</b> Purchases of stock in trade (inventory) . . . . .	<b>14</b>	<b>707,529,606</b>
<b>15</b> Purchases of tangible property other than stock in trade . . . . .	<b>15</b>	<b>11,106,028</b>
<b>16</b> Platform contribution transaction payments paid . . . . .	<b>16</b>	<b>433,529</b>
<b>17</b> Cost sharing transaction payments paid . . . . .	<b>17</b>	<b>4,092,265</b>
<b>18a</b> Rents paid (for other than intangible property rights) . . . . .	<b>18a</b>	<b>3,297,129</b>
<b>b</b> Royalties paid (for other than intangible property rights) . . . . .	<b>18b</b>	<b>19,119,598</b>
<b>19</b> Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas) . . . . .	<b>19</b>	<b>21,406,084</b>
<b>20</b> Consideration paid for technical, managerial, engineering, construction, scientific, or like services . . . . .	<b>20</b>	<b>49,553,630</b>
<b>21</b> Commissions paid . . . . .	<b>21</b>	<b>1,916,301</b>
<b>22</b> Amounts loaned (see instructions) <b>a</b> Beginning balance <u>693,248,448</u> <b>b</b> Ending balance or monthly average ▶	<b>22b</b>	<b>621,920,232</b>
<b>23</b> Interest paid . . . . .	<b>23</b>	<b>69,860,516</b>
<b>24</b> Premiums paid for insurance or reinsurance . . . . .	<b>24</b>	<b>70,087,908</b>
<b>25</b> Other amounts paid (see instructions) . . . . .	<b>25</b>	<b>89,439,281</b>
<b>26 Total.</b> Combine amounts on lines 14 through 25 . . . . .	<b>26</b>	<b>1,669,762,107</b>

**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.

<b>1</b> Does the reporting corporation import goods from a foreign related party? . . . . .	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>2a</b> 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,” <b>do not</b> complete <b>b</b> and <b>c</b> below.		
<b>b</b> If “Yes,” attach a statement explaining the reason or reasons for such difference.		
<b>c</b> 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
<b>3</b> During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>4</b> 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