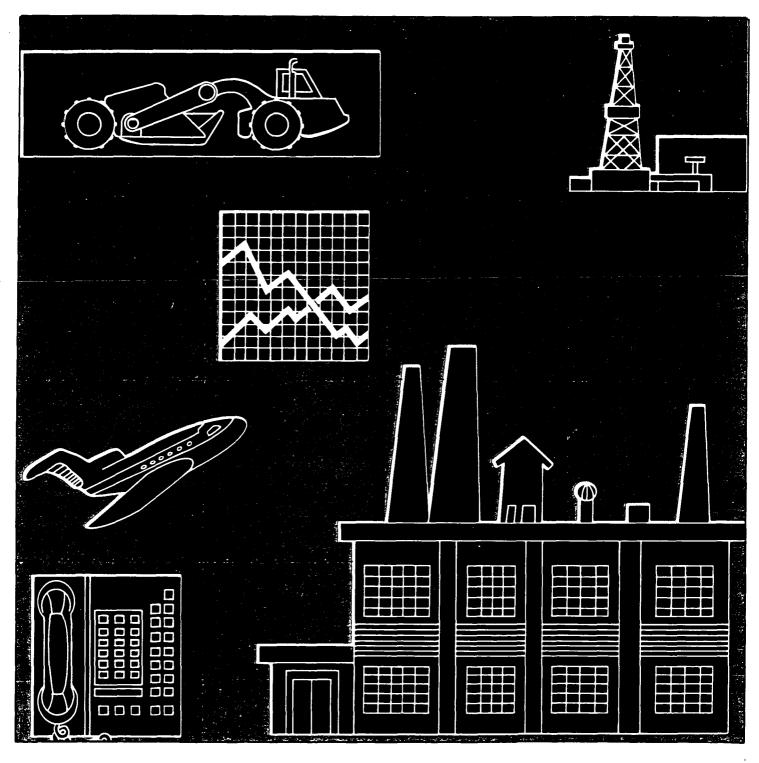
1974-1978

International Income and Taxes

Statistics of Income
Supplemental Report

U.S. Corporations and Their Controlled Foreign Corporations



Statistics of Income

Other Publications and Related Information

Published Annual Reports

Individual Income Tax Returns, 1978 (263 pp., \$7.00)
Corporation Income Tax Returns, 1977 Preliminary (31 pp., \$2.00)
Corporation Income Tax Returns, 1976
Sole Proprietorship Returns, 1977 (247 pp., \$6.50)
Partnership Returns, 1977 (165 pp., \$5.50)

Published Supplemental Reports

International Income and Taxes:

Foreign Income and Taxes Reported on Individual Income Tax Returns, 1972-1978 (73 pp., \$4.25) Domestic International Sales Corporation Returns, 1972, 1973, and 1974 (192 pp., \$6.00) Foreign Tax Credit Claimed on Corporation Returns, 1974 (158 pp., \$5.50)

Other:

Sales of Capital Assets Reported on Individual Income Tax Returns, 1973 (263 pp., \$7.00) Individual Retirement Arrangements, 1976 (37 pp., \$2.50) Individual Income Tax Returns, Contents of Reports for 1967-1976 (15 pp., \$1.50) Estate Tax Returns, 1976 (60 pp., \$3.25) Private Foundations, 1974-1978 (113 pp., \$4.75)

Annual Reports in Preparation

Corporation Income Tax Returns, 1977 Partnership Returns, 1978 Sole Proprietorship Returns, 1978 Individual Income Tax Returns, 1979

Tape Files Available

Individual Tax Model File, 1966-1978 State Tax Model File, 1977-1978 Corporation Source Book, 1965-1976 Estate Tax File, 1972, 1976 Private Foundations File, 1974 Employee Plans File, 1977 Exempt Organizations File, 1975

Ordering Information

Statistics of Income reports are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402

Unpublished Statistics of Income tabulations from U.S. corporations with Controlled Foreign Corporations for 1974 are available upon request. In addition, the Internal Revenue Service Statistics Division can produce tabulations on Controlled Foreign Corporations upon request of interested persons or organizations. Information about unpublished tabulations and special requests for tabulations, including the cost, may be obtained by writing to the Statistics Division, Internal Revenue Service, Washington, DC 20224.

Public-use magnetic tape files are available on a reimbursable basis from Machine Readable Archives Division (NNR), National Archives and Records Service, Washington, DC 20408 1974-1978

Statistics of Income

Supplemental Report

International Income and Taxes

U.S. Corporations and Their Controlled Foreign Corporations

Publication 1026 (6-81)

Department of the Treasury Internal Revenue Service

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Commissioner
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This report was prepared in the Statistics Division by the Foreign Statistics Section, Statistics of Income Branch I, under the direction of Daniel Skelly. Cynthia Snyder and William Sutton were responsible for planning the content, reviewing the data and preparing the manuscript. Marvin Schwartz and James Carboni coordinated the prepublication processing, Norman Adler, Staff Assistant to the Chief, Statistics of Income Branch I, gave valuable advice in the planning of the tabulations and in the writing of the text. David Barker and Nat Shaifer provided selected tabulations included in this report. Other contributors included Dawn Nester and Bob Cripe. Ruth Wise was responsible for the copy design and preparation. Roy Peterson and Michael Howland, of the Statistics Division, were responsible for coordinating the data processing and systems design with the Data Center in Detroit, Michigan. Milton Anderson of the Data Center designed the computer system and directed its implementation. Statistical abstracting of the data was done at each of the ten Internal Revenue Service Centers and the Detroit Data Center.

This report presents data reported by U.S. corporations with total assets of \$250 million or more and their Controlled Foreign Corporations. The major emphasis of the statistics is the classification of the earnings, taxes, and transactions of foreign subsidiaries of U.S. corporations by the industry of both the U.S. and foreign corporation and by the country of incorporation and principal place of business of the foreign corporation. Other classifiers include the size of total assets of both the U.S. and foreign corporation and the year of incorporation of the foreign corporation.

Suggested Citation
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Statistics of Income—1974-1978,
International Income and Taxes,
U.S. Corporations and Their
Controlled Foreign Corporations,
U.S. Government Printing Office,
Washington, D.C. 1981

COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

June 16, 1981

The Honorable Donald T. Regan Secretary of the Treasury Washington, DC 20220

Dear Mr. Secretary:

I am transmitting the <u>Supplemental Report</u>, Statistics of Income—1974-1978, International Income and Taxes, U.S. Corporations and Their <u>Controlled Foreign Corporations</u>. For the most part, the statistics in this report are based on corporation income tax returns for Tax Year 1974 that showed total assets of \$250 million or more and had one or more Forms 2952, "Information Return with Respect to Controlled Foreign Corporations."

The major emphasis of these statistics is the classification of the earnings, taxes and transactions of foreign subsidiaries of U.S. corporations by country and industry. The report also includes preliminary data on U.S. corporations that reported total assets of \$250 million or more and filed one or more Forms 2952 for Tax Years 1976 and 1978.

The report complements the recently published volume on the foreign tax credit claimed on corporation income tax returns, <u>Supplemental</u> Report, Statistics of Income—1974, International Income and Taxes, Foreign Tax Credit Claimed on Corporation Income Tax Returns.

With kind regards,

Sincerely,

Acting Commissioner

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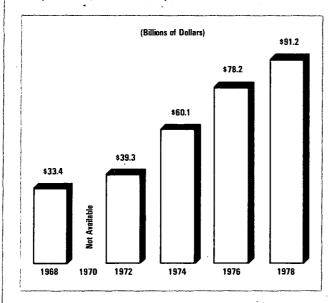
Introduction and Summary

This supplemental report presents detailed statistics on the operations of foreign subsidiaries of U.S. corporations. The primary data source is the Form 2952, "Information Return with Respect to Controlled Foreign Corporations." The report is divided into five sections. Section 1 is an introduction and summary. In Section 2, the sample and the limitations of the data are discussed. Section 3 consists of tabulations. Section 4 contains an explanation of terms used. Section 5 is comprised of the return forms and instructions.

HISTORICAL SUMMARY, 1968-1978

Figure A shows the increase in the net income (less deficit) of U.S. corporations with total assets of \$250 million or more with Controlled Foreign Corporations between the years 1968 and 1978. The biennial increases ranged from 8 percent to 53 percent

Net income (less deficit) of U.S. corporations with total assets of \$250 million or more with Controlled Foreign Corporations, for selected years, 1968-1978



Note: The years shown are ones for which data on U.S. corporations with total assets of \$250 million or more with Controlled Foreign Corporations are available. Statistics for 1976 and 1978 are preliminary data and should be used with caution.

Source: Section 3, Tables for U.S. Corporations and Their Controlled Foreign Corporations, 1974-1978, Table 15.

with the largest increase occurring between 1972 and 1974. With the exception of 1972, the average net earnings (less deficit) per U.S. corporation also increased during this time span.

It should be noted that there were two reasons for the growth shown in the statistics for 1968-1978. The first was the growth due to increases in the activity of U.S. corporations that had total assets of \$250 million or more throughout the time span covered. The second reason was an increase in the number of U.S. corporations in this asset size.

Figure B shows the sharp growth during the 1968-1974 period in the foreign operations of U.S. corporations with total assets of \$250 million or more through subsidiary corporations in which they owned more than 50 percent of the stock, either directly or indirectly. During this period the number of both U.S. corporations and Controlled Foreign Corporations almost doubled. The number of U.S. corporations increased from 364 to 666 and the number of foreign subsidiaries grew from 10,747 to 19,142. The earnings of these foreign corporations increased by three and one-half times.

Figure B also shows that the amount distributed as dividends to U.S. parent corporations in 1974 totaled \$4.1 billion. This was an increase of more than three times over 1968. These dividend amounts do not in-

Figure B.— Controlled Foreign Corporations of U.S. Corporations With Total Assets of \$250 Million or More: Number, Earnings, Taxes, and Distributions, for Selected Years, 1968-1974

Item	1968	1972	1974
Number of Controlled Foreign	(1)	(2)	(3)
Corporations	10,747	16,323	19,142
Foreign corporations with current earnings and			
profits (Less deficit) before	Mill	ions of d	ollars
taxes: Earnings and profits Foreign income taxes,	5,978	13,170	20,938
net(+) before taxes:	2,376	· n.a.	7,506
Earnings and profits Foreign income taxes,	6,693	14,489	23,494
net	n.a.	4,805	7,593
Total distributions Distributions out of current	2,089	4,595	6,954
earnings and profits Dividends paid to U.S. cor-	1,670	3,573	5,118
porations filing Form 2952.	1,213	2,832	4,095

n.a. - Not available.

NOTE: The years shown are ones for which Statistics of Income data on foreign corporations controlled by U.S. corporations with total assets of \$250 million or more are available.

clude payments to shareholders other than the U.S. parent, but do include payments from prior years' earnings.

Historically, U.S. corporations with total assets of \$250 million or more have been an important part of the Controlled Foreign Corporations study. The foreign subsidiaries associated with these large U.S. corporations accounted for 77 percent of the earnings and profits (less deficit) before taxes of all Controlled Foreign Corporations for 1968 and almost 86 percent for 1972.

CHANGES IN LAW

There were no changes in the law between 1972 and 1974 that substantially affected the comparability of these statistics. Data for 1976 and 1978 are not directly comparable with data for earlier years because of changes in the law. For the statistics in this publication, changes in the foreign tax credit law and Subpart F were the most significant. An explanation of the tax law changes can be found in the 1975 and 1976 annual reports and the 1977 preliminary report, Statistics of Income—Corporation Income Tax Returns. Additional explanations of tax law changes will be available in the forthcoming 1976 Controlled Foreign Corporations and the Corporation Foreign Tax Credit publications and the 1977 and 1978 annual reports on U.S. corporations.

CONTROLLED FOREIGN CORPORATIONS STUDIED

A U.S. "person" (corporation, individual, partnership, estate or trust) was required to file Form 2952 if it controlled a foreign corporation. This report covers only those foreign corporations controlled by U.S. persons that were domestic corporations. Most of the statistics presented in this report pertain to those foreign subsidiaries controlled by U.S. corporations with total assets of \$250 million or more.

For purposes of filing Form 2952, control of a first-tier foreign corporation was defined as ownership of more than 50 percent of the voting power of all classes of stock entitled to vote or more than 50 percent of the total value of all shares of stock of the foreign corporation. A U.S. person was deemed to control a second— or lower-tier foreign corporation if it controlled a first—tier foreign corporation which, in turn, owned more than 50 percent of the voting power of all classes of stock entitled to vote or more than 50 percent of the total value of all shares of stock of a second—tier foreign corporation, and so forth down through the chain of control. Because the U.S. person was deemed to control each of these lower-tier foreign corporations, it was required to file a Form 2952 for each of them.

More specifically, any U.S. person which controlled, directly or indirectly (through the chain of stock ownership described above), a foreign corporation for an uninterrupted period of 30 days during the foreign corporation's annual accounting period was required to file a Form 2952 for that corporation. The information supplied on the Form 2952 was required for the annual accounting period of each Controlled Foreign Corporation that ended with or within the taxable year of the U.S. person filing the return. U.S. persons that failed to file Form 2952 for a Controlled Foreign Corporation were liable to penalty through loss of some or all of the foreign tax credit for the taxes paid by the foreign corporations. In addition, criminal penalties were provided for failure to file, even when there were no foreign taxes eligible for the foreign tax credit.

PROFITS AND TAXES OF FOREIGN CORPORATIONS BY COUNTRY

In total, Controlled Foreign Corporations were incorporated in more than 100 countries. However, a small number of these countries accounted for the major share of the earnings of foreign subsidiaries of U.S. corporations. As shown in figure C, firms incorporated in three countries, Canada, West Germany, and the United Kingdom, accounted for over 40 percent of the net earnings of the foreign corporations.

Figure D presents data on ratios of taxes to pretax earnings, expressed as percentages, for Controlled Foreign Corporations with pre-tax current earnings and profits, by geographic area and selected country of incorporation. (Foreign corporations with deficits in current earnings and profits are excluded from this figure.) The ratios of taxes to earnings shown in figure D are not necessarily representative of the

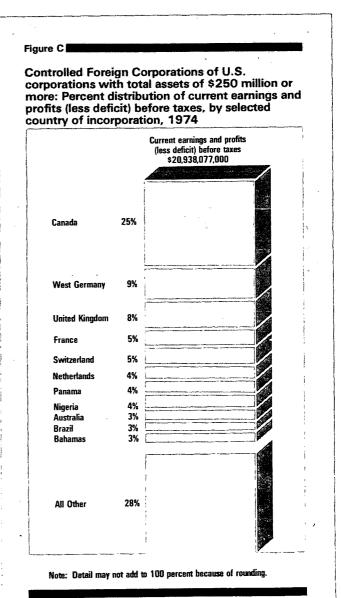


Figure D.—Controlled Foreign Corporations of U.S. Corporations With Total Assets of \$250 Million or More With Current Earnings and Profits Before Taxes: Number of Foreign Corporations, Earnings Before Taxes, Foreign Income Taxes, and Percent of Foreign Taxes to Earnings, by Selected Country of Incorporation, 1974

[Money amounts are in millions of dollars]

	Foreig	n corporations of and profits (+		
Geographic area and selected country of incorporation	Number	Current earnings and profits (+) before taxes	Foreign income taxes (net)	Taxes as a percent of current earnings and profits (+) before taxes
	(1)	(2)	(3)	(4)
All geographic areas	11,346	23,494	7,593	32.3
Canada	1,855	5,530	2,125	38.4
Latin America, total	2,021 163 345 457 236 292	2,681 178 689 508 755 249	633 53 140 217 56	23.6 29.8 20.4 42.7 7.4 27.8
Other Western Hemisphere, total. The Bahamas Bermuda Netherlands Antilles	430 103 184 120	1,126 639 388 86	252 225 9 16	22.3 35.2 2.4 18.7
Europe, total	4,776 327 658 359 377	10,104 549 1,252 505 978	3,080 187 480 149 331	30.5 34.1 38.3 29.4 33.8
Sweden. Switzerland. United Kingdom. West Germany.	183 397 1,017 624	336 1,033 2,191 2,083	106 159 729 679	31.5 15.4 33.3 32.6
Africa, total	606 148 248	1,846 575 400	781 29 116	42.3 5.0 29.0
Asia, total Japan Philippines	743 129 102	1,285 459 136	400 199 44	31.2 43.3 32.8
Oceania, total	745 625	783 706	302 273	38.6 38.7
Puerto Rico and U.S. Possessions	170	138	20	14.

SOURCE: Section 3, Tables for U.S. Corporations and Their Controlled Foreign Corporations, 1974-1978, Table 14.

foreign statutory tax rates. Among the reasons are: (1) current earnings and profits was generally not the same as whatever "taxable income" base was used by foreign countries under their own tax laws; (2) taxes shown may have included income taxes imposed at the subnational level in addition to those imposed by the national government; (3) taxes shown also included income taxes imposed by other countries in which the foreign corporation operated in addition to the taxes imposed (possibly net of a credit for the other countries' taxes, or based only on income earned in that country) by the country of incorporation; and (4) taxes imposed may have resulted from negotiation by a foreign government with a U.S. multinational parent corporation or have been set by tax treaties between the United States and the foreign government. Nevertheless, the ratios of taxes to earnings shown in figure D are the closest approximations of the relative tax burdens in the various foreign countries that could be derived from data reported on Form 2952.

Of the countries shown in figure D, the four with the lowest ratios of taxes to earnings were Bermuda, Liberia, Panama, and Switzerland. All four of these countries were known as foreign "tax havens." U.S. corporations often organized subsidiaries in these and certain other countries for the purpose of conducting business not only there, but also outside of these countries, in order to take advantage of either the very low tax rates or, in some instances, the complete exemption from income taxation in the tax-haven countries. The above four countries were among those with the world's lowest statutory tax rates.

Preliminary data from Form 2952 were compiled on selected tax-haven countries for 1976. An analysis of these statistics was issued in the report Tax-Havens and Their Use by United States Taxpayers—An Overview, a report to the Commissioner of the Internal Revenue Service, the Assistant Attorney General (Tax Division), and the Assistant Secretary of the Treasury (Tax Policy) submitted by Richard A. Gordon, Special Counsel for International Taxation, January 12, 1981.

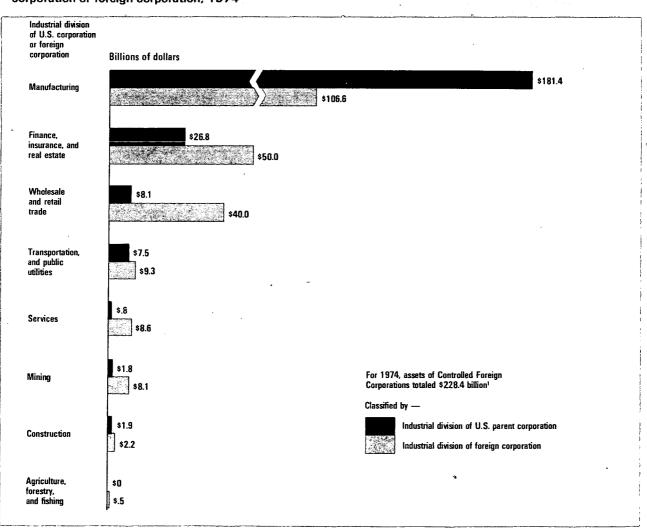
Counsel for International Taxation, January 12, 1981.

A cross-classification of data by industry and country of incorporation of the Controlled Foreign Corporation shows that, in the case of Liberia, the 110 foreign corporations engaged in water transportation earned \$321.4 million, but paid only \$4.3 million in foreign income taxes (see table 9). These subsidiaries of U.S. corporations were incorporated in Liberia in order to take advantage of the Liberian tax laws which exempted from taxation the earnings of

shipowners registered in that country, but who were not engaged exclusively in Liberian coastal trade. These foreign corporations owned and operated ships flying the Liberian flag and their principal place of business was the "high seas." A further indication of this type of activity can be found in the data in table 13, which show that the 131 foreign corporations which reported their principal place of business as the "high seas" earned \$502.0 million, yet paid only \$12.1 million in taxes.

Figure D shows a ratio of taxes to earnings of 35 percent for the Bahamas, another tax-haven country. This was due to the fact that virtually all of the foreign income taxes that were reported for the Bahamas were paid by foreign corporations whose principal place of business was outside that country. As can be seen from table 13, in which the data are classified by the foreign corporation's principal place

U.S. corporation returns with total assets of \$250 million or more and their Controlled Foreign Corporations: Total assets of foreign corporations, by industrial division of the U.S. parent corporation or foreign corporation, 1974



Note: Detail may not add to total because of rounding.

Included in the total for Controlled Foreign Corporations but not in the detail shown above are total assets of inactive corporations (\$1.2 billion) and those with nature of business not allocable (\$2.0 billion).

of business, the ratio of taxes to earnings was only 2 percent for those foreign corporations whose principal place of business was in the Bahamas. Consequently, it should be noted that for the Bahamas, as well as for other countries where a large proportion of the activities of companies incorporated therein took place in other countries, the data in figure D do not provide good measures of the level of taxes imposed by the country of incorporation. Other tax haven countries included the Netherlands Antilles, Liechtenstein, and Luxembourg.

INDUSTRIAL ACTIVITY OF U.S. CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS

Figure E shows the total assets of Controlled Foreign Corporations distributed separately by the industrial division of the U.S. parent corporation and by the industrial division of the Controlled Foreign Corporation. The major share of the total assets of Controlled Foreign Corporations belonged to those controlled by U.S. corporations primarily engaged in manufacturing. While a large portion of these assets was likewise in manufacturing when classified by the industry of the Controlled Foreign Corporation, there was considerably more diversity in the principal industrial activity of foreign corporations than that of the U.S. parent corporations.

DIRECT AND INDIRECT OWNERSHIP OF CONTROLLED FOREIGN CORPORATIONS

The predominance of the activities of directlyowned Controlled Foreign Corporations is shown by the data in figure F. When used as a classifier in the tables in this report, direct ownership refers to ownership of the foreign corporation by a U.S. corporation. Indirect ownership indicates that the foreign corporation is controlled by a foreign subsidiary of a U.S. corporation.

TRANSACTIONS OF CONTROLLED FOREIGN CORPORATIONS

Figure G shows that receipts and payments between the U.S. parent corporation and the foreign subsidiaries were dominated by sales or purchases of stock in trade. However, the second largest transaction type differed for receipts and payments. Amounts borrowed was 16 percent of receipts, while dividends paid represented 14 percent of payments.

Transactions between Controlled Foreign Corporations and U.S. parent corporations filing Form 2952 accounted for well over 40 percent of the money amounts of all transactions. Transactions between Controlled Foreign Corporations and any corporation controlled by the U.S. corporation filing Form 2952 accounted for over 50 percent of transactions with all related persons. Although this category of related persons accounted for a significant portion of the transactions, all domestic corporations with a controlling interest in the foreign corporation were not included in figure G. This is because corporations in this category could not be separately identified on the Form 2952, January 1969 revision, as being domestic or foreign.

U.S. CORPORATIONS WITH CONTROLLED FOREIGN CORPORATIONS VERSUS U.S. CORPORATIONS WITHOUT CONTROLLED FOREIGN CORPORATIONS

From figure H a comparison can be made between U.S. corporations with total assets of \$250 million or more with Controlled Foreign Corporations and those U.S. corporations of the same size without Controlled Foreign Corporations. Only 37 percent of the U.S. corporations with total assets of \$250 million or more had a controlling interest in foreign corporations. However, these U.S. corporations accounted for over 60 percent of the total assets, net income, and income tax reported by all U.S. corporations of this size. Dividends paid by the Controlled Foreign Corporations to their U.S. parent corporations accounted for about 60 percent of both the total foreign dividends received by the U.S. parent corporations and the foreign dividends reported as being received by all active U.S. corporations having total assets of \$250 million or more. It should be noted that the foreign dividends reported as having been received by U.S. corporations also included dividends paid by Controlled Foreign Corporations to noncontrolling U.S. shareholder corporations and dividends received from non-Controlled Foreign Corporations on portfolio investment income.

Figure F.--Controlled Foreign Corporations Owned Directly or Indirectly by U.S. Corporations With Total Assets of \$250 Million or More: Number, Earnings, Taxes, Distributions, and Total Transactions, 1974

[Money amounts are in millions of dollars]

	Controlled Foreign Corporations										
Item	Total	Directly	-owned	Indirect1	y-owned						
2001	number or amount	Number or amount	Percent	Number or amount	Percent						
	(1)	(2)	(3)	(4)	(5)						
Number of corporations	19,142	12,548	65.6	6,594	34.4						
Current earnings and profits (less deficit) before taxes	20,938	17,314	82.7	3,624	17.3						
Foreign income taxes	7,506	6,073	80.9	1,432	19.1						
Distributions	6,954	5,621	80.8	1,333	19.2						
Transactions with related persons:1 Total receipts	41,469 62,797	33,877 53,198	81.7 84.7	7,592 9,599	18.3 15.3						

See Explanation of Terms for definition of related persons.
SOURCE: Section 3, Tables for U.S. Corporations and Their Controlled Foreign Corporations, 1974-1978, Table 8.

Figure G.—Transactions of Controlled Foreign Corporations With Their U.S. Parent Corporation With Total Assets of \$250 Million or More, 1974

[Money amounts are in millions of dollars]

Type of transaction	Receipts by Con- trolled Foreign Corpora- tions	Payments by Con- trolled Foreign Corpora- tions
Total	18,393	29,802
Sales or purchases of stock in trade	13,635 (¹) 9 961 231	19,828 539 50 883 124
Rents and royalties	198 2,849 26 376 105	1,316 2,447 4,095 515 (¹)

¹Not reported on Form 2952.

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

SOURCE: Section 3, Tables for U.S. Corporations and Their Controlled Foreign Corporations, 1974-1978, Table 7.

OTHER PUBLICATIONS

Foreign branch profits along with income received from foreign subsidiaries were reported as part of "taxable income from foreign sources" on the foreign tax credit computation schedules filed by U.S. corporations claiming a foreign tax credit. Data on the foreign operations of these U.S. corporations for 1974 are included in a companion report, Supplemental Report, Statistics of Income, 1974, International Income and Taxes, Foreign Tax Credit Claimed on Corporation Income Tax Returns.

The annual report, Statistics of Income—Corporation Income Tax Returns includes five items of data reported on the basic corporation income tax return forms which related to the foreign activities of U.S. corporations. They are: (1) foreign tax credit claimed, (2) foreign dividends received, (3) foreign dividend income resulting from foreign taxes deemed paid ("foreign dividend gross-up"), (4) includable income of Controlled Foreign Corporations, and (5) the Western Hemisphere Trade Corporation deduction. Each of these is also presented in this report in order to show the characteristics of the parents of Controlled Foreign Corporations.

Figure H.-U.S. Corporations With Total Assets of \$250 Million or More and Their Controlled Foreign Corporations: Number, Total Assets, Income, Taxes, and Dividends, 1974

[Money amounts are in millions of dollars]

Item	All active U.S. corporations	U.S. corporations with Controlled Foreign Corporations	Controlled Foreign Corporations
	(1)	(2)	(3)
Number of returns or corporations	1,782	666	19,142
Total assets	2,585,523	1,584,591	228,377
Net income (less deficit) before taxes	93,025	60,062	n.a.
trolled Foreign Corporations	n.a.	n.a.	20,938
U.S. income tax before credits	41,738	26,174	n.a.
Foreign income taxes of Controlled Foreign Corporations Dividends received by U.S. corporations from all foreign corpo-	n.a.	n.a.	7,506
rations	6,865	6,775	n.a.
Dividends paid to U.S. corporations filing Form 2952	n.a.	n.a.	4,095

n.a. - Not applicable.

Description of the Sample and Limitations of the Data

SAMPLE CRITERIA

For the most part, returns used for the statistics in this report were not subject to sampling and, therefore, data from them were not subject to sampling variability. Data for Tax Years 1974-1978 were derived from all returns of U.S. corporations with total assets of \$250 million or more and which filed Form 2952. These returns were sampled at the 100-percent rate. Data for 1968 and 1972 were taken from all returns of U.S. corporations that were included in the sample used for Statistics of Income—Corporation Income Tax Returns and which filed Form 2952. The samples for 1968 and 1972 were stratified based, for the most part, on combinations of size of total assets and of net income or deficit. For a description of the sampling method employed, see Supplemental Report, Statistics of Income—1968 and 1972, U.S. Corporations and Their Controlled Foreign Corporations.

POPULATION COVERAGE

The total corporation population from which the samples were drawn contain the following types of returns:

- (1) Form 1120—U.S. Corporation Income Tax Return, (which comprise the largest portion of the population),
- (2) Form 1120L—U.S. Life Insurance Company Income Tax Return,
- (3) Form 1120M—U.S. Mutual Insurance Company Income Tax Return,
- (4) Form 1120S-U.S. Small Business Corporation Income Tax Return.
- (5) Form 1120F—U.S. Income Tax Return of Foreign Corporation (not applicable to the statistics in this report). and
- report), and
 (6) Form 1120-DISC-Domestic International Sales
 Corporation Return. (No Form 1120-DISC with assets
 of \$250 million or more filed Form 2952 for the tax
 years covered in this report.)

Returns not included in the corporate population were, for the most part, those in the Form 990 series filed by nonprofit, and therefore, tax-exempt corporations.

ACCOUNTING PERIODS

An income year was defined in terms of accounting periods. A given year included returns with accounting periods ended during the span of months, July of one calendar year through June of the following calendar year. Returns were sampled during the calendar year in which they were received without regard to their accounting periods. Therefore, it is possible for the same U.S. corporation, filing for different accounting periods, to appear more than once in a given sample. However, for the corporations included in this study, only the return for the current income year was carried in the sample in order that the data not be overstated. If a single corporation filed two returns, one covering a full-year accounting period

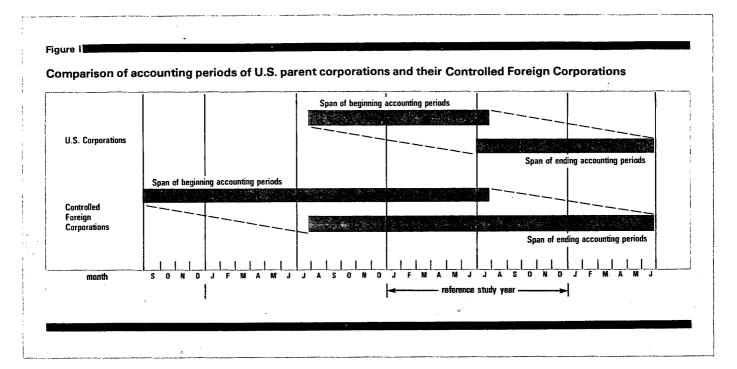
and the second covering a part-year accounting period, for the same income year, the part-year return was deleted from the statistics in this report. To the extent that a few of these part-year returns were excluded from these statistics, the data are slightly understated. Separation of the returns into the appropriate income year based on accounting periods was accomplished during statistical processing.

The totals for the number of returns filed are the result of computer tabulations by calendar year of all the returns processed to the Internal Revenue Service Business Master File system from each of the ten Internal Revenue service centers. Because of their impact on the statistics, inclusion of the largest corporations was verified by controlling them on a name basis.

Figure I compares the accounting periods of the U.S. and foreign corporations covered by this report. Code section 441 required that returns be filed for the annual accounting period customarily used by the corporation in keeping its books and that, in general, the accounting period close at the end of the month. Thus, for Tax Year 1974, the earliest 12-month accounting period of a U.S. corporation covered in the 1974 tables extended from the beginning of August 1973 through the end of July 1974 and the last such accounting period, from the beginning of July 1974 through the end of June 1975. The tables also include returns with less than a 12-month accounting period.

Because Forms 2952 were filed for accounting periods of Controlled Foreign Corporations ending with or within the accounting period of the U.S. parent corporation, the accounting periods of Controlled Foreign Corporations included in the 1974 tables ranged from September 1972 (the earliest beginning date) through June 1975 (the last ending date).

All of the U.S. corporations on which the statistics in this report were based were active, i.e., showed income or deduction items; however, 20 of these active U.S. parent corporations controlled only inactive foreign corporations and were, therefore, excluded from figure J. This figure, which presents data classified by the accounting periods of both the U.S. and foreign corporations, shows the importance of corporations reporting for a calendar-year accounting period. Approximately 73 percent of all of the corporations had accounting periods ended December 1974. These corporations accounted for (1) over 90 percent of the total net income (less deficit) reported by all U.S. corporations with Controlled Foreign Corporations, (2) over 79 percent of the Controlled Foreign Corporations, and (3) more than 87 percent of the total pre-tax current earnings and profits (less deficit) of Controlled Foreign Corporations. In regard to Controlled Foreign Corporations, more than 58 percent of them had calendar-year accounting periods and they reported more than 74 percent of the total pre-tax current earnings and profits



(less deficit). Over 98 percent of the U.S. corporations which controlled active foreign corporations filed returns with full-year accounting periods. These U.S. corporations controlled nearly all of the foreign corporations. Approximately 95 percent of the active foreign corporations had full-year accounting periods. These corporations accounted for nearly all of the total assets and earnings and profits (less deficit) before taxes of all foreign corporations.

INDUSTRIAL CLASSIFICATION

The U.S. corporation's diverse domestic and foreign industrial activities are not evident in these statistics. This is because returns were classified in the industry which accounted for the largest portion of total receipts, even though the return might have been for a corporation engaged in many business activities or might have been for an affiliated group of corporations which was engaged in different business activities and which was included in the same consolidated return.

Data were available on the principal business activity of each of the foreign corporations from Form 2952 filed by the U.S. parent corporation. Consequently, classification of the Controlled Foreign Corporations by their own principal industrial activity provides an indication of the diverse foreign business activities being conducted by U.S. corporations through foreign subsidiaries, although, even here, a foreign corporation could also have had business activities other than the principal one in which it was classified. For the larger foreign corporations, this industrial diversification may have been more pronounced, as it was in the case of the larger U.S. corporations.

CONSOLIDATED RETURNS

The effect on the data of consolidated returns filed by U.S. corporations should be noted. In particular, the data on U.S. corporation returns include not only the controlling U.S. corporations, but also those U.S. corporations with less than a controlling interest or with no stock ownership of the Controlled Foreign Corporations, but which were

included in the same consolidated return as an affiliated group member that controlled one or more foreign corporations. The number of individual U.S. corporations which control foreign corporations is understated because more than one controlling U.S. corporation oxuld be included in the same consolidated return.

IMPACT OF AUDIT ADJUSTMENTS

All of the data shown in this report are prior to audit, and, consequently, do not reflect any reallocation of income or deductions arising out of audit adjustments of business transactions between U.S. corporations and their foreign subsidiaries. Internal Revenue Service was authorized under Code section 482 to make these reallocations in order to reflect more closely the charges that would have been made if the companies had been unrelated and dealing with each other at "arm's length." The most common reallocations made under section 482 involved intercompany pricing of goods sold by one company to a related company, intercompany service charges, and interest charges on the intercompany loan of funds. To the extent that there were deviations from the "arm's-length" relationship caused by the undervaluation of sales to, and financial services provided for Controlled Foreign Corporations, the costs of goods, services, intangibles, and loans paid for or by foreign corporations would be understated and, correspondingly, their earnings and profits would be overstated.

A study on this subject was made by the Treasury Department and the Service based on revenue agents' reports completed in 1968 and 1969. The study, Summary Study of International Cases Involving Section 482 of the Internal Revenue Code, was issued in January 1973, by the U.S. Treasury Department. The study included 871 cases in which a revenue agent considered or made a reallocation of income or deductions between the U.S. companies and their foreign subsidiaries. Reallocations were made in slightly more than one-half of the cases and in these instances the foreign subsidiaries' profits were overstated and the adjustment resulted in a shifting of income from the foreign subsidiary to the U.S. parent corporation.

Sample and Limitations of the Data

Figure J.—Active U.S. Corporations With Total Assets of \$250 Million or More and Their Active Controlled Foreign Corporations: Number, Assets, and Earnings, by Accounting Period of U.S. Corporation Filing the Return, and by Accounting Period of Controlled Foreign Corporation, 1974

[Money amounts are in millions of dollars]

	U.S. pa	arent corpor	ations	Controlled	l Foreign	Corporations
Accounting period of the U.S. corporation filing the return and accounting period of Controlled Foreign Corporation	Number of returns	Total assets	Net income (less deficit)	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes
20 200 200 200 200 200 200 200 200 200	(1)	(2)	(3)	(4)	(5)	(6)
All U.S. corporation returns— Controlled Foreign Corporations by accounting period:						
All accounting periods	646	1,555,399	59,725	15,375	227,217	20,938
Calendar year Noncalendar year ¹	n.a. n.a.	n.a. n.a.	n.a. n.a.	8,979 6,396	174,324 52,893	15,555 5,383
U.S. corporation returns with calendar- year accounting periods Controlled Foreign Corporations by accounting period:						
All accounting periods	471	1,340,180	54,154	12,152	196,191	18,399
Calendar year Noncalendar year ¹	n.a. n.a.	n.a. n.a.	n.a. n.a.	8,491 3,661	167,520 28,671	15,266 3,133
U.S. corporation returns with non- calendar-year accounting periods Controlled Foreign Corporations by accounting period:		0.00				
All accounting periods	175	215,219	5,571	3,223	31,027	2,540
Calendar year Noncalendar year ¹	n.a. n.a.	n.a.	n.a.	488 2,735	6,804 24,223	289 2,250

n.a. - Not available.

More than one-half of the cases in which adjustments were made involved U.S. ∞ rporations with total assets of \$250 million or more.

DISCLOSURE

Prior to publication, the tables in this report were reviewed and edited to avoid disclosure of information for a specific corporation. When information for a specific corporation could be identified in a given cell in a table, the data were either combined with data in another cell or the detail was removed from the table but retained in the total. The method selected was to provide the most information while suppressing the fewest number of data cells. A footnote was added to the tables where appropriate.

OTHER DATA LIMITATIONS

In transcribing and tabulating information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or

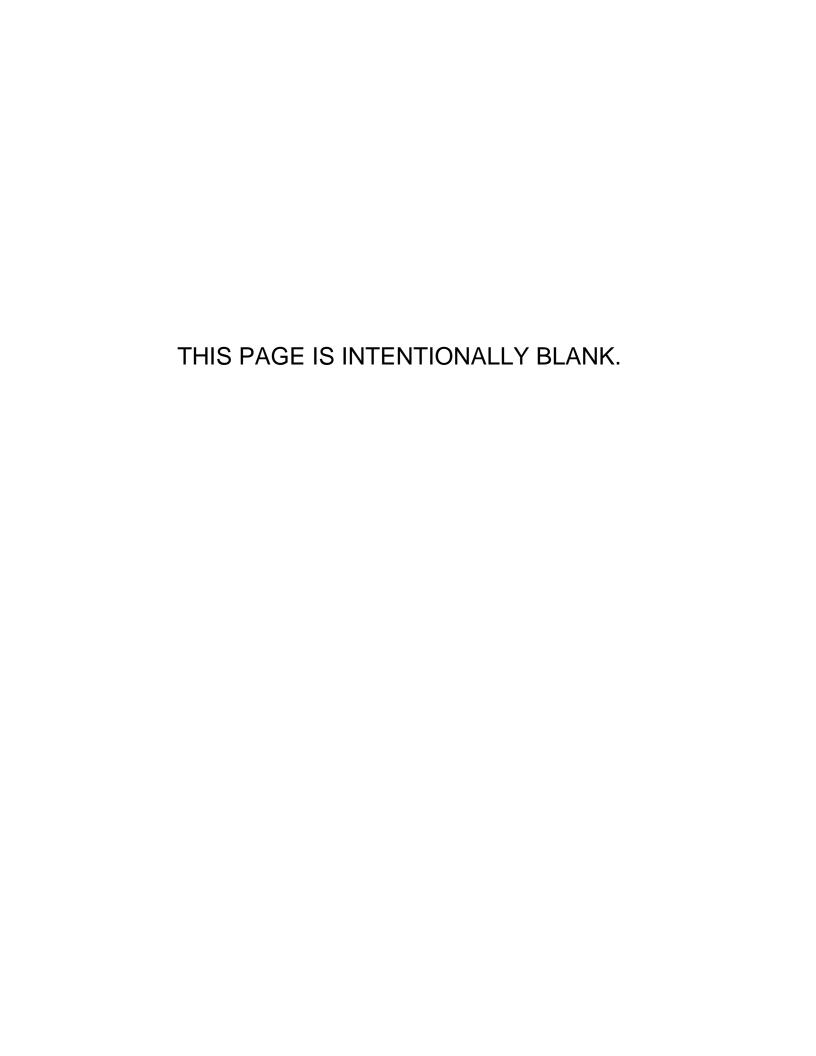
missing entries were corrected during statistical processing to make them consistent with other entries on the return or accompanying schedules.

Various techniques were used to control and improve the quality of the data during the processing stages. During statistical editing, editors were instructed to correct tax return errors wherever possible through reference with other entries on the return or accompanying schedules. The quality of the editing was monitored by means of a continuous subsampling verification system and all errors found in the review were corrected. Continuous communication was maintained with the service centers regarding errors detected and through a problem referral system such errors were resolved. Transcription of the data was subjected to 100 percent verification. Prior to tabulating, numerous computer tests were applied to each return record to check on inconsistencies.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

¹ Includes part-year returns.

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



Section 3 Tables

TABLES FOR U.S. CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS, 1968-1978

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UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952
Table 1.—Number of Returns With Selected U.S. Corporation Items and Number of Foreign Corporations With Selected Controlled Foreign Corporation Items, by Selected Major Industry of U.S. Corporation Filing the Return

		U.S. corp					Control	led Foreign Corpora			
			Number with—					Number	with—		
Selected major industry of U.S. corporation	Number of returns	Dividends received from foreign corpora- tions	Net income	Foreign tax credit claimed	Number of foreign corpora- tions	Current earnings and profits (+) before taxes	Current earnings and profits delicit before taxes	Foreign income taxes (+)	Current earnings and profits (+) after taxes	Distribu Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries	666	469	542	476	19,142	11,346	3,998	9,394	11,152	3,399	3,00
lining	24	15	20	19	269	137	68	73	136	39	
Oil and gas extraction	11	5	8	7	133	67	411	41	66	17	
Construction	12	10	9	8	271	132	70	101	128	27	
flanufacturing	388	324	344	326	15,199	9,202	3,091	7,766	9,037	2,937	2,6
Food and kindred products Tobacco manufactures Textile mill products Lumber and wood products	46 5 9 10	41 4 4 6	41 5 6 7	39 5 5 6	1,971 180 126 194	1,135 90 65 109	410 44 30 42	927) 71 55 90	1,117 90 64 107	280 14 19 43	:
Paper and affied products Printing and publishing Chemicals and allied products Petroleum (including integrated) and coal products	58	11 9 53 18	13 10 57 24	13 10 55 20	336 220 3,205 1,422	221 119 1,986 806	43 50 621 285	192 107 1,776 532	221 112 1,946 790	87 35 662 279	!
Rubber and miscellaneous plastic products Stone, clay, and glass products Primary metal industries Fabricated metal products	7 16 32 15	7 13 26 12	7 14 31 13	7 13 13 26 13	405 273 781 518	190	76 53 154 92	191 149 381 286	225 185 460 317	78 61 148 97	
Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Transportation equipment, except motor vehicles Instruments and related products	46 35 20 19 7	43 29 19 12 6			1,650 1,905 1,080 419 224	1,144 703 231	323 400 237 115 42	930 969 600 196 152	1,035 1,124 689 228 153	347 341 336 31 53	
Fransportation, communication, electric, gas, and sanitary services	54	22	39	27	855	478	186	378	470	99	
Transportation Communication Electric, gas, and sanitary services	29 8 17	11 6 5	22 6 · 11	14 5 8	399 216 240	. 126	99 44 43	152 116 110	210 125 135	44 33 22	
Wholesale and retail trade	47	23	36	26	691	363	149	265	356	87	
Wholesale trade Retail trade	23 24		16 20	12 14	410 281		106 43		216 140	40 47	
Finance, insurance, and real estate	118	65	79	. 59	1,364	774	328	597	764	122	
Banking	48 15		36	34 6	523 172		130 34	222 76	. 290 99	42 16	
Services	23	10	15	11	493	260	106	214	261	88	

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952
Table 1.—Number of Returns With Selected U.S. Corporation Items and Number of Foreign Corporations With Selected Controlled Foreign Corporation Items, by Selected Major Industry of U.S. Corporation Filing the Return—Continued

				Controlled	Foreign Corporations-	-Continued			
					umber with—Continue	d			
<u> </u>		Recei	pts from all related pe	rsons			Payments to all	related persons	
Selected major industry of U.S. corporation	Total	Sales of stock in trade	Compen- sation received for certain services	Amounts borrowed	Interest received	Total	Compen- sation paid for certain services	Dividends paid	Interest paid
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All industries	7,332	2,466	1,699	1,652	2,053	9,961	4,203	3,337	4,008
Mining	104	17	20	28	21	100	52	38	46
Oil and gas extraction	58	11	. 10	19	10	57	33	17	29
Construction	88	9	32	21	19	110	52	27	40
Manufacturing	6,076	2,293	1,442	1,280	1,651	8,349	3,586	2,892	3,296
Food and kindred products Tobacco manufactures Textile mill products Lumber and wood products	600 64 47 82	259 - 28 5 31	85 16 13 10	120 15 9 25	1901 18 21 18	827 74 58 94	291 35 29 27	272 14 19 42	303 30 30 36
Paper and allied products Printing and publishing Chemicals and allied products Petroleum (including integrated) and coal products	124 80 1,243 615	. 28 50 476 171	31 16 306 211	37 8 243 201	32 9 339 142	190 98 1,894 727	65 42 784 443	87 34 654 269	56 18 657 292
Rubber and miscellaneous plastic products Stone, clay, and glass products Primary metal industries Fabricated metal products	154 150 326 153	106 68 86 41	73 21	39 23 50 22	26 29 95 39	233 171 363 274	78 69 142 83	77 61 145 96	89 60 128 69
Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Transportation equipment, except motor vehicles Instruments and related products	746 775 491 202 136	307 316 110 98 77	163 39	154 164 78 35 30	i 223 219 140 44 40	1,030 1,071 701 232 170	398 560 318 59 85	345 339 333 26 53	452 409 421 95 70
Transportation, communication, electric, gas, and sanitary services	267	57	51	79	84	380	179	89	163
Transportation Communication Electric, gas, and sanitary services	154 58 55	30 15 12	13	51 14 14	60 8 16	181 112 87	101 31 47	35 33 21	87 31 45
Wholesale and retail trade	214	60	52	25	56	281	99	86	109
Wholesale trade Retail trade	159 55	54 6	43 9	14 11	43 13	171 110	71 28	39 47	67 42
Finance, insurance, and real estate	534	6	98	212	210	568	209	117	324
Banking Credit agencies other than banks	241 63	4	33 11	120 31	123 28	270 84	81 43	40 16	196 51
Services	49	24	4	7	12	. 173	26	88	30

NOTE: See text for explanatory statements.

						U.S. corpo	Appropriate				Constructive ta	xable income
=	- 1					Recei	pts				from re foreign cor	elated
Major industry and size of total assets	Number	Total			Interest			Dividends red foreign con	porations	Distant	Includable	Foreign dividend
of U.S. corporation filing the return	returns	assets	Total	Business receipts	on other than Government obligations	Rents	Royalties	Total	Foreign dividends not qualifying for special deduction	Dividends received from DISCs	income of Controlled Foreign Corporations	income resulting from foreign taxes deemed paid (Gross-up)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries ¹							50000000	10.000000000000000000000000000000000000	-55500400000	5.000	67070304	2550000
Total	666	1,584,591,313	1,123,827,040	1,039,768,524	41,414,067	4,978,318	3,023,441	6,775,203	6,772,439	1,410,994	359,039	2,784,9
50,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 ,000,000,000 or more	237 145 284	82,931,390 103,125,538 1,398,534,385	103,804,562 132,936,687 887,085,791	98,913,546 128,226,269 812,628,709	1,128,454 1,215,510 39,070,103	522,223 246,533 4,209,562	312,335 350,917 2,360,189	319,173 575,300 5,880,730	318,073 573,762 5,880,604	128,619 198,295 1,084,080	15,787 29,405 313,847	183,0 274,3 2,327,5
Mining				0.400.504	100 121	45 696	24,791	95,407	95,401	39,511	1,278	31,9
Total	24	16,849,196	9,137,612	8,428,564	166,131	15,686	6,785	22,231	22.231	3.235	700	7,4
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000,000 or more	13 7 4	4,739,844 4,942,283 7,167,069	2,756,626 2,806,558 3,574,428	2,423,711 2,654,039 3,350,814	51,041 42,070 73,020	7,282 6,498 1,906	6,592 11,414	9,425 63,751	9,419 63,751	27,844 8,432	352 226	2,3 22,1
Oil and gas extraction	11	5,385,008	2,539,861	2,234,594	61,722	9,708	7,566	8,191	8,185	6,811	187	
Total	7	2.550.324	1,567,698	1,364,245	27,311	3,677	1,054	355	355	2.868	-	
00,000,000 under \$1,000,000,000 000,000,000 or more	4	2,834,684	972,163	870,349	34,411	6,031	6,512	7,836	7,830	3,943	187	
All other mining	13	11,464,188	6,597,751	6,193,970	104,409	5,978	17,225	87,216	87,216	32,700	1,091	31.
Total	13	2.189.520	1,188,928	1,059,466	23,730	3,605	5,731	21,876	21.876	367	700	7
0,000,000 under \$500,000,000	3 4	2,107,599 7,167,069	1,834,395 3,574,428	1,783,690 3,350,814	7,659 73,020	467 1,906	80 11,414	1,589 63,751	1,589 63,751	23,901 8,432	165 226	22
Construction		2012.00.000.000			250000000000000000000000000000000000000						700	- 40
Total	12	5,298,174	5,540,071	5,240,662	57,645	28,333	2,350	25,309	25,309	914	765	13,
50,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 000,000,000 or more	8 4 —	2,917,151 2,381,023	3,633,882 1,906,189	3,451,060 1,789,602	40,357 17,288 —	23,451 4,882	2,350	23,318 1,991	23,318 1,991 —	914 — —	394 371 —	12
Manufacturing	-1,4010	2012/1012 PM				0.440.450	0.000.000	6,268,453	6,265,852	1,257,473	326,985	2,648.
Total	388	609,227,435	799,905,007	764,826,268	6,469,598 473,561	2,443,450 236.217	2,608,080 281,497	256,228	255,128	91,792	10,236	158
0,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 000,000,000 or more	144 93 151	49,220,862 66,535,431 493,471,142	69,283,727 93,365,032 637,256,248	66,822,901 90,481,224 607,522,143	565,871 5,430,166	178,544 2,028,689	305,820 2,020,763	544,903 5,467,322	543,402 5,467,322	159,255 1,006,426	25,098 291,651	259 2,230
Food and kindred products	46	38,295,852	67,954,630	66,265,737	406,188	98,706	141,515	254,733	254,733	52,576	9,069	142
Total	18	6,021,687	13.899.635	13,519,346	49.573	13,383	8,215	11,889	11,889	3,914	412	
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000 000,000,000 or more	15 13	12.010,884 20,263,281	26,052,305 28,002,690	25,506,857 27,239,534	132,779 223,836	28,203 57,120	38,084 95,216	113,214 129,630	1#3,214 129,630	24,583 24,079	6,184 2,473	67 77
Tobacco manufactures Total	5	12,081,414	9,159,709	8,887,742	79,380	18,290	37,589	12,677	12,677	8,157	5,388	9
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000 000,000,000 or more	·5	12,081,414	*9,159,709	*8,887,742	79,380	*18,290	*37,589	*12,677	*12,677	*8,157	*5,388	.15
Textile mill products								cerd	6,46,00		P ₁ , (10.70)	
Total	9	6,216,556	7,802,201	7,644,814	49,564	10,264	1,995	8,800	8,800	5,593	968	
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000 000,000,000 or more	*5	1,397,602 *4,818,954	2,483,440 *5,318,761	2,440,400 *5,204,414	12,614 *36,950	4,110 6,154	*1,155	1,536 1,536	1,536 *7,264	4,738	531 *437	
Apparel and other textile products				garway was	200.000	40.497			nee-	854		
Total	4	1,392,297	1,678,760	1,625,225	8,942	2,453	13,809	483	483 483	854 854		
0,000,000 under \$500,000,000	4	1,392,297	1,678,760	1,625,225	8,942	2,453	13,809	483	483	854	-	
00,000,000 under \$1,000,000,000 000,000,000 or more		_	=	_	=	72	-	_	-	_	-	
Lumber and wood products		200	2.240.274.45.00	Vycomienie -	7.755000000000	2000	a torrespond	W-0-859-1494	139595141	State Grave	200	
Total	10	13,981,859	13,154,204	11,647,654	206,470	30,466	8,641	45,975	45,975	144,981	4,301	2
50,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 ,000,000,000 or more	.7 .7	919,198 *13,062,661	1,038,359 *12,115,845	976,170 10,671,484	21,107 *185,363	2,003 *28,463	1,804 *6,837	342 *45,633	*45,633	162 *144,819 *	*4,301	*20

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952 Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

ì	— т					U.S. corp	orations					- No.
						Rece	ipts				Constructive to from re foreign co	elated
Major industry and size of total assets	Number							Dividends re	ceived from			Foreign
of U.S. corporation filing the return	of returns	Total assets			Interest			foreign co	<u> </u>	Dividends	includable	dividend income
	returns	assets	Total	Business	on other than	Rents	Royalties	Į.	Foreign dividends	received	income of Controlled	resulting
			1	receipts	Government		,	Total	not qualifying	from DISCs	Foreign	from foreign taxes deemed
		Í			obligations			i	for special	Discs	Corporations	paid
		ļ				4	į	Į.	deduction		}	(Gross-up)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
									(-,	- (1.1)		(12)
Manufacturing—Continued			4	İ	1	İ	1				}	
Paper and allied products		ĺ	i									
Total	13	12,255,197	15,481,673	14,731,950	81,881	15,158	84,852	147,163	147,163	36,637	1,536	82,3
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000	4	1,271,916 3,051,911	2,172,680 3,506,833	2,107,145 3,371,472	8,041	5,506 3,182	608	983	983	648	116	
00,000,000 or more	5	7,931,370	9,802,160	9,253,333	32,202 41,638	3,182 6,470	10,762 73,482	15,170 131,010	15,170 131,010	6,383 29,606	588 832	10,4 71,3
Printing and publishing										20,000	302	, , ,
Total	10	5,228,694	5,402,355	5,031,391	57,719	47,534	24,926	19,616	19,616	3,702	950	17,1
50,000,000 under \$500,000,000	5	1,658,699	2,206,126	2,037,257	16,505	15,139	16.263	11.542	11,542	5,102	950	10,1
0,000,000 under \$1,000,000,000	5	3,569,995	3,196,229	2,994,134	41,214	32,395	8,663	8,074	8,074	3,702	500	6,9
000,000,000 or more	-	-	-	-	-		-{	-1		-{	-1	
Chemicals and allied products	[ľ	[ĺ	}			
Total	58	55,216,755	65,426,940	62,479,869	431,811	124,075	475,451	830,103	829,003	231,855	19,644	382,4
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000	21 19	8,078,963 13,336,352	10,486,852 15,851,439	10,042,592 15,144,209	72,302 57,002	8,699 18,891	115,929	91,220	90,120	10,755	3,978	44,5
000,000,000 or more	18	33,801,440	39,088,649	37,293,068	302,507	96,485	245,388	252,584 486,299	252,584 486,299	34,538 186,562	3,594 12,072	84.6 253.3
Petroleum (including integrated) and coal products	1		I				.,				,,,,,,	230,0
Total	26	151,502,647	264,534,241	251,020,786	1,471,002	919,742	290,686	2,863,255	2,863,255	43,930	236,001	719,8
0.000,000 under \$500,000,000	'3	1,426,502	*2,235,076	12,197,792	*17,693	12,389	*855	*205	*205	43,530	*64	7 13,0
0,000,000 under \$1,000,000,000	.1	• 1	•	•1	• • •		•1	•	•	=	•	
000,000,000 or more	23	150,076,145	262,299,165	248,822,994	1,453,309	907,353	289,831	2,863,050	2,863,050	43,930	235,937	719,8
Rubber and miscellaneous plastics products			i	i		.]		İ	1	i		
Total	7	10,342,329	13,129,568	12,774,348	60,662	22,535	34,515	81,874	81,874	6,275	47	9,9
0,000,000 under \$500,000,000			1	'1	1	:	•	•	• }	-1		
000 000,000 or more	77	10,342,329	13,129,568	*12,774,348	*60,662	*22,535	*34,515	*81,874	*81,874	·6,275	47	*9.9
Leather and leather products							,,			-,5		0,0
Total	3	1,496,351	2,561,704	2,478,749	27,149	7,230	137	226	226	493	189	1
0,000,000 under \$500,000,000	•3	1,496,351	2,561,704	2,478,749	*27,149	*7,230	*137	.556	*226	493	189	.1.
0,000,000 under \$1,000,000,000	1	1	•		1	, , ,				***	.03	,
000,000,000 or more	-1	-1	-1	-i	-	-	-	-1	-1	-1	-	
Stone, clay, and glass products	16									i		
Total	16]	10,571,704	10,331,218	10,005,541	55,014	16,996	61,804	53,789	53,789	12,881	331	40,40
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000	5	2,342,851 3,017,794	2,301,455 3,030,866	2,242,385 2,961,189	20,657 16,703	1,949 7,159	8,287 12,449	4,243 9,995	4,243 9,995	1,108	331	3,10
000,000,000 or more	4	5,211,059	4,998,897	4,801,967	17,654	7,888	41,068	39,551	39,551	10,573	331	7.0 30,2
Primary metal industries	!	1								i		,
Total	32	61,783,477	64,743,856	62,640,547	744,943	156,926	43,925	254,058	254,058	51,833	19,775	71,1
0.000.000 updar \$500.000.000	7	2,871,539	3,613,055	3,524,014	25,249	16,925	8,891	7,182	7,182	706	350	3.2
0,000,000 under \$1,000,000,000 000,000,000 or more	7	4,890,580 54,021,358	7,157,014 53,973,787	6,970,289 52,146,244	53,662 666,032	10,185 129,816	5,463 29,571	17,900	17,900	14,740	1.097	8,6
Fabricated metal products	'"	34,021,338	33,818,101	32,140,244	000,032	129,010	29,5/1	228,976	228,976	36,387	18,328	59,2
·	15	9,228,377	12 400 005	40.007.544	74 000				i		!	
Total	'3	3,228,377	12,402,665	12,087,514	74,622	20,974	24,365	71,825	71,824	9,326	1,784	42,0
0,000,000 under \$1,000,000,000	.6	*6,018,765	4,373,841 *8,028,824	4,267,092 7,820,422	28,245 *46,376	9,864	5,300 19,065	18,694 *53,131	18,694 53,130	8,587 739	74 *1,710	13,8 *28,1
000,000,000 or more	.	1	•		•		10,000	1	33,703	100	ابْر	20,1
Machinery, except electrical		1		l	1	į	į	l				
Total	46	56,132,174	49,788,526	46,046,516	1;004,246	333,641	950,531	679,617	678,117	138,879	4,759	595,3
0.000,000 under \$500,000,000	24	7,670,776	8,818,897	8,399,666	76,295	100,915	38,223	69,148	69.148	24,631	3,269	52.5
0,000,000 under \$1,000,000,000 00,000,000 or more	5	3,452,684 45,008,714	5,211,496 35,758,133	5,013,789 32,633,061	29,333 898,618	52,198 180,528	25,492	21.107	19.607	10,654	432	15,5
Electrical and electronic equipment	"]	-5,000,714	55,756,123	32,000,001	090,010	100,528	886,816	589,362	589,362	103,594	1,058	527,2
	35	54 672 611	E4 E12 02E	52 262 622	F 4 4 6 6 6	200.00	200 5 : 2					
Total	14	54,672,611 4,455,218	54,513,275	52,360,880	514,228	238,891	226,913	302,110	302,110	147,461	14,867	153,6
	. 14]	4,455,218	5,940,762	5,740,698	31,185	4.979	37,231	28.352	28,352	11,006	348!	22.1
0.000,000 under \$1,000,000,000 00,000,000 or more	11	7.687.466	10,968,402	10.754.749	36.039	3.535	44,374	34,112	34,112	13,323	9.559	18.6

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952 Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

1	Т					U.S. corp	JOI BUILDING				Constructive ta	xable income
						Rece	eipts				trom re	elated
Major industry and size of total assets	Number of	Total			Interest			Dividends re foreign co			Includable	Foreign dividend
of U.S. corporation filing the return .	returns	assets	Total	Total Business receipts (3) (4)	on other than Government obligations	Rents	Royalties	Total	Foreign dividends not qualifying for special deduction	Dividends received from DISCs	income of Controlled Foreign Corporations	income resulting from foreign taxes deemed paid (Gross-up)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued Motor vehicles and equipment			,									
Total	20 8 12	71,074,759 2,457,942 68,616,817	96,877,329 3,224,546 93,652,783	94,227,544 3,099,097 *91,128,447	768,477 46,341 *722,136	257,870 11,157 *246,713	51,952 7,866 44,086	535,068 4,011 531,057	535,068 4,011 531,057	144,375 4,612 139,763	5,525 118 5,407	279,7 (*278,8
Transportation equipment, except motor vehicles												_
Total	. 4	25,079,081 1,196,322	32,415,921 1,333,201	30,920,829 1,267,509	236,970 5.531	91,410 1,121	68,055 9,267	12,330 568	12,330 568	138,762 10,204	931 26	7,1
i0,000,000 under \$500,000,000 10,000,000 under \$1,000,000,000 000,000,000 or more	5 10	3,796,015 20,086,744	3,908,567 27,174,153	3,826,107 25,827,213	33,113 198,326	5,768 84,521	11,139 47,649	1,887 9,875	1,887 9,875	8,676 119,882	825 80	2
Instruments and related products Total	7	8,291,535	8,454,822	8,094,866	59,609	21,664	62,762	85,173	85,173	75,289	297	66
50,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 000,000,000 or more	.3 •3	1,538,378 6,753,157	1,724,615 6,730,207	1,637,820 *6,457,046	29,381 *30,228	17,532 *4,132	5,727 57,035	3,424 *81,749	3,424 81,749	13,478 61,811	*297	2 164
All other manufacturing									0.550	***		
Total	7 • •7	4,383,766 • •4,383,766	4,091,410	3,853,766 3,853,766	130,721 • 130,721	8,625 *8,625	3,657 *3,657	9, 578 . •9,578	9,578 • 9,578	3,614 3,614	623 623	•6
700,000,000 or more Transportation and Public Utilities	,	•	·	•	•	•		_	-	_	-	
Total	54	183,285,709	94,736,582	91,255,872	748,803	885,364	97,358	74,313	74,313	13,828	6,094	26
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000 000,000,000 or more	11 12 31	4,012,656 8,838,903 170,434,150	3,855,867 9,395,498 81,485,217	3,653,664 9,085,608 78,516,600	23,491 90,278 635,034	85,178 12,289 787,897		112 13,957 60,244	112 13,957 60,244	580 13,248	157 5,937	9 16
Transportation		47,088,423	33,622,463	31,310,285	338,978	704,163	27,686	43,230	43,230	. 721	347	,
Total	29 7	2,733,360	3,208,450	3,023,674	18.847	82,894	894	110	110	· _		
0,000,000 under \$1,000,000,000 000,000,000 ar more	7 15	5,070,101 39,284,962	5,536,981 24,877,032	5,353,010 22,933,601	42,588 277,543	5,320 615,949	1,923 24,869	104 43,016	104 43,016	390 331	157 190	
Communication		95,342,991	43,460,424	42,890,006	210,935	153,499	63,439	25,994	25,994	4,312		1
Total	.8	*95,342,991	43,460,424	*42,890,006		153,499	1 1	25,994	25,994	'4,312	l .	*1.
Electric, gas, and sanitary services						47.700		5.000	5,089	8,795	5,747	
Total	17	40,854,295	17,653,695	17,055,581	198,890	27,702	6,233	5,089	_	0,793	3,/4/	
0,000,000 under \$1,000,000,000 000,000,000 or more	-4 13	*2,280,546 38,573,749	*1,424,558 16,229,137	*1,368,952 15,686,629	*35,704 163,186	*1,496 26,206		1,041 4,048	1,041 4,048	94 8,701	5,747	
Wholesale and Retail Trade						 .	44.500	400.240	189,748	92,311	10,951	2!
Totaf	47	57,900,852 7,817,825	114,165,076 18,171,020	111,597,420 17.679.790	1	211,331 25,906	5,387	189,748 3,538	3,538	32,678	308	
0,000,000 under \$1,000,000,000 000,000,000 or more Wholesale trade	9	6,456,690	21,207,036 74,787,020	.20,878,579 73,039,051	116,024 666,341	21,022 164,403	1,969 7,237	2,750 183,460		8,137 51,496	3,399 7,244	2.
Total	23	21,269,430	42,350,032	41,420,693		33,901	1	119,576	i	90,951		1
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000 00,000,000 or more	14 3 6	4,882,072 1,963,525 14,423,833	9,353,732 6,419,027 26,577,273	9,137,951 6,328,494 25,954,248	83,837 50,801 317,884	13,723 1,876 18,302	1,946	2,225 702 116,649	702	32,573 6,882 51,496	3,059	
Retail trade: Total				70 (70	49,	477 400		70 470	70,172	1,360	7,800	١.
Total	8 8 6	36,631,421 2,935,753 4,493,165	71,815,044 8,817,288 14,788,009	70,176,727 8,541,839 14,550,085	20.766	177,430 12,183 19,146	993	70,172 1,313 2,048	1,313	1,360 105 1,255	283	11

Footnotes at end of table

	, U.S. corporations											
	·					Reco	eipts				Constructive to from r foreign co	elated
Major industry and size of total assets of U.S. corporation filing the return	Number of	Total		,	Interest			Dividends re foreign co	ceived from proprations		Includable	Foreign dividend
	returns	assets	Total	Business receipts	on other than Government obligations	Rents	Royalties	Total	Foreign dividends not qualifying for special deduction	Dividends received from DISCs	income of Controlled Foreign Corporations	income resulting from foreign taxes deemed paid (Gross-up)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued						1		1			'	
Retail trade: General merchandise stores	ľ								1			
Total	12	29,756,628	44,947,993	43,669,874	372,990	151,085	370	68,729	68,729	_	7,245	10,358
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	*12	*29,756,628	*44,947,993	*43,669,874	*372,990	151,085	*370 -	*68,729	*68,729 •	_	·7,245	10,358
'Retail trade: Food stores					. .						'	
Total \$250,000,000 under \$500,000,000	. 6	4,264,681 1,206,082	22,551,100 6.404,748	22,372,205 6,264,232	24,325 11,977	. 15,602 6,219	-	130	130	' 169	335	132
\$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	•3	*3,058,599	16,146,352	16,107,973	12,348	*9,383	= -	*130	*130	*169	283 •52	132
Retail trade: All other												
Total		2,610,112 *2,610,112	4,315,951 *4,315,951	4,134,648 *4,134,648	37,131 *37,131	10,743 *10,743	1,016 1,016	1,313 1,313	1,313 1,313	1,191 *1,191	220	357
\$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	-	-	4,515,551	4,154,540	-	, –	1,010	1,313	1,313	-	'220 -	357 — —
Finance, Insurance, and Real Estate						'	ĺ					
Total	118	698,464,096	91,231,099	50,206,933	32,879,805	1,291,701	17,058	88,961	88,804	845	9,171	30,260
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	23 17 78	8,485,528 11,603,718 678,374,850	2,451,644 2,576,335 86,203,120	1,528,785 1,729,612 46,948,536	348,295 375,730 32,155,780	81,512 8,782 1,201,407	401 120 16,537	550 1,877 86,534	550 1,846 86,408	- 845	635 28 8,508	237 434 29,589
Banking									-			
Total	48	493,143,697	31,278,729	3,012,491	24,581,050	596,697	1,175	61,023	61,023	_	4,876	16,059
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	*6 42	*3,767,797 489,375,900	*380,647 30,898,082	*86,711 2,925,780	*209,531 24,371,519	*2,707 593,990	1,175	—; 544 60,479	 544 60,479	. =	- 4,876	44 16,015
Credit agencies other than banks	•				ĺ							
Total	15	33,056,576	16,588,714	13,895,979	2,225,114	71,834	2,316	12,200	12,200	572	167	11,545
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000	4	1,312,460 2,659,967	237,935 381,384	127,318 296,895	76,322 52,484	23,100	_	_	_	_	167	67
\$1,000,000,000 or more	7	29,084,149	15,969,395	13,471,766	2,096,308	48,734	2,316	12,200	12,200	572	_	11,478
Security, commodity brokers and services		9,471,535	4400 047	400 470	254 200	44.070	•••					
Total	3	939,196 *8,532,339	1,420,217 279,152 1,141,065	180,170 39,148 141,022	261,223 37,799 *223,424	14,672 3 *14,669	232 1232	1,000 258 1742	1,000 258 *742	- -		868 170 *698
\$1,000,000,000 or more]	-		•]	-	-	•
Total	40	158,478,434	41,038,562	32,738,192	5,630,714	553,090	13,068	14,738	14,581	273	4,128	1,788
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	10 5 25	3,985,056 3,378,613 151,114,765	1,383,634 1,471,878 38,183,050	1,174,192 1,303,887 30,260,113	124,474 54,742 5,451,498	11,696 4,293 537,101	134 12,934	292 1,306 13.140	292 1,275 13,014	e	468 28	385 1.403
Real estate and holding and other investment companies, except bank holding companies		101,114,700	50,100,030	50,200,113	5,457,490	337,101	12,534	13,140	13,014	2/3	3,632	1,403
Total	7	4,313,854	904,877	380,101	181,704	55,408	267	_	_	_	_	_
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	•7	4,313,854	*904,877	*380,101	181,704	*55,408	267 — —	-	=	=	-	=
Services												
Total	23	13,565,852	9,111,593	8,212,805	205,117	102,453	259,211	33,012	33,012	6,112	3,795	9,355
\$250,000,000 under \$500,000,000	16 3 4	5,737,524 2,367,490 5,460,838	3,651,796 1,680,039 3,779,758	3,353,635 1,607,605 3,251,565	87,106 8,249 109,762	62,677 14,516 25,260	10,396 23,183 225,632	13,196 397 19,419	13,196 397 19,419		3,514 	3,053 285 6,017
	1	2,1-1,000	3,,.00	5,25 -,550		20,200	220,002	13,415	10,419	3,033	201	0,017

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952
Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes,
Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

							J.S. corporations	s-Continued							
Major industry and size of total assets of U.S. corporation		Deductions		Net income	Net	Deficit	Western Hemi- sphere Trade	Income subject	U. incom bef cre	e tax ore	Foreign tax	Invest- ment	Work incen-	U.S. income tax	Distri- butions to stock- holders
lling the return	Total	Cost of sales and operations	Interest paid	(less deficit)	income		Corpora- tion deduc- tion	to Ú.S. tax	Total	lax, surtax, and alter- native tax	credit claimed	credit	tive credit	after credits	except in own stock
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All industries															
Total	1,065,277,650	765,166,624	46,714,926	60,061,856	62,855,025	2,793,169	981,134	54,989,130	26,174,167	25,827,960	9,119,685	2,255,718	2,902	14,795,862	21,294,3
50,000,000 under \$500,000,000	99,438,016 127,032,343 838,807,291	71,976,641 93,625,689 599,564,294	2,465,847 2,750,152 41,498,927	4,560,836 6,135,321 49,365,699	5,087,002 6,480,945 51,287,078	526,166 345,624 1,921,379	18,704 60,693 901,737	4,714,779 6,320,425 43,953,926	2,230,471 2,978,537 20,965,159	2,214,731 2,962,736 20,650,493	348,293 574,763 8,196,629	168,886 214,670 1,872,162	322 212 2,368	1,712,970 2,188,892 10,894,000	1,451,2 2,055,0 17,788,1
Mining					-										
Total	8,067,145	5,728,376	277,230	1,100,516	1,213,519	113,003	67,049	1,022,537	496,605	475,594	239,540	37,402	20	219,643	281,
50,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 ,000,000,000 or more	2,448,602 2,574,596 3,043,947	1,833,586 1,794,942 2,099,848	92,643 90,672 93,915	315,346 234,114 551,056	344,413 318,050 551,056	29,067 83,936 —	2,802 21,864 42,383	293,370 281,077 448,090	131,689 137,306 227,610	127,262 134,470 213,862	56,300 32,057 151,183	8,415 9,009 19,978	7 13	66,967 96,240 56,436	61, 51, 168,
Oil and gas extraction Total	2,244,386	1,503,023	101,763	296,149	327,860	31,711	2,802	292,843	139,108	133,503	57,524	8,049	_	73,535	52,
50,000,000 under \$500,000,000	1,392,662 851,724	1,044,569 458,454	56,976 44,787	175,051 121,098 —	204,118 123,742	29,067 2,644	2,802 — —	184,183 108,660	84,529 54,579	81,716 51,787	51,826 5,698	2,253 5,796	_	30,450 43,085	20, 32,
All other mining		-													
Total	5,822,759	4,225,353	175,467	804,367	885,659	81,292	64,247	729,694	357,497	342,091	182,016	29,353	20	146,108	226
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000 00,000,000 or more	1,055,940 1,722,872 3,043,947	789,017 1,336,488 2,099,848	35,667 45,885 93,915	140,295 113,016 551,056	140,295 194,308 551,056	B1,292	21,864 42,383	109,187 172,417 448,090	47,160 82,727 227,610	45,546 82,683 213,862	4,474 26,359 151,183	6,162 3,213 19,978	7 13	36,517 53,155 56,436	40 19 168
Construction															
Total	5,368,483	4,298,748	123,024	185,060	198,678	13,618	322	190,780	90,937	90,330	22,729	10,591	3	57,614	62
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000 000,000,000 or more	3,482,049 1,886,434 —	2,829,801 1,468,947 	80,928 42,096 —	163,943 21,117 —	164,776 33,902 —	833 12,785 —	322 — —	157,954 32,826 —	75,585 15,352 —	75,388 14,942 —	20,825 1,904 —	4,137 6,454 —	- -	50,620 6,994 —	38 23
Manufacturing													1		
Total	752,958,600 66,013,981	577,298,495 47.642.088	14,570,949 1,324,523	. 49,729,998 3,454,206	50,743,501 3,735,874	1,013,503 281,668	905,632	43,831,827 3,522,509	20,832,425 1,669,094	20,548,603 1,661,235	7,977,459 248,664	1,408,656 116,104	2,442 283	11,443,868 1,304,043	14,878 1,178
0,000,000 under \$1,000,000,000	88,412,007 598,532,612	65,029,525 464,626,882	1,622,875 11,623,551	5,227,945 41,047,847	5,292,180 41,715,447	64,235 667,600	36,014 855,181	5,192,099 35,117,219	2,438,158 16,725,173	2,426,519 16,460,849	486,141 7,242,654	163,003 1,129,549	194 1,965	1,788,820 8,351,005	1,7752 1,752 11,947
Food and kindred products Total	65,127,674	50,872,033	1,063,547	2,970,500	3,093,671	123,171	2,657	3,011,431	1,443,271	1,439,110	265,902	84,492	46	1.092.831	1,013
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000 000,000,000 or more	13,424,551 24,866,558 26,836,565	11,011,463 19,965,164 19,895,406	148,367 339,243 575,937	479,278 1,250,897 1,240,325	540,322 1,250,897 1,302,452	61,044 	73 1,111 1,473	485,839 1,234,317 1,291,275	233,107 590,219 619,945	232,604 588,670 617,836	11,579 90,717 163,606	10,414 34,372 39,706	6 13 27	211,108 465,117 416,606	127 373 512
Tobacco manufactures													}		
Total	8,125,829	5,496,568	334,463	1,048,769	1,048,769	-	558	996,348	479,697	477,176	164,777	18,342	-	296,578	319
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000 000,000,000 or more	*8,125,829	*5,496,568	*334,463	1,048,769	1,048,769		*558	996,348	*479,697	477,176	164,777	18,342	=	296,578	*319
Textile mill products Total	7,568,993	5,905,084	171,277	235,122	295,760	60.638	6	287,416	138,253	137,422	1,755	15,537	26	120.935	90
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000 000,000,000 or more	2,433,006 5,135,987	1,933,029 3,972,055	50,208 121,069	51,035 184,087	52,915 *242,845	1,880 58,758	6 _ _	47,686 239,730	22,985 115,268	22,811 *114,611	36 1,719	5,333 10,204	.56	17,616 103,319	19
Apparel and other textile products															
Total	1,611,811	1,205,137	46,771	67,018	67,796	778	224	56,320	27,143	26,996	1,944	897	3	24,?99	31
i0,000,000 under \$500,000,000 i0,000,000 under \$1,000,000,000 i000,000,000 or more	1,611,811	1,205,137 — —	46,771 — —	67,018 — —	67,796 — —	778 — —	224 _ _	56,320 —	27,143 — —	26,996 — —	1,944 	897 — —	3 _ _	24,299 	31
Lumber and wood products	10.074.450	8 40t 850	450 450	007 004	994,293	87 000	960	101107	200 500	240 505	25 440	40.000		011 507	
Total	12,271,458 1,016,047 11,255,411	8,195,852 778,627 7,417,225	456,458 33,568 422,890	907,231 22,319 884,912	994,293 44,225 950,068	87,062 21,906 65,156	886 34 852	1,011,967 42,866 969,101	328,666 18,254 *310,412	318,525 18,229 *300,296	35,118 49 35,069	48,906 2,731 46,175	55 *55	244,587 15,474 229,113	236 12 1224

Footnotes at end of table

							U.S. corporation	sContinued							
Major industry and size of total assets of U.S. corporation filing the return		Deductions Cost of		Net income (less	Net income	Deficit	Western Hemi- sphere Trade Corpora-	Income subject to U.S.	U incon bei cre	e tax ore dits Normal	Foreign lax credit	Invest- ment	Work incen- tive	U.S. income tax	Distri- butions to stock- holders
	Total	sales and opera- tions	Interest paid	deficit)			tion deduc- tion	tax	Total .	tax, surtax, and alter- native tax	claimed	credit	credit	after credits	except in own stock
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Manufacturing—Continued															
Paper and allied products															
Total	13,953,831	9,802,894	202,166	1,603,988	1,603,988	-	1,350	1,598,955	711,683	709,489	128,236	46,981	62	536,404	422,
50,000,000 under \$500,000,000	2,033,391 3,124,794	1,564,564 2,251,581	29,504 49,818	139,988 390,948	139,988 390,948	_	74 439	140,399 389,958	60,336 178,980	60,178 178,861	1,094 17,551	8.804 9.993	21	50,417	31
,000,000,000 or more	8,795,646	5,986,749	122,844	1,073,052	1.073,052	_	837	1,068,598	472,367	470,450	109,591	28,184	33	151,428 334,559	98 292
Printing and publishing															
Total	5,001,483	3,234,566	106,069	419,434	419,434	-	458	408,342	183,019	182,712	24,050	9,393	3	149,573	168
50,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 ,000,000,000 or more	2.052,997 2,948,486 —	1,475,553 1,759,013 —	19,947 86,122 —	164,721 254,713 —	164,721 254,713 —		458 —	161,279 247,063 —	75,663 107,356	75,483 107,229 —	12,182 11,868	2,791 6,602 —	(²) 3 	60,690 88,883	57 110
Chemicals and allied products		İ													
Total	59,432,050	39,886,800	1,005,543	6,406,705	6,412,729	6,024	53,798	6,248,714	2,966,953	2,954,764	690,631	212,098	90	2,064,134	2,122
50,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 000,000,000 or more	9,677,116 14,595,482 35,159,452	5,919,822 9,479,617 24,487,361	188,452 237,275 579,816	875,221 1,341,168 4,190,316	875,221 1,347,192 4,190,316	6,024	6,553 14,672 32,573	841,821 1,324,614 4,082,279	402,101 624,535 1,940,317	400,532 622,459 1,931,773	75,190 161,222 454,219	25,785 33,032 153,281	9 28 53	301,117 430,253 1,332,764	322 519 1,280
Petroleum (including integrated) and coal products														1,000	,,200
Total	246,012,238	209,539,221	2,091,597	19,466,797	19,497,728	30,931	705,519	13,719,143	6,735,824	6,543,858	4,599,841	291,254	· 4	1,844,725	3,897
0,000,000 under \$1,000,000,000	*2,116,467	*1,740,636	*24,041	118,455	136,004	*17,549	2,567	120,781	*58,189	157,710	*54,683	,900	' <u>-</u>	*2.606	*10
000,000,000 or more	243,895,771	207,798,585	2,067,556	19,348,342	19,361,724	13,382	702,952	13,598,362	6,677,635	6,486,148	4,545,158	290,354	4	1,842,119	3,887
Total	12,751,142	8,843,784	331,086	386,494	386,494	_	779	377,854	181,786	179,910	52,355	35,539	75	93,817	203
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000 000,000,000 or more	12,751,142	*8,843,784	*331,086	*386,494	*386,494	=	· - - -779	*377.854	· - 181.786	- 179,910	-52,355	*35,539	- '75	• - •93,817	*203
Leather and leather products				1					,		55,555	35,000		55,511	200
Total	2,532,949	1,744,312	71,130	29,083	65,808	36,725	-	58,653	28,256	28,122	705	698	· 1	26,852	32
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000 00,000,000 or more	*2,532,949 —	*1,744,312	*71,130	*29,083	*65,808 —	*36,725	=	*58,653	*28,256	*28,122	*705 —	*698	1	*26,852	132
Stone, clay, and glass products														_	
Total	9,904,343	6,648,916	195,623	466,425	467,459	1,034	1,591	450,219	208,635	204,798	57,080	38,039	36	113,480	252
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000	2,197,264 2,927,073	1,522,015 1,935,843	48,016	107,155	108,189	1,034		103,686	50,471	49,094	8,160	5,619	3	36,689	57
000,000,000 or more	4,780,006	3,191,058	56,834 90,773	111,055 248,215	111,055 248,215	_	1,591	108,890 237,643	51,873 106,291	50,900 104,804	9.754 39,166	8,909 23,511	12 21	33,198 43,593	86 107
Primary metal industries					}										
Total	60,463,416	45,508,765	1,477,526	4,367,609	4,371,804	4,195	98,706	3,846,967	1,844,874	1,827,347	356,723	196,994	238	1,290,919	977
10,000,000 under \$500,000,000 10,000,000 under \$1,000,000,000 000,000,000 or more	3,263,642 6,716,056 50,483,718	2,540,580 5,552,997 37,415,188	88,553 96,075 1,292,898	352,788 450,344 3,564,477	352,788 454,539 3,564,477	4,195	65 2,041 96,600	299,618 450,514 3,096,835	143,012 216,162 1,485,700	142,710 214,872 1,469,765	6,623 13,449 336,651	5,639 10,409 180,946	17 25 196	130,733 192,279 967,907	57 84 835
Fabricated metal products	!	- 1	1					ļ							
Total	11,794,515	8,519,570	248,084	653,998	666,478	12,480	5,711	655,898	310,469	309,020	64,517	29,622	110	. 216,220	219
0.000,000 under \$500,000,000 0,000,000 under \$1,000,000,000 00,000,000 or more	4,163,713 *7,630,802	2,945,196 5,574,374	93,562 154,522	223,672 *430,326	235,882 430,596	. 12,210 270 —	982 *4,729	232,355 423,543	111,371 199,098	110,767 198,253	19,900 44,617	14.816 14.806	.81 *29	76,574 139,646	54 *164
Machinery, except electrical	j										ļ				
Total	45,702,148	28,345,186	1,759,397	4,655,017	4,793,508	138,491	17,799	4,760,966	2,279,381	2,272,073	782,589	111,197	212	1,385,383	1,506
50,000,000 under \$500,000,000 10,000,000 under \$1,000,000,000 000,000,000 or more	8,440,474 5,146,866 32,114,808	5,457,038 3,735,211 19,152,937	213,996 99,277 1,446.124	434,138 80,556 4,140,323	457,099 82,397 4,254,012	22,961 1,841 113,689	3,607 2,731 11,461	445,993 79,568 4,235,405	212,315 36,506 2,030,560	211,543 36,220 2,024,310	67,992 18,167 696,430	14,498 6,752 89,947	47 7 158	129,778 11,580 1,244,025	158 66 1,281
Electrical and electronic equipment	j	1	ļ	ŀ											
Total	52,752,057	36,240,681	1,720,792	1,822,376	1,973,022	150,646	6,535	1,915,028	891,404	875,939	234,333	94,208	286	562,577	1,031
50,000,000 under \$500,000,000	5,719,772 10,458,071 36,574,214	4,050,017 7,602,202 24,588,462	124,990 180,266 1,415,536	243.165 538,439 1,040,772	314,756 538,439 1,119,827	71,591 — 79,055	1,621 3,106 1,808	309,314 532,046 1,073,668	146,183 253,235 491,986	145,657 250,903 479,379	30,877 39,059 164,397	8,403 24,959 60,846	22 67 197	106,881 189,150 266,546	130 165 716

[Money amounts are in thousands of dollars] U.S. corporations-Continued US income tax Western Distri-Deductions U.S. Hemibutions Foreign Income to stock-Net income Investincensubject to U.S. Major industry and size of total Trade tax holders income Normal Deficit Corpora assets of U.S. corporation income credit after except tax, Cost of credits filing the return deficit) surtax, Interest sales and Total deducstock Total and alter native tions tax (25) (26) (27) (21) (22) (23) (24)(17) (18) (19)(20) (15) (16) (14) (13) Manufacturing—Continued Motor vehicles and equipment 602,179 1,618,727 105.024 617 397,788 2,423,000 273,741 5,567 2,393,775 1,105,608 1,098,739 2,379,795 2,149,259 75,429,455 94.990.662 Total 32,903 3.632 88,550 37.62 4.03 70,725 22,441 93 166 3.154.788 2,418,141 \$250,000,000 under \$500,000,000 *101,392 *595 *571,745 1,585,824 1,061,110 *393,757 *1,067,489 *2,329,834 *251,300 4,420 *2,305,225 *73,011,314 *2,282,115 *91,835,874 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more ... Transportation equipment, except motor vehicles 351,917 300.024 894,159 422,233 419,060 24,915 44,845 556 1,010,126 35,786 1,242 24,074,734 974,340 31,448,099 585,681 29 669 22,325 33,340 33,154 2,103 1,536 32 69.428 963,563 18,901 71,257 71.257 1,262,403 21,595 \$250,000,000 under \$500,000,000 5,559 17,253 85.724 39,846 9.397 2,880,278 120,591 120 591 \$500,000,000 under \$1,000,000,000 3 791 132 33,912 519 297,059 256,104 346,060 35,786 739,007 348,743 818,278 26,394,564 20,230,893 782,492 \$1,000,000,000 or more instruments and related products 376 541 372,561 473,151 84.050 17,516 474,130 998,201 45,213 1,528 990,561 5,133,648 110,268 952 988 7,563,748 Total 18 011 42.05 4.152 2,284 103,262 41,686 101,881 49 490 48 292 61 576 1,023,874 45.892 1.665.21 \$250,000,000 under \$500,000,000 . 424,859 *79,898 15,232 *330,510 358.530 *1,528 425,640 *888,680 *891,412 894,939 *3,527 *5,898,533 *4,109,774 *64.376 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more All other manufacturing 57,148 53,897 71,140 70,392 10,150 7,074 19 146,845 153,433 6,588 718 149,111 2.671,289 213,676 3,950,154 Total \$250,000,000 under \$500,000,000 *19 *53,897 *57,148 *10,150 *7.074 *70,392 146,845 153,433 *6.588 *718 149,111 *71,140 *3,950,154 12,671,289 *213,676 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more 130 3 Transportation and Public Utilities aus ere 3,598,183 61,839 626,997 263 1,640,998 2.311,509 553,608 3,945 4,887,781 2,330,097 5.174,543 55,150,330 5,330,588 4.620.935 90.143.92 Total 11,67 60,022 30 948 150.15 72.656 71 910 113,792 160,739 183 849 23.110 2.329.895 \$250,000,000 under \$500,000,000 3.694.72 15,564 45,313 137.033 206 462 242 842 513,207 243 465 6,815,176 46,005,259 278,783 4.938,013 509,98 593,891 258 1.374.514 3,430,202 \$500,000,000 under \$1:000,000,000 1,996,757 2,013,976 3.826 4.224.420 3,950,212 4,470,452 520,240 77,553,99 \$1,000,000,000 or more Transportation 447,976 253,247 138.774 43 403,466 15,348 412,078 125 886,166 407,412 1,235,306 725,256 1,137,334 32,906,552 21,643,162 Total 24,769 39.045 102.014 49,503 713 9 745 (z) 131,174 134,645 3,471 79.992 \$250,000,000 under \$500,000,000 3,077,320 1.986.090 32,786 83,057 271,538 10,205 83,237 523 193,030 183.911 10 258 5 363 537 4.292.334 118,824 39 141.697 390,421 \$500,000,000 under \$1,000,000,000 14,112 398,349 125 604,165 274.672 818,778 15,364,73 962,284 420,429 \$1,000,000,000 or more 24,465,695 Communication 1,012,122 2 386 579 1,448,626 28,681 420,123 181 1,461,107 1.216 3,021,868 3,014,814 3.031.693 16.879 40,457,079 22,497,362 2,706,391 Total *420.123 *181 *1,012,122 *2,386,579 1.448.626 *28,681 *1,461,107 *3,031,693 *16,879 *1,216 *3,021,868 \$250,000,000 under \$500,000,000 *22,497,362 *2,706,391 *3,014,814 40,457,079 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more Electric, gas, and sanitary services 375,629 763,628 39 17,810 68,100 461,578 459,417 124,651 2,604 979,747 11,009,806 1,388,891 880,865 1,005,516 16,780,290 Total \$250,000,000 under \$500,000,000 25,738 __ 39 *17.410 *31 459 *26,067 435,511 53,930 *52.925 56,715 *3.790 *88,653 *1.371.799 *968,495 732,169 \$500,000,000 under \$1,000,000,000 358,219 433,679 16,814 60,439 120,861 2,485 925.817 827,940 948,801 10,041,31 1.300,238 \$1,000,000,000 or more 15,408,491 Wholesale and Retail Trade 669,560 76,656 85 504,405 826,823 250,573 350,807 1,046 1,735,825 831,719 1,420,264 1,771,07 2,307,036 85,450,192 Total 112,778,833 51,387 165,283 188 038 5.838 17,222 119,880 852 393,670 188 354 412 650 294,343 292,770 17.880.051 14,794,758 \$250,000,000 under \$500,000,000 105,100 105.283 223.915 220 184 247,217 1,765,476 201 129 21,008,594 16,816,150 60 277,530 562,648 \$500,000,000 under \$1,000,000,000 538,082 533,685 211.586 48,906 165 1.121.97 1,134,506 208,141 73,890,188 53,839,284 \$1,000,000,000 or more Wholesale trade 65,389 13,970 12 129,483 336,009 195.512 973 704.023 338,977 126,883 38,208,595 720,275 594,961 721,844 41,772,667 Total 62,332 8,047 4.805 70,518 3,472 852 147.16 70,609 205,708 157,056 119,880 9,317,748 8,291,494 26,930 14 993 \$250,000,000 under \$500,000,000 32,383 32 297 3.697 70.802 7.003 6,358,466 26,096,453 5 725 943 233,194 7,421 (2) 40.22 42.349 \$500,000,000 under \$1,000,000,000 188,343 489,365 235,985 493,986 423,586 493.986 \$1,000,000,000 or more Retail trade: Total 604,171 374,922 62,686 73 490.814 55,061 73 1,031,802 492,742 1.049.227 223,924 825 303 71,006,166 47,241,597 1,586,761 Total 43,340 102 951 117.745 117,520 2,366 246,509 255,594 255 594 8,562,303 6,503,264 88.635 \$250,000,000 under \$500,000,000 72,803 29,452 8 784 34.662 72,900 15.783 152.68 14,650,128 11,090,207 156 236 237,309 520,299 41 485 \$500,000,000 under \$1,000,000,000 632,606 302,097 300,491 23,243 432,379 640,520 208,141 29,648,126 1,341,890

Footnotes at end of table

\$1 000 000 000 or more

47,793,735

							J.S. corporation	s-Continued							
Major industry and size of total		Deductions		Net			Western Hemi- sphere	Income	U. incom bef cre	ne tax ore	Foreign	Invest-	Work	U.S.	Distri- butions
assets of U.S. corporation filing the return	Total	Cost of sales and operations	Interest paid	income (less deficit)	Net income	Deficit	Trade Corpora- tion deduc- tion	subject to U.S. tax	Total	Normal tax, surtax, and alter- native tax	tax credit claimed	ment credit	incen- tive credit	lax after credits	holders except in own stock
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Wholesale and Retail Trade—Continued															
Retail trade: General merchandise stores		i	ł										1		
Total	44,577,543 44,577,543	26,423,838 *26,423,838	1,417,084 1,417,084	387,817 . *387,817	611,741 611,741	223,924 223,924	73 *73 —	603,621 603,621	288,064 *288,064	286,566 286,566	24,924 24,924	35,672 35,672	37 37	227,431 227,431	49 4
,000,000,000 or more	•	'	1	•	•	•		·	•	•	•	1	•	1	
Total	22,305,126	17,688,068	59,976	246,419	246,419	_	_	243,734	116,905	116,635	1,105	19,344	25	96,431	84
50,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 ,000,000,000 or more	6,284,600 16,020,526	5,006,789 *12,681,279	24,426 *35,550	120,409 126,010	120,409 126,010		-	117,777 125,957	56,373 60,532	56,292 60,343	954 151	5,048 14,296	25	50,371 46,060	·6
Retail trade: All other			ļ											j	
Total	4,123,497	3,129,691	109,701	191,067	191,067	_	-	184,447	87,773	87,613	29,032		11	51,060	2
50,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 ,000,000,000 or more	*4,123,497 —	*3,129,691 —	*109,701 —	*191,067 —	*191,067 —		=	*184,447 —	*87,773	*87,613	*29,032 —	*36,702 —	11 	*51.060	•2
Finance, Insurance, and Real Estate			ļ												
Total	87,111,321	32,497,441	23,587,548	2,732,911	3,389,325	656,414	2,413	2,984,142	1,432,084	1,416,894	528,391	56,616	72	847,005	1,71
50,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 000,000,000 or more	2,347,936 2,565,719 82,197,666	806,882 691,578 30,998,981	267,300 384,839 22,935,409	86,724 49,504 2,695,691	132,418 35,983 3,220,924	45,694 85,487 525,233	2,396 17	98,085 24,631 2,861,426	46,719 11,899 1,373,466	46,403 11,797 1,358,694	3,041 3,945 521,405	1,870 . J 54,286	- 72	41,808 7,494 797,703	1,6
Banking		·				·	!		,,-	.,	,			70.1.00	.,
Total	29,212,520	182,620	19,843,026	1,148,780	1,209,098	60,318	2,396	1, 190,098	575,480	564,896	431,880	41,060	49	102,491	1,00
50,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 000,000,000 or more	*342,640 28,869,880	19,405 163,215	170,197 19,672,829	*23,996 1,124,784	*27,996 1,181,102	4,000 56,318	2,396 —	*25,472 1,164,626	*12,261 563,219	*12,196 552,700	3,945 427,935	453 40,607	- 49	*7,863 94,628	99
Credit agencies other than banks	.	l	Į.		-			į					l	l	
Total	16,381,377	11,115,138	2,206,299	189,416	224,608	35,192	17	195,733	92,908	89,503	21,681	6,838	5	64,384	19
00,000,000 under \$1,000,000,000	213,518 390,105 15,777,754	32,455 70,448 11,012,235	67,417 123,140 2,015,742	23,616 8,852 174,652	27,030 4,396 193,182	3,414 13,248 18,530	_ 17	26,141 3,247 166,345	12,560 1,574 78,774	12,464 1,552 75,487	21,681	47 86 6,705	_ 5	12,513 1,488 50,383	15
Security, commodity brokers and services	1,352,553	477	***										1		
Total	278,586 1,073,967	477 477 —	296,130 33,389 262,741	58,542 389 *58,931	71,591 4,321 67,270	13,049 4,710 8,339	-	67,571 1,168 66,403	31,923 558 31,365	31,916 551 31,365	1,278 551 1727	1,062 — 1,062	- 1	29,582 7 29,575	•
Insurance					•								ŀ		
Total	39,319,403	21,079,463	1,040,438	1,289,643	1,828,148	538,505	-	1,499,052	716,705	715,734	72,620	6,267	17	637,801	45
0,000,000 under \$500,000,000	1,343,616 1,484,679 36,491,108	701,194 574,124 19,804,145	26,441 42,612 971,385	25,213 57,972 1,322,402	53,433 1,928 1,772,787	28,220 59,900 450,385	=	35,000 — 1,464,052	16,650 15 700,040	16,592 — 699,142	1,558 71,062	355 5,912	- 17	14,737 15 623,049	4
eal estate and holding and other investment companies, except bank holding companies	1	ļ					ł								
Total	845,468	119,743	201,655	46,530	55,880	9,350		31,688	15,068	14,845	932	1,389	_	12,747	
0,000,000 under \$500,000,000	*845,468	119,743	201,655	46,530	*55,880	9,350 — —	_	31,688 — —	15,068	14,845	932	1,389	_	12,747	*1
Services													ŀ		
Total	8,849,347	4,743,042	518,551	272,172	364,388	92,216	727	336,238	160,300	158,207	39,154	38,800	17	82,329	9
50,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 000,000,000 or more	3,570,677 1,689,788 3,588,882	1,739,631 1,009,371 1,994,040	292,318 83,670 142,563	87,108 9,464 194,528	113,022 56,673 194,693	25,914 66,137 165	291 271 165	99,037 56,401 180,800	46,374 27,074 86,852	44,495 27,066 86,646	12,663 2,003 24,488	9,467 3,781 25,552	17 (2)	24,227 21,290 36,812	3

							led Foreign Corpora	ations					
			1	Current	Foreign earnings a	corporations with and profits (+) before	current ore taxes	Distribu	itions	Re	eceipts by foreign o	corporations from-	
Major industry and size of total	Number of	i		earnings				T			U.S.	corporation filing ret	lurn
assets of U.S. corporation filing the return	foreign corpora- tions	Total assets	Business receipts	and profits (less deficit) before taxes	Number of foreign corpora- tions	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	All related persons	Total	(39) 13,634,664 542,149 76,140 12,296,374 10,568 3,552 7,015 672 672 672 9,895 3,552 6,343 11,769,665 495,512 561,473 10,712,680 263,412 15,075 173,699 74,728 5,369 9,411 9,411 739 739 739 747,140	Compensation received for certain services
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All industries													
Total	19,142	228,376,784	281,271,223	20,938,077	11,346	23,493,809	7,592,591	6,954,148	5,117,928	41,469,279	18,392,783	13.634.664	960.80
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	3,463 3,747 11,932	16,038,548 21,309,700 191,028,536	18,957,057 27,797,875 234,516,291	1,865,139 2,469,304 16,603,634	2,113 2,265 6,968	2,085,623 2,727,772 18,680,413	646,914 891,529 6,054,148	452,202 667,109 5,834,837	338,658 484,810 4,294,460	2,432,101 2,435,878 36,601,301	830,600 1,091,433 16,470,750	542,149 796,140	46,186 39,944 874,678
Mining		- 1							ì				
Total	269	1,799,613	1,612,428	354,014	137	363,913	54,892	85,833	82,205	104,603	36,919	10,568	2,314
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or mare	94 108 67	758,846 566,271 474,496	861,884 445,846 304,698	132,435 118,493 103,085	45 60 32	138,575 121,818 103,520	13,220 15,559 26,113	37,156 7,401 41,276	35,208 5,851 41,146	57,710 31,037 15,856	17,868 15,534 3,518		1,069 4 1,20-
Oil and gas extraction	[1						
Total \$250,000,000 under \$500,000,000 \$550,000,000 under \$1,000,000,000 \$1,000,000 or more	133 48 85	769,183 256,706 512,477	738,084 349,532 388,552	147,149 34,836 112,313	67 23 44	155,091 39,534 115,557	22,546 9,994 12,552	8,538 2,676 5,862	6,949 2,466 4,483	45,646 22,136 23,510	22,475 13,615 8,860	_	91 87 4
All other mining					_}		_	-[-	_	-[-
Total	136	1,030,430	874,344	206,864	70	208,821	32,346	77,295	75,256	58,958	14,444	9,895	1,40
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	46 23 67	502,140 53,794 474,496	512,352 57,295 304,698	97,599 6,179 103,085	22 16 32	99,041 6,261 103,520	3,226 3,007 26,113	34,480 1,539 41,276	32,742 1,369 41,146	35,574 7,528 15,856	4,253 6,673 3,518	3,552	19
Construction	1		.										
Total	. 271	1,932,227	2,371,154	258,495	132	292,507	63,627	29,307	9,433	255,836	45,135	_	1,38
\$250,000,000 under \$500,000,000	157 114 —	1,184,096 748,130 —	1,345,517 1,025,637 —	149,467 109,029 —	75 57 —	168,400 124,107 —	36,602 27,025 —	27,227 2,080 —	8,686 747 —	188,645 67,191	11,153 33,982 —	-	1,26 12
Manufacturing							1					1	
Total	. 15,199	181,388,800	249,337,879	18,624,547	9,202	20,751,610	6,773,706	6,382,300	4,736,999	33,249,103	15,586,740	11,769,665	932,78
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	2,575 3,045 9,579	12,170,239 17,851,445 151,367,117	14,944,254 22,780,607 211,613,018	1,450,722 2,062,460 15,111,365	1,647 1,867 5,688	1,610,148 2,253,268 16,888,193	557,609 782,391 5,433,706	374,816 619,038 5,388,447	283,692 457,233 3,996,074	1,697,132 1,907,915 29,644,056	708,014 . 772,738 . 14,105,988	561,473	39,78 38,58 854,41
Food and kindred products	4074	0.500.005									.		
Total	1, 97 1 274	9,699,235 1,039,351	1 4,925,403 1,884,852	1,060,402	1,135 154	1,188,786 134,056	413,090 37,041	323,900 25,284	248,565 16,296	995,114 88,888	417,686		2,59
\$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	707 990	4,196,109 4,463,776	6,735,764 6,304,786	448,328 499,625	420 561	485,430 569,300	173,086 202,963	150,495 148,122	104,999 127,270	541,753 364,472	45,142 221,029 151,515	173,609	41: 1,95: 22:
Tobacco manufactures Total	180	1,629,431	2,064,895	105,299	90	125,644	35,325	23,829	17,604	179,319	41,273	5 260	8,25
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	180	1,629,431	2,064,895	105,299		125,644	*35,325	23,829	17,604	179,319	41,273	-	18,25 18,25
Textile mill products		1				j]				1		
Total	126	716,133	712,855	20,241	65	56,007	20,159	12,383	9,983	46,267	18,343	9,411	25
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	17 109	80,836 635,297	73,234 639,621	9,024 *11,218	14 *51	9,080 *46,927	3,442 *16,717	1,517 10,867	1,500 8,483	1,454 *44,813	1,251 17,092	9,411	18
Apparel and other textile products	{	j						1					
Total	51	233,854	426,413	22,802	31	30,231	10,201	580	527	8,689	7,822	1	-
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	51 - -	233,854 — —	426,413 — —	22,802 — —	31	30,231 - -	10,201 — —	580 — —	527 - -	8,689 — —	7,822 — —	739 	-
Lumber and wood products	ł							į			-		
Total	194 B 186	1,306,684 3,817 1,302,867	1,439,384 4,822 1,434,562	1 79,846 1,966 177,879	109 6 103	198,463 1,984 196,479	57,563 344 57,219	77,461 247 *77,214	49,276 247 *49,029	273,666 1,733 *271,933	204,470 *204,470		23: *23:

Footnotes at end of table.

(Money amounts are in thousands of dollars)

Footnotes at end of table.

}		1			Foreign		lled Foreign Corpo	ranons					
				Current	Foreign earnings	corporations with and profits (+) before	current ore taxes	Distrib	utions	•	Receipts by foreign	corporations from-	
Major industry and size of total	Number of			earnings and profits							U.S.	corporation filing re	eturn
assets of U.S. corporation filing the return	foreign corpora- tions	Total assets	Business receipts	(less deficit) before taxes	Number of foreign corpora- tions	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	All related persons	Total	Sales of stock in trade (39) 146,262 31,403 114,859 1,776 903 872 554,309 49,527 33,745 471,037 3,285,229 165,257 1,789 1,789 1,789 1,789 1,789 1,789 1,789 1,789 1,789 1,800 22,881 6,115 248,355 4,394 12,154 231,807 40,629 11,889 12,840 12,154 231,807	Compensation received for certain services
}	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Manufacturing—Continued Paper and allied products			ļ										
Total	336	3,476,534	3,792,174	541,219	221	548,279	206,418		112,350	311,150	204,999	146,262	1,2
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000,000 or more	36 55 245	81,266 707,767 2,687,501	116,783 700,505 2,974,886	6,921 97,220 437,079	24 40 157	9,442 98,931 439,906	3,412 34,435 168,571	597 34,549 166,568	374 12,440 99,536	7,142 91,438 212,569	2,916 46,139 155,943		1,2
Printing and publishing Total	220	644,265	600,794	66,695	119	72,825	30,483	,	19,382	172,161	4.814	į	
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 11,000,000,000 or more Chemicals and allied products	87 133 —	467,349 176,916 —	378,603 222,191 —	39,845 26,850	54 65 —	44.524 28,301 —	19,143 11,340 —	16,443	15,042 4,339	159,367 12,794	2,075 2,740	903	6: 5: 1:
Total	3,205	23,671,175	26,589,439	3,258,838	1,986	3,456,972	1,135,703	1,008,074	812,956	2,752,071	1,136,317	EE4 200	50.4
5250,000,000 under \$500,000,000 5500,000,000 under \$1,000,000,000 51,000,000,000 or more	727 964 1,514	3,313,944 5,693,630 14,663,602	3,677,258 6,177,207 16,734,974	465,755 786,548	, 456 613	505,693 829,345	155,250 288,241	161,274 228,683	125,082 198,257	316,887 317,353	106,993 56,139	49,527 33,745	50,1 -25,7 2,4:
Petroleum (including integrated) and coal products	1,514	14,003,002	10,734,974	2,006,536	917	2,121,934	692,212	618,117	489,617	2,117,831	973,186	471,037	21,9
Total	1,422	51,448,139	90,653,915	5,719,378	806	6,364,460	1,779,808	2,129,275	1,697,975	14,537,252	4,752,619	3.285.229	403,4
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000,000 or more	1,402	*232,158 51,215,981	90,386,138	*10,784 5,708,594	*8 798	14,106 6,350,354	*3,248 * 1,776,560	*4,127 2,125,147	4,127 1,693,848	*50,429 14,486,824	213	_	
Rubber and miscellaneous plastics products	,,		23,000,100	5,1 55,05	100	0,030,034	1,770,500	2,123,147	1,053,046	14,400,824	4,752,406	3,285,229	403,4
Total	405	4,416,754	5,753,227	333,521	229	372,260	132,236	76,438	61,425	762,980	177,269	165,257	1,30
500,000,000 under \$1,000,000,000	*405	*4,416,754	*5,753,227	*333,521	.229	*372,260	*132,236	*76,438	- 161,425	*762,980	*177,269	165,257	1,3
Leather and leather products						i			1	.	i		
Total	85 185 —	182,015	194,838 194,838	6,193 6,193	42	12,961 *12,961	6,005 6,005	226 *226	169 169	2,619 *2.619	1,995 1,995		
Stone, clay, and glass products	İ					1			_1	_	-	-	
Total	273	2,558,790	2,485,990	258,642	190	276,930	97,025	68,115	64,073	195,628	61,953	41,877	9,5
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000,000 or more	82 60 131	428,019 513,606 1,617,165	387,937 472,872 1,625,182	29,146 48,673 180,823	53 40 97	31,073 55,368 190,489	9,813 16,180 71,032	3,258 13,631 51,226	2,478 13,464 48,132	33,175 45,715 116,738	26,530 26,728 8,694	22,881	8,77
Primary metal industries		ŀ	ŀ		}		i				0,00	5,115	,,
Total	781 56 133	7,393,729 245,529 710,380	6,078,932 270,120 1,382,386	634,690 37,222 112,723	465 36 89	685,908 37,380 117,571	1 76,713 13,262 35,689	195,810 4,742 17,218	141,468 4,642 16,015	1,003,055 16,525 36,486	487,814 9,799 14,747	4,394	5,2
,000,000,000 or more	592	6,437,820	4,426,427	484,745	340	530,956	127,761	173,850	120,811	950,044	463,268	231,807	5,1
Total250,000,000 under \$500,000,000	518 193	3,248,785 692,018	4,456,485 887 194	350,454	322	395,821	149,052	86,088	69,628	133,072	77,893	. 1	1,3:
,000,000,000 under \$1,000,000,000	*325	2,556,766	3,569,291	123,941	128 194	132,724 263,097	55,731 93.321	19,897 *66,191	13,520 56,108	41,268 '91,804	15,743 62,150		2; 1,10
Machinery, except electrical												1	
Total	1,650 522 187	20,351,724 3,049,596 1,041,164	20,782,060 3,375,391 1,014,490	3,092,864 314,823 66,276	1,057 357	3,280,317 357,770 89,090	1,266,883 139,568 32,190	940,840 90,062 51,583	657,826 71,424 17,101	2,032,827 274,573	1,146,376 170,688	131,559	326,3
,000,000,000 or more	941	16,260,964	16,392,179	2,711,765	589	2,833,457	1,095,125	799,195	569,302	185,471 1,572,783	82,401 , 893,287		11,0 314,5
Total	1,905	17,403,014	19,754,978	1,467,396	1,144	1,686,599	543,925	411,601	356,055	2,131,944	926,387	753,963	75,4
250,000,000 under \$500,000,000	207 329 1,369	1,204,498 1,955,936 14,242,580	1,546,762 2,466,763 15,741,453	149,760 225,637 1,091,999	140 203 801	159,349 251,110 1,276,139	59,112 81,005, 403,808	35,555 41,899 334,148	20,788 32,632 302,636	165,919 527,120 1,438,905	131,331 239,123 555,933		75,45 35 18,57 56,52

[Money amounts are in thousands of dollars]						Controlle	ed Foreign Corporat	tions					
					Foreign o	corporations with co	urrent	Distributi	ons	Re	ceipts by foreign co	orporations from-	
		1		Current earnings	earnings an	d profits (+) before	e iaxes	110000			U.S. c	orporation filing reti	urn
Major industry and size of total assets of U.S. corporation filling the return	Number of foreign corpora- tions	Total assets	Business receipts	earnings and profits (less deficit) before taxes	Number of foreign corpora- tions	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	All related persons	Total	Sales of stock in trade	Compensation received for certain services
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Manufacturing—Continued Motor vehicles and equipment												Control Control	
	1,080	25,266,113	40,709,390	852,989	703	1,242,825	451,762	667,192	319,995	6,269,204	5,472,374	5,311,459	27,34
Total \$250,000,000 under \$500,000,000 \$5500,000,000 under \$1,000,000,000 \$1,000,000 or more	126 *954	407,105 *24,859,008	516,336 *40,193,054	20,917 *832,072	68 *635	30,017 *1,212,808	12,128 *439,635	2,500 *664,692	1,132 *318,863	100,190 16,169,014	96,523 5,375,850	78,652 5,232,807	*27,34
Transportation equipment, except motor vehicles											:4		
Total	419	2,690,303	2,824,474	195,349	231	238,844	83,090	16,184	8,322	451,277	268,566 5.640	207,259 1,364	15,49
\$250,000,000 under \$500,000,000	15	56,085	63,046	1,025 17,101	9 30	2,144 19,855	843 9,147	1.674	1,588	5,933 42,229	17,583	5,707	1.74
\$500,000,000,000 under \$1,000,000,000	48 356	267,635 2,366,583	255,677 2,505,750	177,223	192	216,845	73,100	14,510	6,734	403,116	245,343	200,188	10,9
Instruments and related products	224	4,496,624	4,476,194	401,568	155	453,293	156,672	112,403	84,521	922,899	127,601	100,909	2,4
Total	66	538,833	881.810	85,355	48	87,814	24,768	7,720	7,485	391,995	57,850 *69,751	51,919 *48,990	*2,3
\$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	*158	*3,957,791	3,594,384	*316,213	*107	365,480	*131,905	104,683	*77,037	*530,904	69,751	40,930	2,0
All other manufacturing	2002	. University .	20050 900 000 0	PAGENCE		24.405	21,593	7,296	4,898	67,910	50,170	23,202	1,3
Total	154	555,500	616,039	56,161	102	64,185	21,593	7,290	4,050	01,010			
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	*154	*555,500	*616,039	*56,161	*102	*64,185	21,593	*7,296 —	*4,898 —	*67,910	*50,170	*23,202	*1,3
A PROPERTY OF THE PROPERTY OF		9									-		
Transportation and Public Utilities	855	7,523,965	5,485,766	342,329	478	494,991	113,241	99,618	65,076	555,019	284,548	198,943	5,7
Total	58	45,708	21,141	1,209	20	2,107	591	100	100	6,439 305,876	4,143 189,586	173,913	2,6
\$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	271 526	1,109,747 6,368,510	1,912,678 3,551,947	114,020 227,101	171 287	149,149 343,735	44,365 68,285	28,168 71,350	15,526 49,450	242,704	90,820	25,030	2,0
Transportation		2.75522455			040	275,333	40,362	61,763	36,162	399,148	201,460	168,795	4,1
Total	399	3,190,096	2,623,486	179,284	213	2,089	591	100	100	6,439	4,143	-	2,6
\$250,000,000 under \$500,000,000\$500,000,000 under \$1,000,000,000\$1,000,000,000 or more	50 100 249	45,173 769,504 2,375,418	20,851 1,504,721 1,097,914	1,193 51,864 103,227	57 138	84,322 188,921	20,286 19,485	6,566 55,097	754 35,308	260,044 132,666	161,368 35,949	147,781 21,015	
Communication					126	123,890	42,693	30,325	23,733	66,391	31,101	1,268	1,
Total	216	2,700,693 *2,700,693	1,664,298 *1,664,298	80,225 *80,225	126	*123,890	*42,693	*30,325	*23,733	*66,391	*31,101	1,268	*1,
Electric, gas, and sanitary services						0.22	22.722	7.500	E 400	89,480	51,988	28,880	
Total	240	1,633,177	1,197,982	82,820	139	95,769	30,186	7,530	5,182	89,400	31,300	20,000	
\$250,000,000 under \$500,000,000	*65 175	*149,957 1,483,220	116,268 1,081,714	16,874 65,945	45 94	16,921 78,847	6,078 24,108	3,076 4,454	1,199 3,982	25,340 64,140	25,340 26,648	24,864 4,015	
Wholesale and Retail Trade		34.01397.53	505300-02-943-0	0.550.000									
Total	691	8,135,833	17,408,555	952,998	363	1,047,449	407,056	218,222	163,508	2,953,703	1,684,330	2572427225	8,
\$250,000,000 under \$500,000,000	134	712,046	1,194,183	76,606	74	92,537	11,462 17,176	2,123 4,113	1,546 2,776	390,277 99.887	43,456 61,219	25,081 53,739	
\$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	101 456	583,469 6,840,318	1,503,600 14,710,772	55,292 821,101	51 238	60,121 894,791	378,418	211,986	159,187	2,463,539	1,579,654	1,553,316	7,
Wholesale trade	410	4 020 421	11,831,852	524,237	222	590,983	224,338	119,962	77,957	2,092,162	1,660,678	1,629,967	4.
Total	410 82	4,020,431 599,566	912.561	68,750	45	75,515	5,941	910	657	389,635	42,814 59,114	25,081 53,539	1
\$250,000,000 under \$500,000,000	47 281	223,412 3,197,453	853,974 10,065,316	28,354 427,134	31 146	30,779 484,689	6,263 212,134	2,071 116,982	1,572 75,727	60,613 1,641,913	1,558,750		3
Retail trade: Total		nan name	12000000000	0000000	Sus	450 407	182,717	98,259	85,551	861,541	23,652	2,169	3
Total	281	4,115,402	5,576,703	428,761	141	456,467 17,021	5,521	1,213	888	642	642	-	
\$250,000,000 under \$500,000,000	52 54 175	112,480 360,057 3,642,865	281,621 649,626 4,645,456	7,856 26,938 393,967	29 20 92	29,343 410,103	10,913	2,042 95,004	1,204 83,459	39,274 821,626	2,106 20,904	200	

	т		т	r	, ,		fled Foreign Corpor	rations					
		ļ		Current	Foreigr earnings	corporations with and profits (+) bef	current ore taxes	Distrib	utions	F	leceipts by foreign	corporations from-	
Major industry and size of total	Number of	1		earnings and profits							U.S.	corporation filing re	turn
assets of U.S. corporation filing the return	foreign corpora- tions	Total assets	Business receipts	(less deficit) before taxes	Number of foreign corpora- tions	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	All related persons	Total	Sales of stock in trade	Compensation received for certain services
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Wholesale and Retail Trade— Continued									ļ				
Retail trade: General merchandise stores	•												
Total	202	3,059,146	2,500,939	320,906	93	339,370	144,500	96,776	84,392	75,530	20,344	_k	3,2
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more Retail trade: Food stores	*202	*3,059,146	*2,500,939	*320,906	*93	*339,370	*144,500 •	*96,776 •	*84,392	*75,530	20,344	- -	*3,2
Total	21	932,058	2,808,013	100,206	18	100,207	24.075						
250,000,000 under \$500,000,000	7	12,677 *919,380	36,918 2,771,094	2,250 197,956	5	2,250 197,957	31,875 — *31,875	270 1270	270 - *270	786,012 566 *785,446	3,307 566 *2,741	2,169 *2,169	•
1,000,000,000 or more					·		•	•	'	1	•	1	
Total	58	124,198	267,752	7,649	30	16,890	6,342	1,213	888	_			
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000,000 or more	*58 	*124,198 _	*267,752	*7,649 —	.30	*16,890	·6,342 —	1,213	888	=	=	_	
Finance, Insurance, and Real Estate										_	_	-	
Total	1,364	26,835,351	4,288,737	349,453	774	467,488	153,469	112,565	43,052	4,301,723	714,575	5,345	
250,000,000 under \$500,000,000 .00,000,000 under \$1,000,000,000 .000,000,000 or more	132 78 1,154	668,735 397,857 25,768,760	197,876 81,596 4,009,265	21,366 8,377 319,710	71 44 659	33,060 16,961 417,467	14,277 4,018 135,175	1,829 5,777 104,958	1,603 2,352 39,097	48,224 23,971 4,229,529	7,391 18,374	5,345 - 5,345	9
Banking	,,,,,	20,700,700	1,000,200	0.0,, 10	000	417,407	100,175	. 104,930	39,097	4,229,529	688,811	5,345	9,
Total	523	17,683,718	1,860,869	100,844	294	155,019	44,407	47,814	13,760	3,545,791	608,765	_	4,
250,000,000 under \$500,000,000 .000,000,000 under \$1,000,000,000 .000,000,000 or more	16 507	*313,930 17,569,788	35,625 1,825,245	*5,107 95,737	*6 288	*5,742 149,278	1,390 43,017	133 47,680	_	1,583		=	
Credit agencies other than banks	557	17,500,700	1,020,240	35,757	200	143,276	43,017	47,000	13,760	3,544,208	608,765	-	4
Total	172	3,716,137	674,356	147,979	100	154,580	69,649	26,847	21,975	313,656	18,022	5,333	
50 000 000 under \$500 000 000	11	72,895	12,082	8,254	7	8,423	5,374	_	21,373	7.537	1,064	5,333	
00,000,000 under \$1,000,000,000	9 152	26,279 3,616,963	2,922 659,352	704 139,021	5 88	860 145,296	238 64,037	1,000 25,847	296 21,679	316 305,803	16.958	5.333	
Security, commodity brokers and services		5,010,000	000,002	100,021	00	143,230	04,037	23,047	21,079	303,603	10,936	5,333	
Total	67	305,957	102,888	3,569	43	5,427	2,227	26,686	2	69,264	26,487	_1	
250,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 ,000,000,000 or more	·10 ·57	7,799 *298,158	5,844 97,044	-637 4,206	2 *41	87 5,340	*2,227	159 26,527	- 2	154 '69,110	26,487	=	,
Insurance									-			_	
Total	564	4,770,898	1,562,541	95,257	319	141,761	33,652	9,308	7,314	369,539	61,301	12	4,
50,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 000,000,000 or more	76 34 454	436,310 36,778 4,297,810	92,708 32,863 1,436,970	6,133 7,123 82,001	45 21 253	13,667 8,851 119,242	5,374 1,758 26,521	1,670 2,707 4,931	1,603 2,053 3,658	37,233 16,698	6,327 13,172	크	
eal estate and holding and other investment companies, except bank holding companies		.,207,070	1,430,570	02,001	233	115,242	20,321	4,331	3,008	315,608	41,802	12	4
Total	38	158,641	88,083	1,804	18	10,702	3,535	1,910	_	3,473	_	_i	
0,000,000 under \$500,000,000	*38	158,641	*88,083	1,804	*18 _	10,702	3,535	*1,910 _	-	13,473	<u>-</u>	-	
Services	Ì	·]				ļ	İ	_	_[-	-	-	
Total	493	760,995	766,704	56,241	260	75,850	26,600	26,303	17,656	40.204	40 504	40.000	
50,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 ,000,000,000 or more	313 30 150	498,877 52,782 209,336	392,203 47,911 326,590	33,334 1,634 21,273	181 15 64	40,795 2,348 32,707	13,153 996 12,451	8,951 531 16,821	7,823 325 9,508	49,291 43,674 - 5,616	40,534 38,576 — 1,959	18,006 18,004 —	

[Money amounts are in thousands of dollars]

ŀ							rporations—Continue orations from—Conti					
	U.	S. corporation filing	return-Continued			Any	corporations contro	illed by the U.S. co	orporation filing retu	rn		
Major industry and size of total assets of U.S. corporation filing the return	Amounts borrowed	Dividends received	Interest, rents, and royalties received	Premiums received for insurance or reinsurance	Total	Sales of stock in trade	Compensa- tion received for certain services	Amounts borrowed	Dividends received	interest, rents, and royalties received	Premiums received for insurance or reinsurance	Others [,]
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All industries '	2,848,739	26,464	574,831	105,465	22,561,890	8,147,514	3,257,897	6,953,079	1,404,814	1,788,732	324,118	514,606
50,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 ,000,000,000 or more	132,011 161,383 2,555,345	2,567 244 23,652	74,559 38,746 461,526	5,801 23,466 76,198	1,581,321 1,281,319 19,699,250	932,610 635,432 6,579,471	144,755 79,343 3,033,799	176,512 255,830 6,520,737	104,483 142,344 1,157,987	87,968 105,097 1,595,667	3,096 13,274 307,748	20,179 63,126 431,30
Mining										•••		404
Total	18,013	24	226	5,549 2,594	67,575 39.741	11,018 2,202	450 406	7,480 2,129	24,638 13,500	22,907 20,927	575 99	109
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000,000 or more	10,642 5,075 2,296	24 -	207 17	2,955 —	15,504 12,330	8,816	45 -	4,932 418	11,094	1,164 817	476 —	1
Oil and gas extraction .	15,370	_	209	5,297	23,171	10,208	411	5,317	_	6,299	476	_
Total 250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000 1,000,000 1,000,000	10,295 5,075	-	2 207 —	2,437 2,860	8,521 14,650	2,202 8,006	367 45	385 4,932	=	5,135 1,164	476	-
All other mining	1				Ì							
Total	2,643	· 24	17	252	44,404	810	39	2,163	24,638	16,607	99	10
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000,000 or more	347 — 2,296	24	- 17	157 95 —	31,220 854 12,329	810 —	39 - -	1,744 — 418	13,500 44 11,094	15,791 — 816	99 (10
Construction												
Total	35,873	-	6,425	1,418	210,701	20,958	112,914	29,774	2,460	35,524	7,556	-
250,000,000 under \$500,000,000 600,000,000 under \$1,000,000,000 1,000,000,000 or more	2,134 33,739 —	<u>-</u>	6,338 88 —	1,418 — —	177,492 33,209 —	17,498 3,460 —	112,777 137 —	23,360 6,414 —	2,440 20 —	17,648 17,877 —	2,719 4,837 —	=
Manufacturing Total	2,171,443	8,442	455,096	55,897	17,313,717	7,051,971	3,038,425	3,880,225	1,258,710	1,485,909	152,638	348,64
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000,000 or more	97,145 105,307 1,968,991	2,327 221 5,894	46,718 34,096 374,282	1,425 7,214 47,258	969,049 1,072,097 15,272,572	670,781 616,621 5,764,569	27,966 54,728 2,955,732	120,519 161,968 3,597,739	84,894 130,269 1,043,548	38,704 61,224 1,385,981	252 7,045 145,340	20,06 63,08 265,49
Food and kindred products Total	105,288	_	39,862	3,927	575,903	363,154	14,608	83,953	55,668	35,761	8,807	1,52
250,000,000 under \$500,000,000	4,821 36,269 64,198	- - -	24,622 4,705 10,535	2,563 1,364	43,747 320,692 211,465	30,038 209,620 123,496	726 4,854 9,028	3,871 48,366 31,717	1,380 29,159 25,130	4,772 14,158 16,831	5,296 3,512	3 1,49
Tobacco manufactures				1			1					
Total	12,829 - 12,829	-	13,986 *13,986	<u>-</u>	138,046 - 138,046	67,118 — *67,118	12,132 - 12,132	11,651 — *11,651	6,434 16,434	3,507 -3,507	- -	-
1,000,000,000 or more	12,020	-		-	19575.			•		•	-	•
Total	4,751	· -	3,475	-	27,924	-	3,919	15,984	3,412	3,182		
250,000,000 under \$500,000,000	*4,751	=	1,180 2,296	<u>-</u>	204 127,721	. =	180 *3,739	*15,984	*3,412	*3,158	_ _ _	- - -
Apparel and other textile products			/01		800	,,,,		270		63	,	
Total	6,996 6,996 —	_ _	(²) (³)	- - -	868 868 —	400 400	27 27 —	270 270 —	_ _ _	63 —	3	
\$1,000,000,000 or more	-	-	-	-	-	-	-	-	_	_	-	
Lumber and wood products Total	52,269	_	515	3,127	59,849	1,622	3,520	30,592	15,221	8,716	2	9,34
10tal 10tal 5250,000,000 under \$500,000,000 5500,000,000 under \$1,000,000,000 51,000,000,000 or more	*52,269	-	- '515	3,127	1,733 *58,116	485 1,137	!	30,592	15,221	1,248 7,468	- :2	*9,34

Footnotes at end of table.

					Co	ntrolled Foreign Co	orporations—Continu	ed				
	ļ	10			Receip		porations from-Con					
Major industry and size of total assets		J.S. corporation filin	g return—Continued			An	y corporations conti	rolled by the U.S. o	orporation filing ret	urn		
of U.S. corporation filing the return	Amounts borrowed	Dividends received	Interest, rents, and royalties received	Premiums received for insurance or reinsurance	· Total	Sales of stock in trade	Compensa- tion received for certain services	Amounts borrowed	Dividends received	Interest, rents, and royalties received	Premiums received for insurance or reinsurance	Others ^a
	(41)	` (42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Manufacturing—Continued							i ' i					
Paper and allied products												
Total	43,280		8,554	2,989	74,890	40,818	7,012	10,968	12,007	3,034	90	31,260
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000	2,916 11,136				4,226	4,226		_		5,054	30	. 31,260
\$1,000,000,000 or more	29,227	_	2,272 6,282	735 2,254	14,039 56,625	3,864 32,728	1,964 5,048	1,013 9,956	4.557 7,450	2,461	90	31,260
Printing and publishing			· l	,,,,		02,720	3,040	9,936	7,450	573	-]	_
Total	337	-	910	_	158,232	121,986	937	28,344	3,101	3,779		
\$250,000,000 under \$500,000,000	301	-	333	-	148,177	114,641	389	28,151	1,943	3,779	-	9,115
\$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	36	_	577	_	10,054	7,345	548	193	1,158	726]	9,115
Chemicals and allied products		Ī		_	_	_	i -l	-	-	_	-	_
Total	472,367	2,241	30,807	8,226	1,590,320	652,826	147,716	224 222			l	
\$250,000,000 under \$500,000,000	23,579	2,174	4,963	3	209,850	68,157	9,494	321,329 53,277	229,136	127,511	3,945	25,434
\$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	10,830 437,959	67	4,262 21,582	2,879 5,345	256,408	134,445	17,157	38,606	55,967 29,610	16,624 17,837	68 1,657	45 4.805
Petroleum (including integrated) and coal products	437,838	-	21,562	5,345	1,124,061	450,224	121,065	229,446	143,559	93,050	2,220	20,583
Total	844,982	18	175,424	17.868	9,763,679	3,888,225						
\$250,000,000, under \$500,000,000	_	_	113	17,000	*50,216	3,000,225 *42,631	2,133,529	2,190,622	468,246	896,254	61,830	20,954
\$500,000,000 under \$1,000,000,000	844,982	 18	•		•	•	_	1952	'4,127	*2,505	ˈ <u></u> [_
\$1,000,000,000 or more Rubber and miscellaneous plastics products	644,962	'°	175,312	17,868	9,713,463	3,845,594	2,133,529	2,189,670	464,118	893,749	61,830	20,954
Total	10,142	12	439				1					
\$250.000,000 under \$500,000,000	10,142	<u>'-</u> 1	435	-1	576,471	496,027	9,541	55,268	7,416	4,727	30	9,239
\$500,000,000 under \$1,000,000,000	=	-	_	=1	_	_		=			-	
\$1,000,000,000 or more Leather and leather products	*10,142	12	'439	-	*576,471	*496,027	9,541	55,268	7,416	*4,727	30	9,239
Total	_	153	. 52	1							ļ	
\$250,000,000 under \$500,000,000		153	·52	-	624	-	11	-	-1	-	-	_
\$500,000,000 under \$1,000,000,000		133	34	=1	*624	_	'!!		=	-1	-	_
\$1,000,000,000 or more Stone, clay, and glass products	-	-	-	-	-	-	-	-	=1	<u>-</u>	=}	_
= '	7,607						l i	į.	Ì		1	
Total	4,754	_	2,321	-	133,331	81,486	2,834	17,386	13,728	9,867	-	344
\$500,000,000 unger \$1,000,000	2,725	_	113 944	=	6,644 18,643	332 6,428	623 192	4,851 2,827	145 5.566	419	-	.
\$1,000,000,000 or more	128	-	1,264	-1	108,044	74,725	2,019	9,708	8,017	2,990 6,458		344
Primary metal industries					,						1	
Total	148,204	3,778	76,243	-	439,725	189,241	53,152	73,742	20,823	79,168	-1	75,516
\$500,000,000 under \$1,000,000,000	249	_	5,405 988	_	6,726 21,739	6,116 6,970	4.117	-	402 7,171	75	-1	_
\$1,000,000,000 or more	147,954	3,778	69,849	-	411,261	176,155	49,035	73,742	13,250	1,350 77,742	=1	75.516
Fabricated metal products							ļ		i	·		, 5,515
Total	20,750	-	. 6,937	5,815	54,812	18,950	4,735	3,655	16,438	9,475	_	367
\$500,000,000 under \$1,000,000,000	190 *20,560	_	1,046 *5,891	·5,815	25,525 *29,287	18,873 *77	1,409 *3,326	999	691	2,606	-1	
\$1,000,000,000 or more	1	-	9,000	3,3,3	23,207	. '4	3,326	2,657	15,748	*6,869	Ξ.	367
Machinery, except electrical							ŀ	i	1		İ	_
Total	260,848	179	34,879	12,566	849,007	125,838	148,031	212,312	223,223	94,096	2,136	37,444
250,000,000 under \$500,000,000 5500,000,000 under \$1,000,000,000	16,643 18,009	119	4,997 3,579	422 661	103,880	46,848	11,968	15,122	18,682	7,262	182	4
51,000,000,000 or more	226,196	59	26,303	11,483	76,798 668,328	3,229 75,761	4,528 131,536	27,893 169,297	32,304 172,238	7,250 79,584	1,954	26,271
Electrical and electronic equipment	-		1				,		1,2,200	15,304	1,954	11,169
Total	43,501	2,027	15,169	13	1,194,621	398,129	121,712	363,140	113,048	80,749	68,022	10,936
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000	9,106 9,432	-1	1.699		23,684	8,267	1,196	5,506	677	-	00,022	10,936
\$1,000,000,000 or more	24,963	2,027	2,221 11,248	13	287,996 882,941	217,244 172,619	11,133 109,383	33,888 323,746	13,188	6,512	3	_
Footnotes at end of table.	1	1		1	302,541	112,019	103,303	3,23,140	99,183	74,237	68,019	31

[Money amounts are in thousands of dollars]

							rporationsContinue					
		S cornoration filin	g return—Continued		Несеір		orations from-Conti		ornoration filing ret	uro.	т	
Major industry and size of total assets of U.S. corporation filing the return	Amounts borrowed	Dividends received	Interest, rents, and royalties received	Premiums received for insurance or reinsurance	, Total	Sales of stock in trade	Compensa- tion received for certain services	Amounts borrowed	Dividends received	Interest, rents, and royallies received	Premiums received for insurance or reinsurance	Others ³
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Manufacturing—Continued Motor vehicles and equipment				1								
Total	75,659	_	30,572	او	781,901	101,127	350,726	153,013	60,095	93,106	5,777	14,929
\$250,000,000 under \$500,000,000	16,442	_	1,058	1	3,666	1,547	595	_	10	1,509	_	-
\$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	*59,217	_	29,515	"2	*778,235	*99,580	350,132	*153,013	*60,085	91,597	' 5,77?	14,929
Transportation equipment, except motor vehicles				ł							ľ	
Total	34,408	34	4,701	1,363	135,198	91,519	4,574	30,821	2,597	4,975	4	47,514
\$250,000,000 under \$500,000,000			163	1,000	293	293			-			_
\$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	6,075 28,333	34 	3,138 1,401	363	24,646 110,258	21,716 69,509	1,701 2,874	779 30,042	2,597	450 4,525	-4	47,514
Instruments and related products												
Total	13,638	-	3,217	٠	740,576	408,799	18,920	269,513	7,891	26,622	1,992	54,722
\$250,000,000 under \$500,000,000	2,180 *11,458		531 *2,687		334,144 *406,432	318,891 *89,908	1,250 *17,670	6,237 1263,276	4,537 *3,353	764 125,858	1,992	*54,722
\$500,000,000 under \$1,000,000,000	11,430	, =	2,007	=	400,432	69,500	17,070	203,270	3,333	25,050	1,552	34,722
All other manufacturing										•		
Total	13,586	-	7,034	· -	17,740	4,706	787	7,662	227	1,320	-	_
\$250,000,000 under \$500,000,000	13,586	, =	•7.034	: :	17,740	*4,706	*787	17,662	•227	*1,320	_	_
\$1,000,000,000 or more	-	· -	-	-	-	-	-			_		-
Transportation and Public Utilities												
Total	40,816	10,177	10,192	12,102	267,831	22,268	47,559	119,107	12,798	52,815	1,335	2,640
\$250,000,000 under \$500,000,000	12,939	_	107 1,723	=	2,296 116,290	1,234 5,862	130 22,346	888 53,773	9,486	44 15,555	 370	_
\$1,000,000,000 or more	27,877	10,177	8,362	12,102	149,245	15,172	25,084	64,446	3,312	37,216	965	2,640
Transportation	40.430		2.427	44.700	197,689	16,720	22,110	108,722	1,411	38,883	370	
Total	12,479	_	2,107	11,720	2.296	1,234	130	108,722	1,411	38,883	3/0	· -
\$500,000,000 under \$1,000,000,000	12,479	=	463		98,675	5,299	21,623	49,840	576	12,885	370	. =
\$1,000,000,000 or more	-	-	1,537	11,720	96,717	10,186	358	57,994	835	25,954		-
Total	9,400	10,177	4,657	_	35,290	1,179	15,956	3,984	10,539	2,771		_
\$250,000,000 under \$500,000,000	19,400	*10,177	*4,657	_	*35,290	*1,179	*15,956	*3,984	10,539	*2,771	_	_
\$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	· -	· -	:	_			· :					=
Electric, gas, and sanitary services				_								
Total	18,937	_	3,428	383	34,852	4,370	9,493	6,402	848	11,161	965	2,640
\$250,000,000 under \$500,000,000	. <u></u> l	_	-	-	-	-	_	_	-	-		· -
\$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	460 18,477	=	3,428	383	34,852	4,370	9,493	6,402	- 848	11,161	965	2,640
Wholesale and Retail Trade	·											
Total	19,981	240	14,635	804	1,262,060	1,037,018	10,888	56,410	12,925	20,360	9,944	7,313
\$250,000,000 under \$500,000,000	15,482	240	467	364	346,821	240,895	344	365	_	786		_
\$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	4,313 185	=	2,425 11,743	435	38,668 876.571	673 795,450	802 9.742	28,743 27,302	955 11,970	7,180 12,394	9,944	7,313
Wholesale trade				1	,		.,	,				
Total	19,981	_	3,557	42	424,170	281,850	8,436	2,207	6,977	9,337	3,852	7,313
\$250,000,000 under \$500,000,000	15,482	-	467	38	346,821	240,895	344	365		786		-
\$500,000,000 under \$1,000,000,000 \$1,000,000,000 or more	4,313 185	=1	1,211 1,879	4	1,500 75,849	40,955	8,092	1,842	895 6,082	290 8,262	 3,852	7,313
- Retail trade: Total		Ì				,	,	·				
Total	-	240	11,078	761	837,890	755,168	2,452	54,203	5,948	11,022	6,092	_
\$250,000,000 under \$500,000,000 \$500,000,000 under \$1,000,000,000		240	1,214	326 435	 37,168		_ 802	28,743	- 60	6,890	-	-
ACDITION OF THE STATE OF THE ST		-	9,864	435	800.721	754.495	1,650	25,460	5.888	4,132	6,092	_

Footnotes at end of tablé.

							rporations—Continue					
	11	S corporation files	return-Continued		Heceip		orations from-Cont		ornoration (III ·			
Major industry and size of total assets of U.S. corporation filing the return	I	S. corporation filing	return—Continued	Premiums received	· 1	Any	Compensa-	olled by the U.S. o	orporation filing retu		Premiums	
	Amounts borrowed	Dividends received	rents, and royalties received	for insurance or reinsurance	Total	Sales of stock in trade	tion received for certain services	Amounts borrowed	Dividends received	Interest, rents, and royalties received	received for insurance or reinsurance	Others ³
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Wholesale and Retail Trade—Continued Retail trade: General merchandise stores												
Total		_	11,078	_	55,185	111	2,452	29,736	5,808	7,982	6.092	
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000	-	=	11,078	-	55,185	1111	2,452	129,736	*5,808	7,982 7,982	*6,092 	
00,000,000 or more	-	-		-	1	•	•	1	•		'	
Total	-	240	-	761	782,704	755,057	-	24,467	140	3,041	_	
0,000,000 under \$500,000,000 0,000,000 under \$1,000,000,000 000,000,000 or more		240 — —	_	326 435	*782,704	*755,057	- - -	*24,467	140	*3,041	_	
Retail trade: All other	}	}	}							l		
Total		=1	=	=	_	_ _	_	=	- -	=	_ _	
00,000,000 or more	-	-	-	-	-	-	_	-	=	-]	
Real Estate			`							i		
Total	562,289 6,283	7,581	66,651 1,064	29,695	3,431,250 40,823	4,280	47,207 2,679	2,857,297 26,587	90,283 1,669	168,698 9.860	152,070 27	155
,000,000 under \$1,000,000,000 00,000,000 or more Banking	10 555,996	7,581	208 65,379	12,862 16,833	5,552 3,384,875	4,280	1,286 43,242	2,830,710	1,570 87,045	2,097 l 156,742	544 151,499	155
Total	542,429	7,581	52,303	85	2,781,774	_	24,092	2,616,947	42,289	95,863		155
,000,000 under \$500,000,000 ,000,000 under \$1,000,000,000 10,000,000 or more	542,429	7,581	52,303	- 	1,583 2,780,191	Ξ	24,092	2,616,947	 42,289	 1,583 94,280	-	155
Credit agencies other than banks		}	,		2,, 30,, 10		2 1,002	2,010,041	42,200	34,200	_	133
Total	8,845	-	3,231	(²)	295,418	4,280	13,599	204,231	16,312	56,939	_	
,000,000 under \$500,000,000 ,000,000 under \$1,000,000,000 10,000,000 or more	8,845	=	1,064 2,167	(*) –	6,472 316 288,629	4,280	53 — 13,547	204,231	16,312	6,420 316 50,203	=	
Security, commodity brokers and services											·	
Total		_	_	· _	42,431 154	_	338	154 154	27,193		_	
0,000,000 under \$1,000,000,000 00,000,000 or more	_	=	=	_	*42,277	=	338	=	*27,193	=	=	•
Total	11,015	_	11,117	29,610	308,155	_	7,492	35,965	4,489	14,109	152,070	
,000,000 under \$500,000,000 ,000,000 under \$1,000,000,000	6,283	_	208	12,862	30,896 3,481	_	941 1,286	26,433	1,669 1,570	1,825	27 544	
Real estate and holding and other investment	4,722	-	10,909	16,748	273,778	_	5,265	9,532	1,250	12,258	151,499	
companies, except bank holding companies Total	_	_	_	_	3,473		1,586	_	_1	1,787		
,000,000 under \$500,000,000	-	-	-	-	3,473	_	1,686	_	_	1,787	_	
00,000,000 or more	=	=	=	-	-	=	=	-	_	-	-	
	324	_	21,605		8,756	ļ	454	2.786	, ,,,,	9540		
0,000,000 under \$500,000,000	324	=	19,862	_	5,099	_ _	454 454	2,786 2,664	2,999 1,981	2,518 —	-	
00,000,000 or more	=	-	1,743	-	3,658	=	_	122	1,018	2,518	_	

[Money amounts are in thousands of dollars]

Major industry and size of total assets of U.S. corporation filing the return	Controlled Foreign Corporations—Continued Payments by foreign corporations to—													
	U.S. corporation filing return							Any corporations controlled by the U.S. corporation filling return						
	All related persons	Total	Purchases of stock in trade	Compensa- tion paid for certain services	Amounts loaned	Dividends paid	Interest rents, and royalties paid	Total	Purchases of stock in trade	Compensa- tion paid for certain services	Amounts loaned	Dividends paid	Interest rents, and royalties paid	Other ^a
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All industries ¹														
Total	62,796,583	29,801,959	19,827,532	882,551	2,446,875	4,095,380	1,831,209	31,523,039	18,579,766	2,118,671	5,929,101	2,474,957	1,714,423	1.471.58
250,000,000 under \$500,000,000	3,140,872 3,747,619	2,031,703 1,830,485	1,124,252 917,666	152,824 122,557	193,365 57,571	298,318 375,916	179,015 174,976	1,096,563 1,877,222	564,512 1,108,362	97,306 143,045	149,689 210,184	140,119 236,619	109,548 122,577	12,60 39,91
1,000,000,000 or more	55,908,093	25,939,771	17,785,614	607,170	2,195,939	3,421,146	1,477,218	28,549,254	16,906,892	1,878,321	5,569,228	2,098,219	1,482,298	1,419,06
Mining Total	214,871	100,114	9,709	15 600		44 000							ĺ	
250,000,000 under \$500,000,000	98,110	36,636	9,709	1 5,690 6,933	14 13	44,330 20,930	16,946 8,323	108,344 61,339	6,371	1,839	39,419	29,408	29,340	6,41
500,000,000 under \$1,000,000,000	75,950 40,810	45,731 17,746	8,982 727	7,875 882	1 -	7,322 16,078	8,563 59	30,219 16,786	2,202 4,169 —	1,293 74 472	14,563 24,457 399	16,226 25 13,157	25,296 1,287 2,758	6,27
Oil and gas extraction	22.225												·	
Total	98,295 25.580	48,501 5,972	8,982	12,120 4,609	1	6,208 400	8,200 961	49,794	6,363	805	24,608	2,276	13,776	-
500,000,000 under \$1,000,000,000	72,714	42,529	8,982	7,511	1	5,808	7,239	19,609 30,186	2,202 4,161	731 74	151 24,457	2,276	12,489 1,287	=
1,000,000,000 or more	-		-	-1	-	-	-	_		-		-	·	-
Total	116,576	51,613	727	3,570	13	38,122	8.746	58,550	ا و	1,034	14,810	27,132	15 564	
250 000 000 under \$500 000 000	72,530	30,665		2,323	13	20.530	7,363	41,730		562	14,411	13.950	15,564 12,807	6,41: 13:
500,000,000 under \$1,000,000,000 1,000,000,000 or more	3,236 40,809	3,202 17,746	, 727	364 882	=	1,514 16,078	1,323 60	34 16,785	9 -	472	399	25 13,157	2,758	6,27
Construction														
Total	232,214	104,751	1,292	51,275	1,382	21,510	26,837	127,464	24,694	22,970	29,951	7,758	38,634	_
250,000,000 under \$500,000,000	172,944 59,270	75,895 28,856 —	1,292 — —	38,922 12,353 —	1,382 — —	19,712 1,798 	12,205 14,632	97,050 30,414 —	24,694 	22,300 170	23,538 6,414	7,515 243	15,512 23,122	-
Manufacturing														
Total	54,556,533	25,717,365	17,404,115	783,750	1,698,701	3,747,448	1,433,418	27,484,572	17,585,182	1,967,775	3,567,888	2,324,702	1,384,401	1,354,596
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000,000 or more	2,654,612 3,283,209 48,618,713	1,776,680 1,567,142 22,373,543	1,097,082 821,689 15,485,344	105,412 97,236 581,101	128,796 27,045 . 1,542,859	249,537 346,782 3,151,130	124,599 118,398 1,190,421	865,553 1,676,404 24,942,615	514,070 1,077,882	65,608 119,809	85,522 126,513	111,673 227,549	60,019 74,341	12,378 39,663
Food and kindred products	10,010,710	22,070,345	15,405,544	301,101	. 1,342,033	3,131,130	1,150,421	24,942,013	15,993,230	1,782,359	3,355,853	1,985,480	1,250,040	1,302,555
Total	1,223,919	548,242	287,207	32,682	21,451	114,063	72,784	674,721	248,004	26,386	85,206	185,157	34,364	956
250,000,000 under \$500,000,000	221,732 544,317	174,651 215,499	126,707 105,699	8,733 21,370	20,000 144	9,171 62,371	7,803 16,115	47,081 327,863	23,913 167,293	1,051 14,512	3,871 46,758	12,368 72,341	5,780 15,875	956
1,000,000,000 or more	457,870	158,092	54,801	2,578	1,306	42,521	48,867	299,777	56,798	10,823	34,577	100,448	12,709	-
Total	274,385	117,399	89,084	2,460	2,129	9,587	13,361	156,986	109,135	14,319	11,796	12,481	6,701	_
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000,000 or more	274,385	117,399	*89,084	2,460	2,129	9,587	13,361	*156,986	*109,135	14,319	•11,796	12,481	*6,701	=
Textile mill products									-	•	· l]	•	-
Total	73,222	43,601	29,658	2,467		8,940	2,307	29,621	818	3,863	15,984	3,412	4,404	_
250,000,000 under \$500,000,000	3,179	2,270	618	107	_	1,517	29	909	702	147	_	-1	. 24	_
500,000,000 under \$1,000,000,000 1,000,000,000 or more	*70,043	41,331	29,040	*2,360	_	7,423	*2,278	*28,712	117	*3,716	15,984	*3,412	4,380	_
Apparel and other textile products	1			-						1				
Total	28,664	23,432	17,463	83	-	345	5,473	5,232	4,477	209	-	79	371	_
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000	28,664	23,432	17,463	83	_	345	5,473	5,232	4,477	209	-	79	371	_
1,000,000,000 or more	-	-	-	-	-	=	_	=	_	=1	-	=	_	_
Lumber and wood products			ļ		}	ļ				Į				
Total	231,148	148,780	43,355	4,103	30,027	46,461	16,896	68,882	1,226	3,600	39,391	16,303	8,009	13,486
250,000,000 under \$500,000,000	576 230,572	148,504	*43,355	4,073	30,027	247 46,214	16,896	300 68,582	1,226	142 3,458	139,391	16,303	46 7,963	*13,486

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952 Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

			*** · ·					rporations—Cont						
						Pa	ments by foreig	n corporations to						
Major industry and size of total assets of U.S. corporation filing the return	All			U.S. corporation	on filing return				Any corporation	s controlled by t	he U.S. corporal	ion filing return		
or old corporation ming the return	related persons	Total	Purchases of stock in trade	Compensa- tion paid for certain services	Arnounts loaned	Dividends paid	interest rents, and royalties paid	Total	Purchases of stock in trade	Compensa- tion paid for certain services	Amounts loaned	Dividends paid	Interest rents, and royalties paid	Other*
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Manufacturing—Continued Paper and allied products														
Total	634,806	553,479	299,958	2,205	30,976	158,904	52,725	70,037	24,357	6,636	16,738	18,209	3,203	11,289
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000,000 or more	7,289 66,375 561,141	6.341 31,007 516,130	3,072 6,263 290,623	33 1,446 726	 30,976	481 14,254 144,169	647 8,604 43,474	947 24,079 45,011	738 13,884 9,735	93 1,201 5,342	1,013 15,726	116 6,193 11,900	_ 1,709 1,494	11,28
Printing and publishing											·		, ,	
Total	84,085	48,489	21,054	3,605	-	17,048	5,730	35,594	20,812	1,112	3,834	5,560	4,174	
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000,000 or more	47,122 36,963 —	24,362 24,127 	8,559 12,495 —	726 2,878 —	, =	11,789 5,258 —	3,279 2,451 	22,758 12,836 —	11,589 9,223 —	631 481 —	2,800 1,034 —	4,584 976 —	3,053 1,121 —	
Chemicals and allied products										1				
Total	5,132,181 612,162	2,715,259 321,926	1,459,906 87,908	120,516 40,742	152,760	655,544	254,094	2,405,388	1,281,628	210,326	317,039	315,403	177,664	11,53
500,000,000 under \$1,000,000,000	1,236,972 3,283,047	496,252 1,897,081	250,017 1,121,981	8,256 71,517	17,726 2,422 132,613	100,209 161,788 393,546	56,014 48,104 149,976	290,235 736,120 1,379,033	141,886 521,140 618,603	23,246 73,755 113,325	30,032 29,264 257,742	57,672 58,694 199,038	33,308 31,966 112,390	4,60 6,93
Petroleum (including integrated) and coal products														
Total	25,562,131 *92,225	6,568,705 42,811	4,158,347 *41,575	45,342	1, 217,183 *952	1,027,755	110,070	17,919,411	13,629,248	835,649	1,697,722	992,653	639,571	1,074,01
500,000,000 under \$1,000,000,000	25,469,907	6,525,894	4,116,772	45,342	1,216,231	1,027,755	*284 109,786	*49,414 * 17,869,998	*42,158 13,587,089	835,649	1,697,722	*4,127 988,526	*3,128 636,443	1,074,01
Rubber and miscellaneous plastics products					_					ì				
Total	982,818	383,283	206,996	52,215 •	4,417 	65,064	21,245	560,892	465,895	11,816	49,038 	5,720	13,760	38,64 -
1,000,000,000 or more	*982,818	*383,283	*206,996	*52,215	4,417	*65,064	*21,245	.*560,892	465,895	11,816	49,038	*5,720	13,760	38,64
Total	1,441	789	(²)	88		198	503	652						
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000,000 or more	1,441	789	• (2)	*88	=	198	*503	*652	=	.11	-	28 *28	- -	-
Stone, clay, and glass products	_	_	_	_		-	_	-	-	-	-	-	-	-
Total	270,277	135,185	65,725	7,939	3,157	41,920	8,321	129,352	71,080	2,355	17,511	22,830	9,899	5.74
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000,000 or more	40,307 68,732 161,237	10,654 28,662 95,869	1,334 16,916 47,474	4,921 1,692 1,326	- 3,157	3,229 6,882 31,810	496 1,239 6,586	29,654 34,330 65,368	21,092 19,458 30,530	335 192 1,828	5,464 5,029 7,018	29 6,749 16,051	728 2,560 6,611	5,74
Primary metal industries	,	,	.,,.,	-	0,107	01,010	0,500	03,300	30,330	1,020	7,010	10,031	0,011	-
Total	1,290,737	603,040	386,107	12,115	41,901	141,460	9,647	650,958	159,567	36,069	284,613	35,081	105,137	36,73
250,000,000 under \$500,000,000	20,363 38,109 1,232,264	15,645 20,807 566,588	10,545 7,383 368,179	202 864 11,049	94 41,807	4,024 10,421 127,015	658 2,045 6,944	4,718 17,302 628,938	4,244 4,618 150,705	2,737 33,332		402 6,534 28,146	72 2,042 103,023	36,73
Fabricated metal products	210.402	400.000	74 004											
Total	316,463 129,049 187,414	188,226 74,337 *113,889	74,331 39,997 34,334	13,448 4,552 *8,896	7,767 1,716 1,6,051	47,787 18,959 28,828	12,984 1,862 11,122	112,688 42,707 *69,981	55,435 31,933 23,503	8,840 5,407 3,432	2,804 986 1,818	33,414 768 32,646	8,462 2,643 5,819	15,55 12,00 3,54
1,000,000,000 or more	1	•	•	•	•	•		•	•		.,,	52,515	3,5 (5)	-
Machinery, except electrical Total	5,200,525	4,291,745	2,500,861	198,121	78,839	655,172	672,978	893,064	112,387	196,738	477.007	***		
50,000,000 under \$500,000,000 00,000,000 under \$1,000,000,000 ,000,000,000 or more	526,207 157,700 4,516,618	395,602 77,930 3,818,214	224,840 39,200 2,236,821	24,274 12,094 161,752	43,123 406 35,310	65,339 17,702 572,130	12,137 5,919 654,922	130.606 66,236 696,222	28,543 16,067 67,777	23,968 4,134	177,007 35,680 3,990	264,351 20,882 33,699	103,076 7,062 4,763	15,71 13,53
Electrical and electronic equipment	-,510,010	5,510,214	2,200,021	101,732	33,310	372,130	004,522	090,222	01,111	168,636	137,337	209,769	91,250	2,18
Total	2,755,365	1,439,763	1,018,796	63,710	54,887	96,719	77,906	1,315,233	323,910	188,578	361,773	299.528	94,358	37
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000,000 or more	410,404 640,927 1,704,035	336,661 377,067 726,036	231,945 195,597 591,253	14,199 29,314 20,197	34,347 20,532	26,745 24,609 45,364	21,743 7,294 48,870	73,373 263,860 977,999	51,496 193,494 78,920	7,421 9,656 171,501	914 27,650 333,209	8,148 16,822 274,558	4,691 6,986 82,682	370

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952
Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes,
Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[Money amounts are in thousands of dollars]

<u>L</u>								rporations—Conti						
٥						Pay	ments by foreig	n corporations to		····				
Major industry and size of total assets	4.1			U.S. corporation	on filing return				Any corporation	s controlled by t	he U.S. corporat	ion filing return		
of U.S. corporation filing the return	All related persons	Total	Purchases of stock in trade	Compensa- tion paid for certain services	Amounts loaned	Dividends paid	Interest rents, and royalties paid	Total	Purchases of stock in trade	Compensa- tion paid for certain services	Amounts loaned	Dividends paid	Interest rents, and royalties paid	Other ³
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Manufacturing—Continued														
Motor vehicles and equipment	8,150,876	6,919,132	5,981,651	189.431	37,672	569,521	30,975	1,231,726	453,798	397,880	87,904	77,557	113,683	
Total	44,771	39,762	29,664	1,757	1,659	1,972	4,190	5,009	1,428	595	1,492	77,557	358	<u>.</u>
00,000,000 under \$1,000,000,000 ,000,000,000 or more	*8,106,104	*6,879,369	*5,951,988	*187,674	36,014	*567,549	26,784	*1,226,717	*452,370	*397,285	*86,413	*77,557	113,325	'1
Transportation equipment, except motor vehicles	1		I											
Total	313,664	207,703	162,959	19,102	5,670	2,212	14,750		44,421	7,961	22,924	6,966	21,419	1,83
50,000,000 under \$500,000,000	2,797 54,988 255,880	1,897 27,809 177,996	1,175 16,566 145,218	230 8,017 10,855	100 5,570	1,466 746	63 1,175 13,512		899 21,716 21,806	3,998 3,963	 779 22,145	. 208 6,758	478 20,941	1,83
instruments and related products														
Total	1,889,571	702,524	546,305	9,595	6,000	84,052	43,704	1,058,339	533,282	14,273	365,585	28,199	35,047	128,70
50,000,000 under \$500,000,000	471 696 1 417 874	278,220 *424,304	257,271 289,034	2,303 7,293	6,000 — —	3,051 81,001	5,070 *38,634	193,476 *864,863	179,387 *353,896	1,365 12,909	3,001 362,584	4,631 23,567	1,256 33,791	*128,70
All other manufacturing														
Total	140,255	78,586	54,354	4,524	3,865	4,698	6,964	61,668	45,701	1,153	11,019	1,770	1,099	
50,000,000 under \$500,000,000	140,255	*78,586	*54,354	*4,524	*3,865 	*4,698 	6,964	*61,668	*45,701 —	*1,153 —	11,019	•1,770 —	1,099 —	
Transportation and Public Utilities													Ì	
Total	504,795	215,599	59,469	7,597	41,159	47,484	42,891	282,336	65,763	53,113	75,870	33,417	51,443	6,85
50,000,000 under \$500,000,000	2,280	251	 14.978	78	5,204	100	73 15,876	2,029 100,085	1,234 23,199	129 21,771	624	4,997	42 16,972	
00,000,000 under \$1,000,000,000 ,000,000,000 or more	159,177 343,338	59,093 156,256	14,978 44,491	1,373 6,147	35,954	15,317 32,067	26,942	180,222	41,330	31,213		28,421	34,430	6,85
Transportation	-													
Total	243,195	67,298	8,485	5,231	6,532	23,773	11,484	1	20,954	29,558	66,639	21,443	36,039	
150,000,000 under \$500,000,000	2,280 107,037	251 24,240	8,485	78 617	5,204	100	73 5,215	2,029 82,797	1,234 16,676	129 21,021	624 : 28,675	772	42 14,495	
,000,000,000 or more	133,878	42,808	0,405	4,536	1,328	23,673	6,195		3,045	8,408	37,340		21,502	
Communication		`												
Total	165,760	128,647	47,606	1,660	33,968	21,888	18,676	-	7,013	15,730	3,234	8,429	2,578	
50,000,000 under \$500,000,000	*165,760	*128,647	*47,606	*1,660	*33,968	*21,888	*18,676	37,113	*7,013	15,730	3,234	8,429	*2,578	
Electric, gas, and sanitary services											,			
Total	95,840	19,654	3,378	707	659	1,824	12,731	69,326	37,796	7,825	5,996	3,546	12,826	6,85
50,000,000 under \$500,000,000	1,681 94,159	 1,668 17,986	 3,378	519 188	- 659	1,010 814	137 12,595			7,825	 5,996	13 3,532	12,826	6,85
Wholesale and Retail Trade	- 1,1-2	,-34	-,- •				,						,	,
Total	3,585,147	2,578,365	2,339,423	13,301	18,689	177,611	8,918	999,770	897,253	12,611	28,850	17,915	23,434	7,0
50,000,000 under \$500,000,000	71,300	42,984	25,414	435	3,500	2,114	2,504	28,295	22,311	964	150	9	2,889	
00,000,000 under \$1,000,000,000	127,773 3,386,074	96,306 2,439,076	72,017 2,241,993	2,680 10,186	15,177 11	3,002 172,495	1,715 4,699		3,112 871,830	802 10,846	20,941 7,759	1,108 16,799	5,234 15,310	6,9
• 1	2,507,452	2,321,725	2,175,144	8,627	7,798	113,396	5,608	178,715	134,858	9,034	2,802	5,822	11,990	7,0
Total	58,254	30.063	15.414	368	3,500	901	863	1 '	22.311	964	150	9	2.764	,,0
00,000,000 under \$1,000,000,000	79,628 2,369,570	73,393 2,218,270	63,327 2,096,403	1,448 6,811	4,287 11	1,002 111,493	1,715 3,230	6,236	3,112 109,435	l –	1,327 1,325	1,066 4,747	500 8,726	6,9
Retail trade: Total		650.040	164,280	4.074	10.890	64,215	3,110	821,055	762,395	4 570	26,048	12,094	11.443	
Total	1,077,695	256,640	164,280 10,000	4,674	10,890		,	1	/62,395	3,578	20,048	12,094	11,443	
50,000,000 under \$500,000,000	13,046 48,145 1,016,504	12,921 22,913 220,806	10,000 8,690 145,590	1,232 3,376	10,890	1,213 2,000 61,002	1,641 — 1,469	25,232	762,395	802 2,776	19,614 6,434	42 12,052	4 734	

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952 Table 2.—Number of U.S. Corporation Returns and Assets, Income, Deductions, Tax, Credit, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry and Size of Total Assets of U.S. Corporation Filing the Return—Continued

						Contr	olled Foreign Co	orporations—Conf	linued					
Major industry and size of total assets	,					Pa	ments by foreig	n corporations to	0-					***
of U.S. corporation filing the return	All			U.S. corporation	on filing return				Any corporation	s controlled by	the U.S. corporat	tion filing return		**
	related persons	Total	Purchases of stock in trade	Compensa- tion paid for certain services	Amounts loaned	Dividends paid	Interest rents, and royalties paid	Total	Purchases of stock in trade	Compensa- tion paid for certain services	Amounts loaned	Dividends paid	Interest rents, and royalties paid	Other ^a
•	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Wholesale and Retail Trade—Continued														
Retail trade: General merchandise stores	[
Total	156,129	91,136	3,988	2,632	10,890	62,871	1,469	64,993	8,996	3,578	26,048	11,954	8,959	
250,000,000 under \$500,000,000 500,000,000 under \$1;000,000,000 1,000,000,000 or more	*156,129	*91,136	*3,988 -	*2,632	*10,890 —	*62,871	*1,469	*64,993	*8,996	*3,578	*26,048	11,954	8,959	
Retail trade: Food stores		,											1	
Total	907,858	151,796	149,437	2,042	-	130	_	756,062	753,399		_	140	2,484	
250,000,000 under \$500,000,000 500,000,000 under \$1,000,000,000 1,000,000,000 or more	907,791	*151,729	*149,437	67 1,975	- - -	*130	. – – –	*756,062	*753,399	- - -		140	2,484	
Retail trade: All other					1	·								
Total	13,708 13,708	*13,708 *13,708	10,854 10,854	-	-	1,213	1,641	-	-	-	-	_	-	
00,000,000 under \$1,000,000,000	13,700	13,708	10,854	_	_	1,213	1,641	-	-	_	_		-	
1,000,000,000 or more		-		-	-	-	-	_	-	_	=	=	-	
Total	3,517,530	913,315	13,051	8,860	627,268	37,797	212,243	2,507,509	502	56,293	2,186,772		40	
50,000,000 under \$500,000,000	37,552	3,593	·	361	21	_	2,659	33.887	-	2,634	2,100,772	56,297 1,670	184,537 4.634	96,7
500,000,000 under \$1,000,000,000	28,227 3,451,751	19,346 890,376	13.051	104 8,395	10,144 617,104	1,164 36,633	3,247 206,337	8,633 2,464,989	- 502	418 53,241	2,161,830	2,698	1.621	2
Banking]						200,007	1.	302	30,241	2,101,030	51,929	178,282	96,38
Total	2,957,584	781,417	-	4,075	584,901	23,660	164,630	2,080,239	_	30,593	1,948,194	8,117	91,006	95.92
50,000,000 under \$500,000,000	2.049	-		-	-	-	-		-	· _	_	_	-	35,37
,000,000,000 or more	2,955,535	781,417	-	4,075	584,901	23,660	164,630	2,049 2,078,190	듸	394 30,198	1,948,194	128 7.989	1,527 89,480	95,92
Credit agencies other than banks					1				ļ	,	,,,,,,,,,,,	7,000		33,32
Total	399,023	80,605	6,144	2,766	27,426	10,848	32,681	317,995	502	16,948	204,219	15,912	79,851	42
250,000,000 under \$500,000,000 600,000,000 under \$1,000,000,000	1,184 1,327	303	_	_1	-[303	1,183	-	409	-	_	773	
1,000,000,000 or more	396,512	80,301	6,144	2,764	27,426	10,848	32,378	1,024 315,788	502	24 16,515	204,219	1,000 14,912	79,078	42
Security, commodity brokers and services							ļ					.,,		
Total	43,537	1,896	-	299	-	27	112	41,641	-	1,671	181	° 26,500	_	
00,000,000 under \$1,000,000,000	*43,357	*1,896	_	·299	_	•27	112	181 *41,460	_	1,671	181		-	
,000,000,000 or more		1	-	•	-		''-	47,400	=	1,0"	-	*26,500		
Insurance	20.75					1	ĺ			ŀ				
Total	98,753 30.660	34,071 1,371	6,907	1,721	4,835	3,261	9,771	64,327	-	5,929	34,179	5,767	11,525	35
00.000.000 under \$1.000.000.000	10,261	4,453	=	360 104	21 37	1,137	438 118	29,217 5,560	_	1,073	24,762	1,670 1,570	1,706 94	2
,000,000,000 or more Real estate and holding and other investment companies, except bank holding companies	57,832	28,247	6,907	1,257	4,777	2,125	9,215	29,550	-	4,856	9,417	2,528	9,725	24
Total	18,632	15,326	_		10,106		5.048	3,306		1,152				
50,000,000 under \$500,000,000	*18,632	15,326	_	_	*10,106	_	5,048	3,306	_	1,152		_	2,155 2,155	-
00,000,000 under \$1,000,000,000 000,000,000 or more	_]		_	_		_		-	-		=	듸	2,133	•
Services		ł			_	_	_		-	_	-	-	-	
Total	185,494	172,449	473	2,078	59,663	46.465								
50,000,000 under \$500,000,000	104.074	95,663	464	683	59,663 59,653	19,199 5,925	89,956 28,651	13,045	-	4,070	351	5,459	2,633	
00,000,000 under \$1,000,000,000 ,000,000 or more	14,012	14,012	_	937	· -I	531	12,545	8,411	_	3,879	351	3,026	1,155	-
*Identifies (a) size classes for which data were deleted to avoid disci	67,407	62,774	8	459	10	12,743	48,760	4,634		191	-	2,432	1,478	

ated to avoid disclosure of information for specific corporations, and (b) combined frequencies or amounts that include the data deleted from another size class.

^{&#}x27;Includes "Nature of business not allocable" and "Inactive" which are not shown separately.

Ten percent or more U.S. shareholders of (1) Controlled Foreign Corporation other than controlling U.S. corporation or (2) U.S. corporation filing Form 2952. NOTE: See lext for explanatory statements. Detail may not add to totals because of rounding.

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation

					Controlled Forei				
	Number				Current		nt earnings	Distribu	tions
Selected industry of U.S. corporation filing	of	Number			earnings and	and p (+) befo	orofits ore taxes	Distribu	uons
return and selected country of incorporation of Controlled	U.S. corpora-	of foreign	Total assets	Business receipts	profits (less	Current			Out of
Foreign Corporation	tion returns!	corpora- tions	assets	receipts	deficit)	earnings and	Foreign income	*	current
	returns	50/15			before taxes	profits	taxes	Total	earnings and
						before taxes	(net)	ļ	profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Industries									
All geographic areas	1	19,142	228,376,784	281,271,223	20,938,077	23,493,809	7,592,591	6,954,148	5,117,92
Canada	529	2,997	47,951,798	53,972,592	5,288,635	5,529,972	2,125,478	1,340,514	993,25
Latin America, total	145	3,352 278	25,163,756 2,617,820	26,473,049 3,060,011	2,397,074 76,075	2,681,082 177,829	633,193 52,939	730,004 52,178	523,48 26,07
Argentina	271	659	7,561,248	8,687,356	588,178	688,513	140,218	136,414	114,82
Ecuador	31 298	40 753	83,435 3,427,679	85,386 4,764,032	7,581 482,874	8,668 508,089	2,033 216,989	3,306 76,438	1,00 70,45
Panama, excluding Canal Zone	173	397	6,076,049	4,584,315	735,456	755,102	56,045	302,863	192,46
Peru	76 187	112 406	284,177 2,611,922	352,178 2,405,864	46,065 236,961	48,296 248,653	17,903 69,220	8,749 102,424	8,15 70,46
Venezuela	204	707	2,501,427	2,533,906	223,883	245,933	77,847	47,631	40,03
Other Western Hemisphere, total	276	657	14,116,669	26,176,963	934,502	1,125,592	251,539	470,148	316,41
The Bahamas	100	207	6,028,197	20,716,847	536,806	639,352	225,351	228,984	169,81
Bermuda	145 128	257 153	2,701,677 5,260,941	4,876,357 497,760	365,198 26,590	388,340 86,101	9,319 16,058	206,193 26,000	126,15 14,02
Other	23	40	125,854	85,999	5,909	11,797	811	8,972	6,41
Europe, total	1	8,333	108,544,288	137,780,393	8,593,216	10,103,995	3,079,581	3,304,101	2,441,83
Austria Belgium	107 248	143 490	926,546 7,221,508	1,352,969 8,191,015	99,005 429,264	102,933 548,639	39,087 187,352	31,827 95,671	26,66 74,95
Denmark France (including Andorra)	106 298	155 1,008	1,368,813 14,754,379	2,577,484 22,780,568	138,723 1,082,932	160,825 1,252,115	24,561 480,084	16,734 180,949	16,36 168,58
Italy (including San Marino)	249	620	11.010.038	12.463.401	345.326	505,363	148,673	76,086	65,52
Liechtenstein	25 55	39	218,269	45,709	20,261	21,088	-552	17,243	8,78
Luxembourg	55	94 6	3,184,465 11,996	743,492 11,446	164,388 569	174,595 1,135	13,832 199	111,434	102,58
Netherlands	234	607	6,988,128	8,874,367	896,764	978,134	330,784	173,811	152,12
Spain Sweden	159 153	336 323	2,754,147 2,303,494	3,159,475 3,001,249	327,390 248,213	376,165 336,088	98,455 105,738	42,900 33,231	41,67 31,21
Switzerland	249	571	7,045,785	7,744,514	989,297	1,033,302	158,781	557,942	413,73
United Kingdom		2,356	27,518,790	32,748,998	1,763,220	2,190,506	729,474	926,549	677,93
West Germany East European countries	309	1,019	20,322,836 84,774	29,368,699 42,200	1,798,620 —12,192	2,082,730 1,823	679,259 397	989,402 202	618,96 17
Other	180	· 543	2,830,319	4,674,807	301,435	338,554	83,457	50,120	42,55
Africa, total	1	1,041	11,106,595	10,787,751	1,696,962	1,846,430	780,523	424,128	328,17
Liberia	75 165	265 423	6,368,739 (2,727,865	5,066,296 3,344,246	446,922 393,247	574,965 399,918	28,863 115,828	270,068 116,339	190,28 106,63
OPEC countries Other	62 82	79 274	914,858 1,095,133	1,235,637 1,141,571	733,230 123,562	735,950 135,597	585,691 50,142	16,164 21,556	14,95 16,30
Asia, total	302	1,160	9,632,542	12,436,739	1,190,125	1,285,438	400,439	433,635	351,51
Middle East, total	89	141	723.605	434,194	41.072	51,381	21,212	11,254	7,73
OPEC countries	35 65	51	154,917 568,688	157,365	11,745 29,327	13,919	3,776 17,437	4,695 6,559	2,86 4,87
Other Asia, total	i	1,019	8,908,937	276,830 12,002,545	1,149,053	37,462 1,234,057	379,227	422,381	343,77
Hong Kong	125	198	1,761,030	1,382,103	191,139	197,830	21,726	103,845	91,98
Indonesia	41 124	47 191	396,891 3,137,949	264,433 5,435,980	49,054 430,278	54,230 458,654	7,736 198,804	11,082 147,617	9,59 119,59
Philippines	89 173	136 447	1,104,876	1,421,509 3,498,520	134,003	135,705 387,638	44,481 106,480	34,638 125,199	26,57 96,02
Other	275	1,314	2,508,190 9.822.353	10.580.132	344,579 728.358	782,961	301.929	237,961	161.04
Australia	266	1,090	8,875,452	9,524,813	655.671	705,992	273,342	221,237	146,53
Other	107	224	946,901	1,055,318	72,686	76,969	28,588	16,724	14,51
Puerto Rico and U.S. Possessions, total	99	285	2,038,782	3,063,604	109,638	138,340	19,908	13,658	2,20
Puerto Rico U.S. Possessions	93 15	266 19	957,047 1,081,735	923,936 2,139,668	40,505 69,133	68,307 70,033	15,403 4,505	13,453 205	2,17
Country not stated	3	3	1,001,703	2,100,000	—432		-,,,,,,	_	
Adinium. Wakat			,						
Mining: Total All geographic areas	24	269	1,799,613	1,612,428	354,014	363,913	54,892	85,833	82,20
Canada	20	76	582,287	362,619	135,179	137,811	22,998	21,999	21,82
atin America, total	13	47	326,509	585,218	90,234	91,124	6,998	20,595	19,56
Brazil	6	9	4,613	6,864	-131	276	49	-	
Mexico	3 7	4 18	8,564 282,143	7,897 l 501,825	2,075 80,193	2,150 80,590	977 3,344	18,302	17,29
Peru Venezuela	4	6	2,765	3,528	991	1,002	352	76 1,207	1,20
Other Western Hemisphere, total	12	34	18,089 199,202	22,551 104,075	3,625 1 8,32 1	3,625 22,710	1,272	512	1,20
The Bahamas	5	11	117,506	39,674	14,908	15,288	168	3,2	
Bermuda	8	16	44,687	21,943	7,328	7,335	1	412	13
Europe, total	15	50	159,368	213,120	24,365	24,940	7,244	1,055	1,05
Netherlands United Kingdom	3 14	4 28	2,052 109,508	3,771 85,880	381 16,345	388 16,817	205 5,213	_	-
West Germany		3	5,112	8,678	2,164	2,165	616	574	57
						'	•	•	

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]				**************************************					
					Controlled Forei	gn Corporations			
Selected industry of U.S. corporation filing return and selected country of	Number of U.S.	Number of	Total	Business	Current earnings and	with curre and	orporations nt earnings profits ore taxes	Distrib	utions
incorporation of Controlled Foreign Corporation	corpora- tion returns ¹	toreign corpora- tions	assets	receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Mining: Total—Continued									
Africa, total	10	26	279,280	179,096	47,549	47,617	8,083	32,084	30,627
Liberia South Africa (including South-West Africa) OPEC countries	4 4 4	14 8 4	219,583 55,955 3,741	110,475 66,229 2,391	24,204 22,863 482	24,204 22,863 550	7,841 238	18,000 14,084 —	16,542 14,084 —
Asia, total	9	16	35,464	51,900	7,877	8,559	3,145	3,053	2,466
Middle East Other Asia	6 3	10 6	17,527 17,937	29,635 22,265	6,003 1,874	6,503 2,056	2,587 558	3,053	2,466
Oceania, total	6	20	217,503	116,400	30,490	31,153	6,25%	6,535	6,535
Australia Other	5 3	15 5	216,924 579	113,380 3,020	30,491 —1	31,153 (²)	6,254 —	6,535 —	6,535 —
Mining: Oil and Gas Extraction All geographic areas	, \$1	133	769,183	729 094	147 140	155 001	90.540	2 522	
Canada	10	20	133,831	738,084 74,102	147,149 42,578	155,091 43,729	22,546 4,837	8,538 —	6,949
Latin America	7	31	273,106	297,334	54,471	55,075	6,754	4,341	3,338
Other Western Hemisphere, total	6	21	194,114	103,086	17,902	22,284	168	132	132
Bermuda Europe, totai	5 10	9 4 1	42,209 116,403	21,205 209,53 0	7,121 23,523	7,121 24,098	7 201	132	132
Netherlands	3	4	2,052	3,771	381	388	7,201 205	1,031	1,031
United Kingdom Africa	10	23	88,691	85,793	16,237	16,708	5,213	-	-
Asia	6	11	3,737 31,100	2,390 50,484	481 8,009	549 8,510	238 3,138	- 3,034	_ 2,447
Construction									
All geographic areas	12	271	1,932,227	2,371,154	258,495	292,507	63,627	29,307	9,433
Canada	12	60	429,201	507,819	58,235	71,750	34,671	8,754	3,850
Latin America, total	9	59	804,207	896,990	135,734	137,506	12,185	11,445	2,934
Brazil Mexico	4 6	6 7	23,423 920	53,771 461	2,182 24	3,342 24	1,045	-	_
Panama, excluding Canal Zone Venezuela	7 4	37 6	. 771,389 8,381	835,603 6,682	132,213 1,230	132,290 1,764	10,639 476	11,410	2,934
Other Western Hemisphere, total	6	11	100,891	107,818	16,432	16,657	809	_	_
Bermuda	4	7	12,678	9,502	2,179	2,204	-	_	_
Europe, total	10	59	307,362	524,560	16,688	31,498	12,379	3,558	2,493
France (including Andorra)	6	6 17	18,542 126,576	49,131 54,175	517 2,223	520 3,484	205 988	1,118	620
Netherlands United Kingdom	7	6 15	23,906 94,991	68,652 316,764	7,623 13,463	7,623 14,135	3,533 7,470	2,440	1,872
West Germany	4	5) 14	9,766 30,049	14,754 30,489	-12,863	0.700	-	-	_
OPEC countries	4	5	13.764	20,410	2,604 1,079	2,732 1,144	1,198 475	798	57
Asia, total	7	18	116,395	128,916	22,855	23,688	585	_	_
Middle East, total OPEC countries	3	5 5	10,914 10,914	21,295 21,295	186 186	359 359	10 10	-	
Other Asia	6	13	105,480	107,621	22,668	23,330	575	극	_
F	8	38	120,167	165,820	6,487	8,313	1,801	4,569	99
Manufacturing: Total All geographic areas	388	15,199	181,388,800	249,337,879	18,624,547	20,751,610	6,773,706	6.382.300	4,736,999
Canada	346	2,257	34,223,832	44,263,272	4,354,888	4,515,085	1,692,615	1,122,633	857,946
atin America, total	317	2,696	20,680,746	23,201,503	1,943,644	2,208,101	543,329	648,802	466,403
Brazii	121 214	225 544	2,450,920 6,759,040	2,883,444 8,261,346	64,040 538,839	163,007 631,795	49,027 128,323	44,316 127,178	23,372 109,706
Ecuador Mexico	25 244	32 641	81,667 3,041,809	83,830 4,389,963	7,505 431,722	8,559 454,827	2,012 193,555	3,280 73,999	977 68,102
Panama, exctuding Canal Zone	122	275	4,399,654	2,989,424	478,857	495,731	36,213	264,599	167,755
Venezuela Other	63 156	95 332	252,041 1,961,152	310,267 2,016,215	36,255 202,373	38.358 212,171	12,726 56,885	6,346 89,976	5,876 58,978
Other Western Hemisphere, total	152 171	552 419	1,734,463	2,267,014 21,563,245	184,054 779,377	203,654	64,588	39,109	31,638
The Bahamas	58	115	3,903,229	16,772,503	431,683	901,115 521,950	239,423 219,419	430,707 214,746	304,375 165,287
Bermuda Netherlands Antilles	95 94	172 113	2,172,943 4,283,827	4,472,971 291,437	304,357 41,436	321,182 55,696	9.042 10,720	201,187	125,590
Other	13	19	21,962	26,334	1,901	2,287	242	72	13,432 66
Footnotes at end of table.	'	1	******	20,00 /			272	' '	

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

Number Cu ear	olled Foreign Corporation	113		
of Atimber ear		corporations	r	
Selected industry of U.S. corporation filing	urrent with cu urnings ar and (+) t	rrent earnings nd profits perore taxes	Distrib	utions
incorporation of Controlled corporation returns: tions foreign corporations foreign corporation returns: tions foreign corporation corporation returns:	rofits (less eficit) earnings and profits defore axes before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
(1) (2) (3) (4)	(5) . (6)	(7)	(8)	(9)
Manufacturing: Total—Continued	1		į	
Europe, total	8,233,443 9,561,1	36 2,900,629	3,188,295	2,356,21
Austria 85 121 667,557 1,308,319 Belgium 199 392 5,442,001 7,329,823	92,378 96,1 420,294 522,3		30,170 94,297	25,30 73,99
Denmark 84 126 1,321,857 2,551,586	136,622 158,2	86 23,994	16,284	15,98
	1,071,122 1,226,4 317,003 472,6	1	178,049 71,441	166,63 61,51
Liechtenstein 19 31 103,939 34,954	19,371 19,9	77 -552	17,243	8,78
Luxembourg	159,906 169,9 569 1,1		110,714	102,09
Netherlands	868,562 939,2	48 317,529	169,091	147,52
Sweden	311,667 359,5 244,736 331,3	35 94,639 55 104,624	41,983 33,116	40,75 31,15
Switzerland	894,984 935,5	03 144,886	548,610	407,29
	1,640,532 1,998,6 1,770,356 1,995,5		875,055 952,305	644,61 587,94
East European countries	-12,192 1,8	23 397	202	17
Account to the second s	297,532 332,5 1, 509,382 1,606 ,0	i	49,737 359,745	42,45 267,46
Liberia 43 122 4,766,817 3,792,716	369,114 445,7		240,286	163.00
	304,061 310,5 729,826 731,4	84 93,444	84,057	74,35
	106,381 118,2		16,164 19,237	14,95 15,15
	1,084,607 1,175,9	88 375,491	422,333	341,40
Middle East, total 63 103 322,445 355,883 OPEC countries 29 40 127,014 130,229	30,729 39,9 10,460 12,0		7,921 3,938	5,04i 2,69i
Other 45 63 195,431 225,654	20,270 27,8		3,984	2,09
Other Asia, total 205 819 7,206,289 10,932,414 1, Hong Kong 82 129 821,708 1,168,309	1,053,878 1,136,0		414,411	336,36
Indonesia 34 39 298,690 170,060	163,571 169,3 27,027 32,0	91 7,680	99,363 11,082	87,50 9,59
Japan (including Okinawa and Ryukyu Islands) 111 167 3,074,125 5,271,138 Philippines 74 112 792,777 988,073	427,367 455,4 99,483 100,7		147,331 32,304	119,520 24,24
Other 137 372 2,218,987 3,334,835	336,430 378,5		124,332	95,49
	608,882 653,1		208,026	141,75
Australia 204 830 7,091,783 8,105,924 Other 83 179 881,698 929,676	545,427 585,9 63,455 67,1		192,459 15,566	128,36 13,39
Posts Birms 4 HO Posts 1 and 1	110,756 131,0		1,759	1,43
Puerto Rico	40,962 61,1	13,355	1,737	1,410
U.S. Possessions 7 1,054,192 2,128,540	69,794 69,8	12 4,422	22	
Manufacturing: Food and Kindred Products				
	1,060,402 1,188,7	413,090	323,900	248,565
1-45- 4	288,300 301,60	1 ' 1	67,806	49,616
	223,580 246,77	1 1	63,556	48,698
Brazil	-10,211 2,25 68,859 73,58		261 (21,511)	182 18,144
Ecuador 3 3 5,055 3,944 Mexico 27 99 405,550 760,752	86 46 56,312 58,37		149 10,984	149 10,452
Panama, excluding Canat Zone	39,714 40,04	1 1	14,440	4,98
Peru 6 6 9,360 26,331 Venezuela 20 52 188,083 325,461	2,091 2,09 25,254 25,86	579	465 6,245	402 5,939
Other	41,474 44,09		9,501	8,44
18 38 384,992 125,684	11,580 15,87	1 1	3,221	2,986
The Bahamas 7 11 12,324 5,115 Bermuda 11 15 85,405 88,002	2,778 2,77 3,200 7,47		2,029	1,796
Netherlands Antilles	5,554 5,55		1,192	1,192
A. Landarian	369,536 435,04	1 : 1	124,529	96,048
Austria 4 6 17,639 24,893 Belgium 23 49 252,832 378,810	1,628 2,06 32,433 38,24		1,039 9,043	1,034 6,684
Denmark 10 17 69,964 145,815	7,765 7,76	5 2,521	818	818
Hate Karle Car Car 11	35,644 50,72	1 1	9,047	6,730
Liechtenstein 3 4 3 (1)	13,922 19,93 (²) (²)	-	4,674	3,82
Netherlands 18 87 342,395 546,708 Spain 14 25 139,534 203,631	35,096 39,31 25,928 26,71		8,116 8,086	7,064 7,991
Sweden 8 21 62.387 131.600	5,732 6,45	1 1	241	161
Switzenand 17 36 204,534 229,423	21,404 22,73 84,618 94,11	6 6,482	31,043	10,139
	106,794 113,96		15,472 35,645	15,079 35,236
West Germany 29 90 490,581 1,132,626				

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

,					Controlled Forei				
Selected industry of U.S. corporation filing return and selected country of	Number of U.S.	Number of	Total	Business	Current earnings and	with currer and	orporations nt earnings profits ore taxes	Distrib	utions
incorporation of Controlled Foreign Corporation	corpora- tion returns!	foreign corpora- tions	assets	receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total _.	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing: Food and Kindred Products—Continued		į							
Africa, total	20	71	215,557	195,261	21,443	24,177	6,851	3,690	2,9
Liberia	15	5 47	48,086 116,442	24,296 142,855	6,904 10,892	6,904 12,730	1,056 4,162	2,448	1,6
Asia, total	23	92	521,932	694,582	97,644	102,700	33,669	46,164	36,4
Middle East Other Asia, total	4 22	6 86	2,574 519,358	1,678 692,904	694 98,338	102 700	22 660	46.164	00.4
Hong Kong	9	11	42,465	86,621	10,480	102,700 12,205	33,669 101	46,164 —	36,4
Japan (including Okinawa and Ryukyu Islands)	14 11	20 19	149,443 228,948	280,376 196,557	58,862 13,971	60,337 13,972	22,933 5,286	37,842 3,578	29,7 2,0
Oceania, total	20	152	465,889	613,677	40,662	51,874	17,106	13,767	10,9
Australia Other	20	135 17	440,162 	579,788	38,840 1,823	48,257	15,998	13,726	10,9
Puerto Rico and U.S. Possessions, total	10	',	92,993	43,890 145,978	8,088	3,617 10,741	1,108 1,699	41 1,167	8
Puerto Rico	10	•	92,993	145,978	8,088	10,741	1,699	1,167	8
Manufacturing: Chemicals and Allied Products				···					
All geographic areas	58	3,205	23,671,175	26,589,439	3,258,838	3,456,972	1,135,703	1,008,074	812,9
anada	58	285	3,290,467	4,016,092	533,731	538,046	188,504	144,772	100,7
atin America, total	53	669	3,850,402	3,811,443	521,648	568,187	143,969	159,177	138,9
Argentina Brazil	30 44	60 123	345,173 1,013,631	399,831 1,001,618	14,605 67,880	23,232 91,525	8,112 15,427	7,510 17,562	2,9 16,4
Ecuador Mexico	9 48	10 164	24,434	22,157	1,267	1,656	429	361	
Panama, excluding Canal Zone	32	64	858,878 872,803	1,212,379 438,794	155,413 192,594	162,551 193,230	70,732	23,443 93,276	22,3 82,3
Peru Venezuela	21 41	36 85	60,916 357,732	71,192 350,979	6,035 52,183	6,306 53,930	1,819 15,685	1,666 9,278	1,6 8,4
Other Western Hemisphere, total	37) 30	127 61	316,836 945,822	314,493 284,061	31,671) 75,198	35,759 76,436	12,564 4.373	6,082 20,009	4,6 18,8
The Bahamas	8	13	104,910	115,381	20,290	20,292	841	4,698	4,6
Bermuda Netherlands Antilles	19 12	30 13	265,458 565,376	123,423 34,674	44,344 8,761	44,811 9,464	1,725 1,660	13,536 1,774	13,0 1,0
urope, total	56	1,444	12,844,931	15,245,256	1,733,935	1,837,299	607,040	566,978	465,5
Austria	23	33	41,603	68,230	7,324	7,845	3,655	2,820	1,6
Belgium	45 23	93 27	1,090,028 64,341	1,400,921 86,233	159,799 8,505	163,835 9,217	64,982 2,885	27,780 680	26,7 6
France (including Andorra)	46	181	1,675,515	2,069,307	155,370	171,849	75,255	24,085	22,8
Italy (including San Marino)	45 5	126 13	1,346,728 20,224	1,464,770 24,445	62,205 6,539	93,591 6,583	38,048 18	11,211 9,871	6,2 5,3
Luxembourg	. 10	21 87	484,037 1,198,009	202,185 1,632,673	28,768 317,415	35,009 329,999	6,442 134,565	9,083	3,1
Spain	38	92	446,460	580,992	69,716	70,500	17,607	55,912 10,103	53,4 9,6
Sweden Switzerland	31 41	49 110	162,489 1,752,194	294,550 1,803,476	26,906 372,531	30,946 373,975	11,534 41,447	871 298,060	6 241,4
United Kingdom	50	326	2,522,103	3,123,384	246,794	255,591	122,921	39,521	37,2
West Germany	47 39	150	1,598,565	2,128,306	219,548	228,903	74,705	71,998	51,8
South Africa (including South-West Africa)	35	106	418,416 239,511	550,022 267,804	78,473 46,561	81,841 47,034	30,037 19,461	18,050 14,346	15,1 11,5
OPEC countries	15	20	38,118	51,335	5,549	5,855	1,806	671	6
sia, total	45	300	1,240,547	1,572,902	198,377	230,430	110,497	63,670	44,6
Middle East, total OPEC countries Other	24 14 15	42) 19 23	114,111 62,301 51,810	140,556 74,478 66,077	10,723 7,429 3,294	13,849 7,767 6,082	5,339 2,624 2,714	2,547 2,166 381	1,8: 1,8:
Other Asia, total	42	258	1,126,436	1,432,347	187,654	216,581	105,158	61,123	42.8
Hong Kong	20 15	31 15	114,162 50,739	116,534 29,004	14,189 1,851	16,106 3,688	2,216 386	4,764 1,190	4,45 1,19
Japan (including Okinawa and Ryukyu Islands)	31	46	433,770	545,458	56,812	80,119	45,994	24,306	18,9
	26	36 130	107,183 420,582	184,368 556,983	21,256 93,545	21,397 95,271	7,558 49,004	5,787 25,076	4,5 13,6
Philippines Other	. 37	1001	,	,,					
Philippines Cher ceania, total	44	230	998,879	1,050,094	106,553	113,647	48,290	35,318	29,09
Philippines	` !	ı							

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952
Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

+					Controlled Foreign		recrations		·
Selected industry of U.S. corporation filing	Number of U.S.	Number of			Current earnings and	Foreign co with curren and p (+) befo	t earnings rofits	Distribu	tions
return and selected country of incorporation of Controlled Foreign Corporation	corpora- tion returns ¹	foreign corpora- tions	Total assets	Business receipts	profits (less deficit) before laxes	Current earnings and profits before taxes	Foreign income taxes (net)	, Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	. (6)	(7)	(8)	(9)
Manufacturing: Petroleum (Including Integrated) and Coal Products									4 507 0
All geographic areas	26	1,422	51,448,139	90,653,915	5,719,378 1,267,952	6,364,460 1,328,080	1,779,808 429,401	2,129,275 315,880	1,697,9 293,6
ınada	19 18	211 175	8,736,868 3,870,584	8,665,341 4,973,172	387,445	423,445	58,361	212,646	122,6
itin America, total	10	11	140.056	303.447	34,355	34,436	7,463	5,931	5,9
Argentina Brazil	10	28	742,071	2,352,585	103,456	118,956	25,959	31,510	31,1
Ecuador Mexico	4 10	10 14	26,286 29,196	17,827 49,573	1,282 10,576	1,565 10,618	377 } 3,991	2,379 2,657	2,6
Panama, excluding Canal Zone	8	46	2.648.663	1,607,512	191,747	204,719	7,561	127,901	60,6
Peru	5	8	14,086	5,290	520	634	228	106	1
VenezuelaOther	8	13 45	58,991 211,236	27,391 609,547	19,608 25,900	19,722 32,796	1,320 11,463	35,002 7,162	16,1 5,0
ther Western Hemisphere, total	21	103	6,488,826	20,653,984	575,322	685,085	223,598	387,339	265,
The Bahamas	9	32	3,562,969	16.546.887	398,120	483,138	217,619	207,303	158,
Bermuda	18	51	1,388,837	3,966,024	177,770	189,092	4,018	172,527	99,
Netherlands Antilles	10	1	1,536,052	141,047	574	12,849	1,961	7,508	7,:
rope, total	22	650	22,093,511	42,079,557	2,028,372	2,361,832	375,579	846,740	723,
Austria	5 11	. 11	178,593 1,298,807	551,458 1,780,160	31,130 20,104	31,401 59,806	10,387 4,141	8,186	8,
Belgium Denmark	' '7	29 26	799,179	1,839,746	90,587	94,113	4,525	1,473	1,
France (including Andorra)	10	58	2,569,522	4,875,782	333,160	334,158	43,672	19,003	18.
Italy (including San Marino)	12 6	47 9	2,131,188 169,397	4,405,691 165,932	22,619 87,596	70,567 90,246	10,666 577	360 85,000	85,
Luxembourg	10	59	2,152,169	3,125,400	243,775	258,681	64,517	64,664	52,
Spain	7	13	79,890	56,558	10,383	10,383	1,087	361	
Sweden	7 11	52 31	787,258 743,564	1,112,745 791,103	41,741 64,987	74,451 70,767	593 4,153	3,124	(²) 3,
Switzerland United Kingdom	20	144	3,835,410	11,507,146	511,365	642,823	\ 84,341	472,434	367,
West Germany	12	92	4,287,989	9,403,205	459,378	508,735	126,194	184,027	178,
rica, total	21	148	5,674,954	5,678,565	1,109,383	1,177,608	630,116	222,991	167,
Liberia	18 3	63 21	4,195,665 461,284	3,081,695 930,401	238,706 107,111	306,073 107,278	13,707 19,587	157,655 37,756	106. 37.
OPEC countries	9	11	679,449	1,063,840	715,595	716,194	578,242	14,207	13,
Other	4	53	338,556	602,629	47,970	48,063	18,580	13,374	9,
sia, total	11	79	2,362,368	4,922,786	233,589	255,245	37,995 443	126,458	111,
Middle East Other Asia, total	10	9 70	10,140 2,352,228	19,095 4,903,691	1,803 235,393	1,026 254,219	37,552	126,300	111,
Hong Kong	5	11	377,392 -1.148,630	466,066	81,786 81,152	81,786 81,398	5,463 16,669	66,796 11,825	62, 11.
Japan (including Okinawa and Ryukyu Islands)	5 7	, 23 . 9	85,311	3,097,601 236,337	10,569	10,569	958	6,243	6,
Other	6	27	740,895	1,103,687	61,886	80,467	14,462	41,436	30,
ceania, total	10	47	1,128,866	1,244,495	61,332	62,292	20,387	17,220	14,
Australia	9	32 15	903,039 225,827	981,629 262,866	49,109 12,222	49,333 12,958	18,594 1,793	12,465 4,755	9, 4,
Other	5	9	1,092,162	2,436,014	55,984	70,873	4,372		.,
icito nico and c.c. (casessions	•		1,002,102	2,100,011	55,557				
Manufacturing: Primary Metal Industries									
All geographic areas	32	781	7,393,729	6,078,932	634,690	685,908	176,713	195,810	141,
anada	29	173	2,265,247	1,389,657	. 161,846	168,203	52,749	25,548	20,
ıtin America, total	26	203	1,241,525	1,000,269	128,399	135,310	33,461	30,305	22,
Argentina	7	13	69,118	106,497	6,370	7,294	1,710	433 557	
Brazil	13 19	50 36	170,373 192,504	137,880 190,287	7,743 29,540	11,887 29,746	1,853 13,027	2,188	2.
Panama, excluding Canal Zone	8	16	276,582	208,314	26,966	26,966	2,671	18,300	11,
Peru	6 11	7 37	38,878 382,574	43,328 202,473	10,268 35,293	10,268 j 35,295 j	3,316 6,149	1,479 4,284	1,: 3,:
ther Western Hemisphere, total	12	311	427,262	28,335	9,697	11,015	615	500	
The Bahamas	5		50,845	3,942	85	1,219		_	
Bermuda	5 7	11,	41,614	7,754	6,904	7,087		250	
Netherlands Antilles	. 71	9	333,656	16,417	2,704	2,706	615	250	

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

					Controlled Foreign	n Corporations			
Selected industry of U.S. corporation filing	Number of U.S.	Number of	_		Current earnings and	Foreign co with currer and p (+) befo	nt earnings profits	Distribu	rtions
return and selected country of incorporation of Controlled Foreign Corporation	corpora- tion returns'	toreign corpora- tions	Total assets	Business receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	. (3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing: Primary Metal					Î				
Industires—Continued	24	249	2,015,281	2,503,160	159,098	186,376	60,231	46,266	42,
Belgium	8	13	95,931	126,978	8,704	8,734	759	1,255	
Denmark France (including Andorra)	3 13	3 21	1,871 85,997	2,499 j 127,127	241 5,895	241 6,894	3,381	1,089	1.
Italy (including San Marino)	9 12	23 28	142,704 340,016	211,711 268,819	11,663 11,358	14,491 13,774	7,387 5,659	2,189 1,150	1, 1,
Netherlands	3	20 4	20,491	25,583	4,031	4,031	1,212	255	',
Spain	4	7	8,676	16,094	939	939	418	-1	
Switzerland United Kingdom	10 18	19 84	100,243 560,714	55,217 1,088,633	7,054 54,061	7,126 56,349	567 20.846	1,853 8,881	1, 8,
West Germany	14	30	474,918	477,233	22,788	41,430	15,822	23,788	22,
rica, total	14	40	538,354	552,544	121,746	124,991	14,608	72,990	48,
Liberia	6	14 14	281,116	445,310	100,193 1,969	101,238 2,309	5,428 753	72,990	48,
South Africa (including South-West Africa)	15	28	48,271 182,170	26,843 179,761	22,324	23,602	5,946	3,373	2,
sia, total	3	4	9.291	26,224	2,082	2,082	298	3,373	۷,
Japan (including Okinawa and Ryukyu Islands)	6	8	40,696	37,516	4,958	4,958	2,481	2,196	1,
Philippines	3	41	35,682	37,005	5,397	5,397	1,887	824	_
ceania, total	17	49	687,564	398,780	26,730 27,285	31,561	7,992	16,806	5,
Australia Other	16 6	42 7	683,818 3,746	368,355 30,425	-555	31,561	7,992	16,806	5,
erto Rico and U.S. Possessions	6	8	36,325	26,427	4,850	4,850	1,109	22	
Manufacturing: Machinery, Except Electrical						,			
All geographic areas	. 46	1,650	20,351,724	20,782,060	3,092,864	3,280,317	1,266,883	940,840	657.
anada	45	202	2,494,657	2,809,895	376,823	385,253	178,237	90,700	45,
ıtin America, total	42	308	1,937,362	1,826,711	166,844	200,018	54,968	31,149	27,
Argentina	18	24	191,998	194,994	7,000	18,011	5,140	2,385	.1.
Brāzīl	37	73	1,013,697 7,690	836,728 7,964	62,869 1,375	77,369 1,375	13,268 301	12,336 190	12,
Mexico	37	84	350,227	307,457	31,712	37,158	16,860	4,778	4,
Panama, excluding Canal Zone	15 8	20	48,219	51,755	8,600	8,746	860	3,831	2,
Peru Venezuela	20	15 30	38,729 101,347	39,538 99,610	12,293 12,294	12,293 13,254	4,972 5,042	1,547 4,245	1 3
Other	16	59	185,454	288,666	30,702	31,812	8,524	1,837	1,
ther Western Hemisphere, total	22	40	242,193	135,575	24,441	24,524	1,529	5,065	5,
The Bahamas	8 10	11	28,591 96,670	9,075 117,157	3,527 18,405	3,577 18,405	13 574	4,990	4.
Netherlands Antilles	16	18	116,315	8,086	2,414	2,447	890	20	,,
rope, total	46	787	13,188,755	13,255,344	2,116,241	2,249,837	853,508	695,393	490,
Austria	18 26	21 44	187,133	205,999	27,292 77,453	28,101 94,420	11,236	10,191	9, 22,
Belgium	11	15	609,484 131,548	842,589 140,582	23,884	27,811	36,670 8,751	23,909 8,078	7,
France (including Andorra)	36	90	2,383,772	2,268,980	331,505	346,509	182,247	81,444	79,
Italy (including San Marino)	23	62	1,098,691 49,061	902,608 8,781	118,145 9,896	133,552 9,898	20,714 1,290	39,811 2,576	39, 2,
Luxembourg	5	.5	39,053	6,656	—790	100	38	-	
Netherlands	26	61	861,310	678,670	141,595	156,529	54,531	18,540	18,
Spain Sweden	21 23	30 36	420,877 376,852	417,279 404,705	74,091 104,559	74,868 106,427	23,059 49,412	5,984 20,268	5, 18,
Switzerland	32 44	66 192	1,103,492 2,890,596	1,464,053 2,640,502	206,090 445,357	210,606 482,681	49,048 177,955	102,793 228,495	89, 139,
West Germany	36	107	2,781,913	2,992,702	516,985	535,401	222,426	141,832	44,
rica, total	25	79	412,808	424,785	63,751	65,396	25,593	12,102	10,
South Africa (including South-West Africa)	24	43	329,290	354,344	52,577	53,510	20,825	11,350	- 9,
OPEC countries	6	10	31,141	36,495	4,276	4,682	1,620	439	
ia, total	34	108	1,313,555	1,381,720	236,869	242,066	107,435	62,780	55,
Middle East, total OPEC countries	11 8	19 10	85,809 28,104	72,340 25,643	9,299 3,697	9,746 3,926	2,891 878	1,563 847	1,
Other	6 31	9 89	57,704	46,697	5,602	5,819 232,320	2,012	716 61 217	
Other Asia, total	13	19	1,227,747 56,948	1,309,380 214,336	227,570 12,019	12,389	104,544 4,894	61,217 1,084	54,
Japan (including Okinawa and Ryukyu Islands)	19	22 10	967,635 60,444	920,643 50,991	189,683 8,822	190,191 8,822	89,194 1,760	56,844 1,687	50, 1,
	34	109	697,004	898,091	103,502	108,330	44,488	43,651	23.
reania total	341	ina	031,004		-				
ceania, total	أبد	07	EAU EUD	ו מחד מכם	da vaei	I VUC RD	וכסב חג	AU EUE I	
Peania, total	34 13	87 22	640,508 56,497	828,703 69,388	93,436 10,066	98,204 10,127	40,392 4,096	40,605 3,046	20, 2,
Australia									

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

					Controlled Forei	gn Corporations			
Selected industry of U.S. corporation filing return and selected country of	Number of U.S.	Number of	Total	Business	Current earnings and	with currer and p	orporations nt earnings profits ore taxes	Distrib	utions
incorporation of Controlled Foreign Corporation	corpora- tion returns ¹	foreign corpora- tions	assets	receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing: Electrical and Electronic Equipment									
All geographic areas	35	1,905	17,403,014	19,754,978	1,467,396	1,686,599	543,925	411,601	356,0
Canada	32	204	2,377,681	2,867,222	212,152	226,216	96,556	30,814	23,1
atin America, total	28	225	1,652,591	1,410,401	138,309	150,734	49,438	24,737	22,4
Argentina Brazil	11 18	26	372,510	263,276	13,115	14,940	3,223	5,516	5,4
Mexico	26	· 48	524,350 252,566	531,261 332,120	45,264 46,326	52,051 47,699	13,077 19,320	4,135 9,204	3,1 8,3
Panama, excluding Canal Zone	6	11	60,769	40,815	4,887	4,887	1,765	227	2
Peru	5 11	9 32	32,294 218,131	21,470 159,895	1,831 19,328	1,951 21,275	664 7,697	463	2
Other Western Hemisphere, total	14	54	366,921	76,111	32,898	35,196	4,714	3,854 910	3,8 4
The Bahamas	4	20	72,501	18,527	1,077	2,947	754	660	1
Bermuda Netherlands Antilles	7	19	117,072	36,200	22,279	22,398	2,572	-	
urope, total	34	1,085	176,015 11,533,585	21,074 13,811,753	9,846	9,851	1,388	250	
Austria	11	20	97,902	132,971	905,383 8,928	1,083,753 9,235	349,455 3.036	295,372	261,9
Belgium	20	49	922,990	1,035,989	64,895	82,490	30,838	2,600 8,992	1,1 6,8
Denmark France (including Andorra)	9 24	13 119	73,387 1,224,856	96,395 1,664,214	3,761 69,654	6,443 91,965	2,494 42,094	706 12,060	10,
Italy (including San Marino)	21	87	1,238,442	2,337,859	54,584	74,832	24,557	7,039	6,7
Netherlands Spain	17 12	70 (39)	537,269	506,786	34,497	43,222	13,576	8,140	5,5
Sweden	15	44 67	741,644 539,804	844,286 405,682	82,029 38,054	83,785 83,829	25,198 30,008	11,550 8,718	10,8 8,6
Switzerland	19 31	67	536,449 2,565,209	424,525 2,410,124	86,675	91,168	11,448	20,875	16,9
West Germany	25	355 154	2,617,303	3,453,681	163,902 274,611	177,900 299,406	75,982 82,757	39,063 163,115	33,6 149,0
frica, total	14	67	170,132	192,167	16,146	17,451	4,623	1,230	8
South Africa (including South-West Africa)	13	. 43	133,495	151,514	10,479	11,294	2,181	640	e
OPEC countriessia, total	4	7	14,671	19,548	1,869	2,044	838	496	
Middle East	24 8	102	644,838 39,697	761,552	126,537	132,355	23,385	51,462	43,2
Other Asia, total	23	91	605,141	37,341 724,211	2,599 123,938	3,617 128,738	1,348 22,037	254 51,208	42,9
Hong Kong	9	16	58,293 25,181	95,861 9,481	11,905 4,745	12,979 4,745	2,945	4,751	2,9
Japan (including Okinawa and Ryukyu Islands) Philippines	14	18	135,226	125,829	17,505	17,603	2,329 8,631	1,642 7,880	1,6 3,3
Other	5 14	9 44	43,238 343,203	39,312 453,727	6,769 83,015	6,789 86,622	2,151 5,981	3,534 33,402	3,1 31,8
ceania, total	20	105	428,491	514,398	25,317	30,086	12,043	6,876	3,7
Australia	20	90	415,998	497,902	23,396	28,151	11,376	6,782	3,6
Other	6	15	12,493	16,496	1,922	1,935	667	94	-,-
ACTO THEO BIRD U.S. PUSSESSIONS	8	63	. 228,776	121,373	10,653	10,808	3,711	200	2
Manufacturing: Motor Vehicles and Equipment		ĺ							
All geographic areas	20	1,080	25,266,113	40,709,390	852,989	1,242,825	451,762	667,192	319,9
anada	20	284	6,504,956	12,480,242	656,073	668,804	269,857	173,818	170,4
tin America, total	17	123	3,484,797	4,095,346	18,058	101,691	28,206	43,523	16,0
Argentina Brazil	9	16) 38	798,613	834,749	-55,263	6,755	2,172	3,800	
Mexico	11	30	1,686,188 514,248	1,565,681 915,922	48,780 23,666	62,206 24,460	16,177 7,849	18,464 9,688	7,80 6,90
Panama, excluding Canal Zone	3	4	25,998 31,104	51,810 65,604	2,980	2,980	46	1,175	14
venezueia	10	17	318,157	555,429	-1,544 -754	3,372	1,306	8,249	90
her Western Hemisphere, total	10	17	581,155	112,931	26,321	26,413	980	8,940	8,94
Netherlands Antilles	9	9	453,840	13,209	3,328	3,420	937	1,406	1,40
rope, total	18	449	11,543,630	20,205,854	9,886	285,126	88,907	390,392	94,20
Austria Selgium	4 8	4 13	48,141 294,785	174,222	4,429	4,429	1,687	2,369	31
Jenmank	5	. 7	122,865	814,181 146,621	-1.720 -4,400	5,909 4,472	2,165 216	13,711	2,34 1,68
France (including Andorra)	13 10	117 28	1,750,446 372,175	6,275,783 524,749	-35,757	24,086	12,139	4,099	2,61
Netherlands	10	121	309,089	419,424	-7,337 5,617	9,354 7,314	3,756	865	3.
spain	7	35	460,156	445,325	-3,606	38,601	2,989 2,716	2,833 479	1,10 47
Sweden Switzerland	7	13 20	126,103 413,315	253,572 525,857	4,723 40,712	5,100 41,024	2,214 7,276	510	51
Jnited Kingdom West Germany	14 12	129	3,928,701	5,438,011	-37,089	65,202	28,454	65,826 32,749	30,63 5,08
rica, total	12	50 44	3,455,248	4,651,085	24,992	58,211	17,932	255,750	43,26
South Africa (including South-West Africa)	11	33	608,256	655,559	22,273	26,185	7,837	8,835	4,82
Footnotes at end of table.	''}	33	574,093	643,927	20,710	22,458	7,735	6,003	1,99

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]									
	}				Controlled Forei	gn Corporations			
Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled	Number of U.S. corpora-	Number of foreign	Total	Business	Current earnings and profits	with curre	orporations nt earnings profits ore taxes	Distrib	utions
Foreign Corporation	tion returns ¹	corpora- tions	assets	receipts	(less deficit) before taxes	earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing: Motor Vehicles and Equipment—Continued									
Asia, total	10	31	314,758	345,348	8,139	15,026	6,025	6,887	3,850
Other Asia, total	10 4	31 8	314,758 113,489	345,348 120,704	8,139 5,527	15,026 6,252	6,025 3,158	6,887	3,850
Philippines	5	7	114,230	102,030	3,501	4,481	1,603	1,258 2,042	1,258 1,638
Australia	14 14	1 29 122	2,201,903 1,999,285	2,788,402	111,521	117,126	49,708	34,798	21,673
Other	4	7	202,618	2,461,188 327,214	84,700 26,821	90,237 26,889	38,723 10,985	30,235 4,564	17,646 4,027
Puerto Rico and U.S. Possessions, total	3	3	26,658	25,708	719	2,454	242	_	
Puerto Rico	3	3	26,658	25,708	719	2,454	242	-	
Manufacturing: Instruments and Related Products	_			.	ļ				
All geographic areas	7	224	4,496,624	4,476,194	401,568	453,293	156,672	112,403	84,521
Latin America, total	5	18 31	305,028 183,099	397,800 205,539	37,554	42,003	17,082	30,109	8,853
Argentina	3	5	27,128	28,045	19,516 3,564	20,937 4,083	8,511 2,539	296	296
Brazil Mexico	5	6	78,583 53,070	68,301 76,759	2,354 11,223	2,915	351	=1	=
Venezuela	3	5	11,088	14,738	1,045	11,303 1,045	5,195 331	55 —	55 —
Europe, total	7	137	3,492,404	3,446,454	279,540	325,384	110,680	69,035	67,249
Austria	6	5 11	49,436 82,347	71,322 115,309	7,613 13,911	7,613 13,937	3,842 5,996	997	997
Denmark France (including Andorra)	4	5 11	25,367 976,082	40,563 793,064	2,720	3,944	1,258	2,772 1,524	· 2,772 1,524
Italy (including San Marino)	7	8	349,076	299,461	52,543 —3,385	53,359 6,559	17.876 3,802	7,601 798	7,595 798
Netherlands Spain Spain	5	13 5	351,449 74,990	240,148 91,038	48,980	48,985	12,088	2,259	1,897
Sweden Switzerland	6	11	52,933	101,407	14,473 6,484	14,474 6,741	5,645 1,733	1,789 2,248	1,789 2,248
United Kingdom West Germany	6	10 33	196,491 695,321	339,356 658,522	25,320 52,426	29,216 78,742	5,164 34,126	5,449 26,594	5,308 26,587
frica, total	7	11	465,360	608,095	48,618	50,360	17,019	16,038	14,768
South Africa (including South-West Africa)	3	4	36,648 25,186	26,388 15,627	5,930 4,414	5,942	2,620	106	106
sia	5	14	106,301	173,457	38,984	4,414 38,984	1,897 7,541	6,251	3,342
ceania, total	5	10	177,795	226,556	19,404	19,404	9,895	6,606	4,675
Australia Other	5	6	164,676 13,119	204,704 21,852	16,295 3,109	16,295 3,109	8,134 1,761	5,837 769	3,907 769
Manufacturing: All Other Manufacturing									
All geographic areas	118	2,961	21,659,048	25,367,569	2,136,421	2,392,450	849,149	593,203	417,637
anada	101	534	6,078,088	7,830,768	820,457	856,878	336,193	243,188	145,738
Argentina	90	480 43	2,475,232 367,570	2,757,589 531,078	339,844	361,003	103,519	83,413	67,448
Brazil Ecuador	54	93	906,995	918,461	50,505 131,635	52,004 141,306	18,061 28,960	18,480 21,103	7,011 20,054
Mexico	3 62	136	11,129 385,571	25,412 544,714	2,455 66,953	2,455 72,914	530 31,289	11,002	10,571
Panama, excluding Canal Zone Peru	25	40	162,803	106,817	9,969	12,635	857	5,209	5,166
Venezuela	8 32	9 61	26,674 325,048	37,455 280,239	4,762 38,121	4,817 38,418	1,147 11,488	620 18,818	620 16,249
Other	36 43	95	289,442	313,414	35,444	36,455	11,187	8,180	7,777
The Bahamas	15	. 72	749,442 70,086	146,564 73,577	23,280 5,806	25,931 7,999	1,726	4,722	2,711
Bermuda Netherlands Antilles	19 23	27	51,575	34,688	8,462	8,920	190 68	2,349	624
rope, total	97	1,366	626,218 9,657,403	36,500 11,495,944	8,764	8,765	1,443	2,301	2,020
Austria	- 14	19	45,726	78,075	631,453 3,953	796,488 5,356	289,942 2,776	153,590	114,885
Belgium Denmark	52 12	91 13	794,796 33.335	834,887 53,132	44,715	54,927	17,001	6,834	1,644 5,169
-rance (including Andorra)	62	183	1,732,235	2,292,118	3,560 123,108	4,281 146,904	1,279 72,646	1,235 19,619	1,226 16,783
taly (including San Marino)	54	109	852.902 12,482	856,190 430	44,586 —102	49.818	19,417	4,494	2,940
Luxembourg Netherlands	10	17	242.352	191,573	21,949	458 22.230	5,353	4,326 9,203	414 7,699
	26	90 48	634,890 188,057	961,607	30,228 34,623	41,434 36,173	17,238	7,477	6,362
spain									
pain	29	56	152,863	225,803 232,684	15.598	16,471	10,332 6,590	3,375 260	3.375 260
paan weden witerland his paar land his paar									

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

.					Controlled Forei	gn Corporations			
Selected industry of U.S. corporation filing return and selected country of	Number of U.S.	Number of	Total	Business	Current earnings and profits	with currer and ((+) beto	orporations nt earnings profits ore taxes	Distrib	utions
incorporation of Controlled Foreign Corporation	orpora- returns:	foreign corpora- tions	assets	receipts	(less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	. (6)	(7)	(8)	(9)
Manufacturing: All Other Manufacturing—Continued									
Africa, total	33 8	146	584,189	488,664	70,235	82,451	24,751	19,751	18,168
South Africa (including South-West Africa)	26	32 l 68	194,864 266,427	120,201 282,920	14,142 49,347	22,383 49,558	5,734 16,843	6,809 11,514	5,886 11,261
OPEC countries Other	7 12	7 39	16,078 106,819	17,118 68,425	1,343 5,403	1,357 9,152	765 1,408	352 1,076	1,021
Asia, total	51	168	842,263	1,256,188	122,144	135,578	42,999	55,288	39,745
Middle East Other Asia, total	9 47	13 155	61,492	71,153	11,312	11,667	6,471	3,400	1,497
Hong Kong	19	33	780,771 148,266	1,185,035 135,426	110,832 26,969	123,912 27,655	36,528 1,549	51,888 20,475	38,248 15,615
Indonesia Japan (including Okinawa and Ryukyu Islands)	9 15 13	13 19	163,151 50,829	114,985 79,462	18,757 4,822	21,313 6,519	4,147 3,014	8,250 821	6,762 587
Philippines	13 32	18 72	117,742 300,783	141,473 713,689	29,198 31,087	29,273 39,151	11,127 16,690	8,609 13,734	4,282 11,002
Oceania, total	43	178	1,187,091	1,301,105	113,861	118,816	47,495	32,983	28,673
Australia	42	146	925,608	1,231,004	111,446	116,082	46,290	32,157	28,104
Other	16 11	32 17	261,483 85,342	70,101 90,745	2,415 15,147	2,734 15,306	1,205 2,524	825 269	570
			55,542	30,143	13,147	13,300	2,524	209	269
Transportation and Public Utilities									
All geographic areas	54	855	7,523,965	5,485,766	342,329	494,991	113,241	99,618	65,076
Canada	38	200	3,408,115	2,078,801	163,340	189,292	59,016	32,567	24,151
Latin America, total	22	166	839,958 49,072	532,942 53,244	74,046	78,759	16,483	8,745	4,924
Brazil Mexico	9	21	88,018	82,780	3,430 9,014	4,179 11,050	2,318 3,213	1,435 4,441	699 2,069
Panama, excluding Canal Zone	13 8	38 16	63,079 246,126	69,393 106,556	7,909 32,318	8,904 32,541	3,294 2,559	315 78	232 4
Peru Venezuela	3	5 25	3,879 272,892	2,568 162,853	124 7,808	241 7,858	55 1,937	32 1,359	32 858
Other Western Hemisphere, total	15	50	485,796	99,078	-11,415	22,070	2,561	22,298	7,057
Bermuda Netherlands Antilles	9	26 12	65,662 362,043	35,074	3,343	4,339	240	4,434	434
Europe, total	28	283	1,586,652	38,709 2,005,728	-23,518 58,836	7,470 94,439	2,132 26,508	8,964 19,233	275 13,145
Austria	4	4	15,442	9,569	1,231	1,341	641	850	629
Belgium Denmark	9	16 9	125,000 22,608	118,806 14,107	1,497 1,321	2,251 1,335	961 351	308 227	190
France (including Andorra)	11	25 13	125,384 316,965	111,662 154,787	614 6,574	3,666	1,276	143	_
Netherlands	11	30	140.037	157,899	12,405	7,256 15,993	3,272 5.193	1,020 3,601	1,020 3,601
Spain Sweden	6	12	32,070 21,255	37,599 21,082	4,058 2,154	4,061 2,405	1,185	159	159
Switzerland	8 22	16 89	189,983 259,750	583,724	33,983	34,637	2,945	3,677	61 3,677
West Germany	10	32	329,388	321,495 464,821	10,764 —14,755	15,409 5,411	8,163 1,510	6,003 3,153	3,324 454
Africa, total	12	73	1,071,291	603,954	38,516	88,663	440	9,474	9,262
Liberia South Africa (including South-West Africa)	8	63 6	1,051,079 7,533	586,462 10,582	38,127 1.035	87,628 1,035	37 403	9,439 35	9,227 35
OPEC countries	3	4	12,679	6,910	-647	-	-	=	-
Isia, total	11	34	51,048	43,540	3,916	4,193	1,143	417	400
Japan (including Okinawa and Ryukyu Islands)	3	4	18,242 8,339	19,381 6,591	1,941	1,980 156	200 64	30	30
Philippines	10	29	6,163	3,728	656	657	292		
uerto Rico and U.S. Possessions	6	29	54,209 26,896	104,344	16,484 —1,394	16,985 590	6,908	6,784	6,036 100
=					-1,034	330	100	100	100
Wholesale and Retail Trade: Total	• [İ	
All geographic areas	47	691	8,135,833	17,408,555	952,998	1,047,449	407,056	218,222	163,508
andaatin America, total	29	138	2,407,327	5,250,422	418,941	429,426	235,339	89,468	58,564
Argentina	20 5	118	928,719 49,120	895,781	105,726	111,646	41,893	22,824	21,035
Brazil	9	21	107,394	61,413 136,515	167 20,649	1,534 21,741	336 3,480	352 1,852	190 1,852
Mexico Panama, excluding Canal Zone	10 9	25 16	267,596 91,934	270,289	40,386 1,819	40,419 3,708	18,559 521	2,122	2,122 633
Peru	· 3	3 19	25,343 269,654	35,057 171,792	8,621	8,621	4,747	2,272	2,180
Footnotes at end of table.	'	.31	200,004	171,792	19,143	20,373	8,130	8,913	8,743

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

					Controlled Foreign	gn Corporations			
Selected industry of U.S. corporation filing	Number of U.S.	Number of	Total	Business	Current earnings and	Foreign co with curren and p (+) befo	t earnings rofits	Distribu	ntions
return and selected country of incorporation of Controlled Foreign Corporation	corpora- tion returns	foreign corpora- tions	Total assets	Business receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade: Total—Continued									
Other Western Hemisphere, total	19	51	878,695	3,881,911	100,069	105,021	4,183	6,457	3,696
The Bahamas	.9	33	757,692	3,728,935	82,308	86,478	4,027	6,220	3,458
Bermuda Netherlands Antilles	10 6	12 6	51,668 69,335	121,694 31,283	17,934 —174	17,934 608	45 111	237	237
Europe, total	22	250	2,499,807	4,565,742	159,003	228,345	78,655	68,407	53,698
Austria	3	3	1,876	4,538	341	345	137	-1	
Belgium	9 3	25	289,630 637	497,745 2,365	-2,868 107	10,650 107	1,522	42 18	18
Denmark	š	23	123,679	920,339	1,529	3,082	1,126	25	22
Italy (including San Marino)	8	16	105,211	339,351	4,587	6,079	1,955		-
Netherlands Spain	9 7	19 17	40,682 130,882	175,035 211,614	2,383 8,876	5,349 9,129	2,456 1,539	521 449	521 449
Switzerland	6	20	354,700	655,781	46,873	47,625	9,142 44,990	845 39.822	845 26,120
United Kingdom West Germany	18 13	80 26	1,083,953 366,374	929,710 825,047	69,836 30,826	99,694 46,148	15,691	26,388	25,120 25,674
Africa, total	13	54	468,974	1,112,259	82,139	83,354	17,985	19,458	19,034
Liberia	7	23	149,664	544,317	6,907	8,009			
South Africa (including South-West Africa) OPEC countries	6 3	8 3	217,612 1,464	397,758 3,785	61,687 174	61,779 174	12,654	17,938	17,938
Other	3	20	100,233	166,399	13,371	13,392	5,300	1,520	1,096
Asia, total	11	41	361,781	731,747	47,609	48,467	12,694	5,345	5,324
Hong Kong	7	16	85,877	96,931	12,777	12,941	1,027	3,988	3,988
Philippines	3	6	221,419	412,589	30,869	30,869	10,372 16,306	1,331 6,263	1,331 2,159
Oceania, total	11	35 29	587,012 535,752	966,728 857,794	39,610 33,134	41,166 34,689	13.360	5,329	1,225
Australia Other	4	6	51,260	108,934	6,476	6,476	2,946	934	934
Puerto Rico and U.S. Possessions, total	4	4	3,518	3,966	-99	25	_	-[
Puerto Rico	4	4	3,518	. 3,966	-99	25	_		
Wholesale and Retail Trade: Wholesale Trade						•			
All geographic areas	1	410	4,020,431	11,831,852	524,237	590,983	224,338	119,962	77,957
Canada	15	52	612,998	1,689,881	216,750	222,102	150,127	75,762	45,727
atin America, total	11	71	305,981	315,458	24,404	30,228	8,281	1,666	1,413
Brazil Mexico	6	17 16	15,914 49,121	47,987 68,895	11,573 9,122	12,609 9,153	2,540 3,516	1,001	1.001
Panama, excluding Canal Zone	6	13	72,860	89,347	541	2,429	38	1	_
Venezuela] 3			04.000	اممون		4 000 1	_	
		7	106,435	34,962	1,728	2,948	1,389		2 450
• •	8	33	106,435 743,548	34,962 3,812,423	96,135	2,948 98,415	4,085	6,220 6,220	,
The Bahamas	6	33 25	106,435 743,548 699,355	34,962 3,812,423 3,693,432	96,135 81,189	2,948 98,415 83,469	4,085 4,027	6,220	3,458
The Bahamas	6 12	33 25 1 63	106,435 743,548 699,355 1,106,748	34,962 3,812,423 3,693,432 3,703,150	96,135 81,189 35,264	2,948 98,415 83,469 85,801	4,085 4,027 18,789	6,220 6,229	3,458
The Bahamas Europe, total Belgium France (including Andorra)	6 12 5 5	33 25 163 9 19	106,435 743,548 699,355 1,106,748 118,356 123,303	34,962 3,812,423 3,693,432 3,703,150 255,239 920,333	96,135 81,189 35,264 6,221 —1,531	2,948 98,415 83,469 85,801 6,223 3,080	4,085 4,027 18,789 1,631 1,126	6,220	3,456 1,802 ————————————————————————————————————
The Bahamas Europe, total Belgium France (including Andorra) Italy (including San Marino)	6 12 5	33 25 1 63 9	106,435 743,548 699,355 1,106,748 118,356 123,303 69,245	34,962 3,812,423 3,693,432 3,703,150 255,239 920,333 302,931	96,135 81,189 35,264 6,221 1,531 921	2,948 98,415 83,469 85,801 6,223	4,085 4,027 18,789 1,631	6,220 6,229 42	3,456 1, 802 —
The Bahamas Europe, total Belgium France (including Andorra) Italy (including San Marino) Netherlands	6 12 5 5 3	33 25 163 9 19	106,435 743,548 699,355 1,106,748 118,356 123,303 69,245 28,246	34,962 3,812,423 3,693,432 3,703,150 255,239 920,333	96,135 81,189 35,264 6,221 —1,531	2,948 98,415 83,469 85,801 6,223 3,080 363	4,085 4,027 18,789 1,631 1,126 9	6,220 6,229 42	3,456 1,802 ————————————————————————————————————
The Bahamas Europe, total Belgium France (including Andorra) Italy (including San Marino) Netherlands Spain United Kingdom	6 12 5 5 3 5 4 4	33 25 163 9 19 7 14 9 61	106,435 743,548 699,355 1,106,748 118,356 123,303 69,245 28,246 49,230 238,481	34,962 3,812,423 3,693,432 3,703,150 255,239 920,333 302,931 154,307 129,808 514,866	96,135 81,189 35,264 6,221 —1.531 —921 2,443 1,879 —9,336	2,948 98,415 83,469 85,801 6,223 3,080 363 4,015 2,132 20,124	4,085 4,027 18,789 1,631 1,126 9 1,819 535 3,508	6,220 6,229 42 25 — 5 3,627	3,456 1,802 22
The Bahamas Europe, total Belgium France (including Andorra) Italy (including San Marino) Netherlands Spain United Kingdom West Germany	5 5 5 3 5 4 11 7	33 25 163 9 19 7 14 9 61 18	106,435 743,548 699,355 1,106,748 118,356 123,303 69,245 28,246 49,230 238,481 121,251	34,962 3,812,423 3,693,432 3,703,150 255,233 920,333 302,931 154,307 129,808 514,866 761,133	96,135 81,189 35,264 6,221 -1.531 -921 2,443 1,879 -9,336 -10,737	2,948 98,415 83,469 85,801 6,223 3,080 363 4,015 2,132 20,124 1,849	4,085 4,027 18,789 1,631 1,126 9 1,819 535 3,508 858	6,220 6,229 42 25 — — 5 3,627 1,644	3,458 1,802 22
The Bahamas Europe, total Belgium France (including Andorra) Italy (including San Marino) Netherlands Spain United Kingdom West Germany Africa	6 12 5 5 3 5 4 11 7	33 25 163 9 19 7 7 14 9 61 18	106,435 743,548 699,355 1,106,748 118,356 123,303 69,245 28,246 49,230 238,481 121,251 468,965	34,962 3,812,423 3,693,432 3,703,150 255,239 920,333 302,931 154,307 129,808 514,866 761,133	96,135 81,189 35,264 6,221 -1.531 -921 2,443 1,879 -9,336 -10,737 82,224	2,948 98,415 83,469 85,801 6,223 3,080 363 4,015 2,132 20,124 1,849 83,347	4,085 4,027 18,789 1,631 1,126 9 1,819 535 3,508 858	6,220 6,229 42 25 — 5 3,627 1,644 19,458	3,456 1,802 22
The Bahamas Europe, total Belgium France (including Andorra) Italy (including San Marino) Netherlands Spain United Kingdom West Germany Africa	6 12 5 5 3 5 4 11 7 10	33 25 163 9 19 7 14 9 61 18	106,435 743,548 59,355 1,106,748 118,356 123,303 69,245 28,246 49,230 238,481 121,251 468,965 317,683	34,962 3,812,423 3,693,432 3,703,150 255,239 920,333 302,931 154,307 129,808 514,866 761,133 1,112,249	96,135 81,189 35,264 6,221 -1.531 -921 2,443 1,879 -9,336 -10,737 82,224 35,371	2,948 98,415 83,469 65,801 6,223 3,080 363 4,015 2,132 20,124 1,849 83,347 36,067	4,085 4,027 18,789 1,631 1,126 9 1,819 535 3,508 858 17,985	6,220 6,229 42 25 — — 5 3,627 1,644 19,458 4,364	3,458 1,802 ————————————————————————————————————
The Bahamas Europe, total Belgium France (including Andorra) Italy (including San Marino) Netherlands Spain United Kingdom West Germany Africa Asia Oceania, total	6 12 5 5 5 3 5 4 11 17 7 10	33 25 163 9 19 7 7 14 9 61 18 43 24	106,435 743,548 699,355 1,106,748 118,356 123,303 69,245 28,246 49,230 238,481 121,251 468,965 317,683 461,605	34,962 3,812,423 3,693,432 3,703,150 255,239 920,333 302,931 154,307 129,808 514,866 761,133 1,112,249 579,494 617,348	96,135 81,189 35,264 6,221 -1.531 -921 2,443 1,879 -9,336 -10,737 82,224 35,371	2,948 98,415 83,469 85,801 6,223 3,080 363 4,015 2,132 20,124 1,849 83,347 36,067	4,085 4,027 18,789 1,631 1,126 9 1,819 535 3,508 858 17,985 10,968	6,220 6,229 42 25 — — 5 3,627 1,644 19,458 4,364 6,263	3,458 1,802 22
The Bahamas Europe, total Belgium France (including Andorra) Italy (including San Marino) Netherlands Spain United Kingdom West Germany Africa	6 12 5 5 3 5 4 11 7 10	33 25 163 9 19 7 7 14 9 61 18	106,435 743,548 59,355 1,106,748 118,356 123,303 69,245 28,246 49,230 238,481 121,251 468,965 317,683	34,962 3,812,423 3,693,432 3,703,150 255,239 920,333 302,931 154,307 129,808 514,866 761,133 1,112,249	96,135 81,189 35,264 6,221 -1.531 -921 2,443 1,879 -9,336 -10,737 82,224 35,371	2,948 98,415 83,469 65,801 6,223 3,080 363 4,015 2,132 20,124 1,849 83,347 36,067	4,085 4,027 18,789 1,631 1,126 9 1,819 535 3,508 858 17,985	6,220 6,229 42 25 — — 5 3,627 1,644 19,458 4,364	3,458 1,802 22 5 930 19,034 4,364 2,159
The Bahamas Europe, total Belgium France (including Andorra) Italy (including San Marino) Netherlands Spain United Kingdom West Germany Africa Asia Oceania, total Australia	6 12 12 5 5 3 5 5 4 4 1 1 1 7 7 10 6 6 6	33 25 163 9 19 7 7 14 9 61 18 43 24	106,435 743,548 699,355 1,106,748 118,356 123,303 69,245 28,246 49,230 238,481 121,251 468,965 317,683 461,605 410,344	34,962 3,812,423 3,693,432 3,703,150 255,239 920,333 302,931 154,307 129,808 514,866 761,133 1,112,249 579,494 617,348	96,135 81,189 35,264 6,221 -1.531 -921 2,443 1,879 -9,336 -10,737 82,224 35,371 34,164 27,688	2,948 98,415 83,469 85,801 6,223 3,080 363 4,015 2,132 20,124 1,849 83,347 36,067 36,067	4,085 4,027 18,789 1,631 1,126 9 1,819 535 3,508 858 17,985 10,968 14,103	6,220 6,229 42 25 — 5 3,627 1,644 19,458 4,364 6,263 5,329	3,458 1,802 22 5 930 19,034 4,364 2,159
The Bahamas Europe, total Belgium France (including Andorra) Italy (including San Marino) Netherlands Spain United Kingdom West Germany Africa Asica Oceania, total Australia Other	6 12 12 5 5 3 5 5 4 1 11 7 7 10 4 6 6 3 3	33 25 163 9 19 7 7 14 9 61 18 43 24	106,435 743,548 699,355 1,106,748 118,356 123,303 69,245 28,246 49,230 238,481 121,251 468,965 317,683 461,605 410,344	34,962 3,812,423 3,693,432 3,703,150 255,239 920,333 302,931 154,307 129,808 514,866 761,133 1,112,249 579,494 617,348	96,135 81,189 35,264 6,221 -1.531 -921 2,443 1,879 -9,336 -10,737 82,224 35,371 34,164 27,688	2,948 98,415 83,469 85,801 6,223 3,080 363 4,015 2,132 20,124 1,849 83,347 36,067 36,067	4,085 4,027 18,789 1,631 1,126 9 1,819 535 3,508 858 17,985 10,968 14,103	6,220 6,229 42 25 — 5 3,627 1,644 19,458 4,364 6,263 5,329	3,456 1,802 22 22 5 93C 19,034 4,364 2,155 1,226 934
The Bahamas Europe, total Belgium France (including Andorra) Italy (including San Marino) Netherlands Spain United Kingdom West Germany Africa Asia Oceania, total Australia Other Wholesale and Retail Trade: Retail Trade All geographic areas	6 12 12 5 5 3 5 5 4 1 11 7 7 10 4 6 6 3 3	33 25 163 9 19 7 14 9 61 18 43 24	106,435 743,548 69935 1,106,748 118,356 123,303 69,245 28,246 49,230 238,481 121,251 468,965 317,683 461,605 410,344 51,260	34,962 3,812,423 3,693,432 3,703,150 255,239 920,333 302,931 154,307 129,808 514,866 616,133 1,112,249 579,494 617,348 508,414 108,934	96,135 81,189 35,264 6,221 -1,531 1,879 -9,336 -10,737 82,224 35,371 34,164 27,688 6,476	2,948 98,415 83,469 85,801 6,223 3,080 363 4,015 2,132 20,124 1,849 83,347 36,067 34,998 28,522 6,476	4,085 4,027 18,789 1,631 1,126 9 1,819 535 3,508 858 17,985 10,968 14,103 11,157 2,946	6,220 6,229 42 25 	3,458 1,802 22 22 5 930 19,034 4,364 2,159 1,225 934
Belgium France (including Andorra) Italy (including San Marino) Netherlands Spain United Kingdom West Germany Africa Oceania, total Australia Other Wholesale and Retail Trade: Retail Trade All geographic areas Canada Latin America, total	6 12 15 5 3 3 5 5 4 4 11 1 7 7 10 6 6 3 3 4 14 4 9 9	33 25 163 9 19 7 14 9 61 18 43 24	106,435 743,548 699,355 1,106,748 118,356 123,303 69,245 28,246 49,230 238,481 121,251 468,965 317,683 461,605 410,344 51,260	34,962 3,812,423 3,693,432 3,703,150 255,239 920,333 302,931 154,307 129,808 514,866 761,133 1,112,249 617,348 508,414 108,934	96,135 81,189 35,264 6,221 -1.531 -921 2,443 1,879 -9,336 -10,737 82,224 35,371 34,164 27,688 6,476	2,948 98,415 83,469 85,801 6,223 3,080 363 4,015 20,124 1,849 83,347 36,067 34,998 28,522 6,476	4,085 4,027 18,789 1,631 1,126 1,819 5,35 3,508 858 17,985 10,968 14,103 11,157 2,946	6,220 6,229 42 25 — 5 3,627 1,644 19,458 4,364 6,263 5,329 934 98,259 13,705 21,158	3,458 1,802 22 22 5 930 19,034 4,364 2,159 1,225 934 85,551 12,837
The Bahamas Europe, total Belgium France (including Andorra) Italy (including San Marino) Netherlands Spain United Kingdom West Germany Africa Asla Oceania, total Australia Other Wholesale and Retail Trade: Retail Trade All geographic areas Canada	6612 55355 5710 6633 7100 44 6633	33 25 163 9 19 7 14 9 61 18 43 24 •	106,435 743,548 699,355 1,106,748 118,356 123,303 69,245 28,246 49,230 238,481 121,251 468,965 317,683 461,605 410,344 51,260 1,794,329 622,738 91,400 218,475	34,962 3,812,423 3,693,432 3,703,150 255,239 920,333 302,931 154,307 129,808 514,866 761,133 1,112,249 579,494 617,348 508,414 108,934	96,135 81,189 35,264 6,221 -1,531 -921 2,443 1,879 -9,336 -10,737 82,224 35,371 34,164 27,688 6,476 428,761 202,191 81,322 9,076 31,264	2,948 98,415 83,469 85,801 3,080 363 4,015 2,132 20,124 1,849 83,347 36,067 34,998 28,522 6,476 456,467 207,324 81,418 9,131 31,268	4,085 4,027 18,789 1,631 1,126 9 1,819 535 3,508 858 17,985 10,968 14,103 11,157 2,946	6,220 6,229 42 25 — 5 3,627 1,644 19,458 4,364 6,263 5,329 934 98,259 13,705 21,158 1,852 1,158	3,458 3,458 1,802 22 5 930 19,034 4,364 2,159 1,225 934 85,551 12,837 19,622 1,852 1,852
The Bahamas Europe, total Belgium France (including Andorra) Italy (including San Marino) Netherlands Spain United Kingdom West Germany Africa Oceania, total Australia Other Wholesale and Retail Trade: Retail Trade All geographic areas Canada Latin America, total	6 6 12 5 5 5 3 5 5 4 111 7 7 100 4 6 6 3 3 4 14 9 9 3 3 3 5 6 6 6 7 14 15 15 15 15 15 15 15 15 15 15 15 15 15	33 25 163 9 19 7 14 9 61 18 43 24	106,435 743,548 699,355 1,106,748 118,356 123,303 69,245 28,245 28,246 49,230 238,481 121,251 468,965 317,683 461,605 4,115,402 1,794,329 622,738 91,480	34,962 3,812,423 3,693,432 3,703,150 255,239 920,333 302,931 154,307 129,808 514,866 761,133 1,112,249 579,494 617,348 508,414 108,934	96,135 81,189 35,264 6,221 -1,531 -1,531 2,443 1,879 -9,336 -10,737 82,224 35,371 34,164 27,688 6,476 428,761 202,191 81,322 9,076 31,264 1,279	2,948 98,415 83,469 85,801 3,080 363 4,015 2,132 20,124 1,849 83,347 36,067 34,998 28,522 6,476	4,085 4,027 18,789 1,631 1,126 9 1,819 535 3,508 858 17,985 10,968 14,103 11,157 2,946	6,220 6,229 42 25 	3,458 1,802 22 5 930 19,034 4,364 2,159 934 85,551 12,857 19,622 1,852

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

	ļ				Controlled Forei		-		
Selected industry of U.S. corporation filling return and selected country of	Number of U.S.	Number of	Total	Business	Current earnings and profits	Foreign co with currer and p (+) befo	t earnings rofits	Distribu	rtions
incorporation of Controlled Foreign Corporation	tion returns ³	foreign corpora- tions	assets	receipts	(less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade:									
Retail Trade—Continued									
Other Western Hemisphere, total	11	18	135,146	69,489	3,935	6,606	98	237	23
The Bahamas	3	8	58,337	35,502	1,120	3,009		-	
Europe, total	10	87 16	1,393,059 171,274	8 62,592 242,506	123,739 9.088	1 42,544 4,428	59,866	62,178	51,89
France (including Andorra)	3	4	376	6	2	2	-109 -	=	-
Italy (including San Marino) Netherlands	5	9	35,966 12,436	36,420 20,728	5,508 —60	5,716 1,335	1,946 636	521	52
Spain	3 7	8	81,652	81,805	6,997	6,997	1,003	444	44
United Kingdom West Germany	6	19 8	845,472 245,123	414,844 63,914	79,172 41,563	79,570 44,299	41,482 14,833	36,195 24,744	26,12 24,74
Africa	3	11	9	9	84	8	_		
Asia	7	17	44,098	152,253	12,239	12,399	1,726	981	95
Oceania, total	5	•	125,408	349,380	5,446	6,167	2,203	-	-
Australia	5	12	125,408	349,380	5,446	6,167	2,203	-	-
Finance, Insurance and Real Estate: Total		1							
All geographic areas	118	1,364	26,835,351	4,288,737	349,453	467,488	153,469	112,565	42.05
Canada	67	220	6,718,057	1,354,754	148,196	172,804	74,181	56,879	43,05 22,59
atin America, total	47	208	1,530,812	298,778	40,873	46,328	9.880	14,638	5,67
Argentina	7	15	61,455	23,408	5,928	6,576	731	5.291	1,03
Brazii	24	47 6	572,950 1,603	141,664 1,408	17,254 59	19,933	4,062	2,943	1,20
Mexico	11	15	28,995	9,313	703	944	18 344	25	2:
Panama, excluding Canal Zone	16 8	30 19	261,017 81,754	23,837 25,771	4,981 2,782	5,162 2,861	698 520	3,543 970	90 68
Other Western Hemisphere, total	45	78	1,966,245	387,198	30,433	56,156	4,004	10,174	1,15
The Bahamas	23	41	1,205,010	140,545	6,291	13,243	1,737	8.018	1,06
Bermuda	15 14	17 17	349,697 393,265	212,662 31,857	29,946 7,032	35,235 6,449	-9 1,896	159	8
Other	3	'ά	18,273	2,134	1,228	1,228	381	1,997	-
Europe, total	69	562	13,473,684	1,800,665	78,566	128,215	44,228	13,521	9,210
Austria Belgium	9	9	227,092	26,764	1,225	1,283	419	403	35
Denmark	18 5	39 7	1,332,876 20,275	188,919 3,169	10,353 497	12,784 691	4,335 43	993	92: 31
France (including Andorra)	26	54	1,266,617	204,021	9,313	11,390	5,185	1,380	1,07
Italy (including San Marino)	19	36	2,651,061 113,939	345,796 10,755	14,927 889	15,977 1,109	5,110	2,779	2,76
Luxembouri	12	25 29	1,943,773	128,108	3,726	3,865	1,024	720	49
Netherlands	16	29	39,262	20,690	-243	2,528	931	479	479
Sweden	7	9	2,043 1,123	2,336 4,138	62 2,005	62 2,073	19 218		
Switzerland United Kingdom	27 50	50 204	402,716 3,967,610	72,168 434,559	9,727 7,502	11,268 38,564	1,280 18,802	2,885 243	1,915
West Germany	27	67	1,502,986	356,452	17,324	25,304	6,791	3,520	24: 89:
frica, total	13	61	558,951	79,994	14,392	15,631	5,227	2,567	1,73
Liberia	9	35 14	138,238	23,559	7,344	8,130	2,539	2,343	1,51
OPEC countries	3	14	251,898 96,462	44,174 5,812	3,026 2,316	3,069 2,595	1,315 1,067	224	224
Other	6	9	72,353	6,448	1,707	1,836	306	-	-
sia, total	36	105	1,532,440	183,601	21,967	22,905	6,628	2,371	1,881
Middle East	11 33	14 91	364,303 1,168,137	22,155 161,446	3,233 18,733	3,482 19,424	1,487 5,142	249 2,122	196 1,685
Hong Kong Philippines	29	43	835,084	97,385	12,955	13,556	2,354	494	493
Ceania, total	25	10	81,130	16,509	3,198	3,198	1,440	1,004	1,004
Australia	25	61 53	794,543	119,234	15,349	20,470	7,939	798	142
Other	8	8	790,469 4,074	118,877 357	15,395 —46	20,467	7,939	798 —	142
uerto Rico and U.S. Possessions, total	17	69	260,619	64,514	-324	4,978	1,381	a 11,616	668
	I			\$					
Puerto Rico U.S. Possessions	16	64 5	239,213 21,406	56,442 8,072	403 79	4,760 218	1,299 82	11,616	668

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

					Controlled Forei				
Selected industry of U.S. corporation filing return and selected country of	Number of U.S.	Number of	Total	Business	Current earnings and profits	with currer and j (+) befo	orporations nt earnings profits ore taxes	Distrib	utions
incorporation of Controlled Foreign Corporation	corpora- tion returns ¹	foreign corpora- tions	assets	receipts	(less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Finance, Insurance, and Real Estate: Banking									
All geographic areas	48	523	17,883,718	1,860,869	100,844	155,019	44,407	47,814	13,7
Canada	21	55	1,268,842	102,937	-2,811	8,580	3,299	5,994	1,0
atin America, total	24	107	1,224,581	181,127	28,530	33,115	6,526	13,274	4,4
Argentina	4	10	49,880	16,839	5,165	5,813	576	4,919	";
Brazil Mexico	17 3	37	528,283 7,496	84,441 720	10,707 253	13,383 254	2,467	2,542	Ė
Panama, excluding Canal Zone	8	11	131,126	14,094	2,779	2,898	113 181	3,484	8
Venezuela	3	6	35,477	4,506	1,816	1,816	460	881	Ē
Other Western Hemisphere, total	20	32	1,358,844	157,784	17,705	17,854	3,150	8,018	1,0
The Bahamas Netherlands Antilies	13	23	1,113,803 213,854	125,414 20,749	11,426 4,647	11,528 4,647	1,737	8,018	1,0
urope, total	24	202	11,718,044	1,194,139	34.067	67,233	1,413 23,348		
Belgium	6	16	1,232,092	136,572	3.529	5,809	1,415	6,961 264	5,0
France (including Andorra)	9	19	884,094	105,392	6,409	6,981	3,029	1,316	1,0
Italy (including San Marino)	7	12 13	2,385,426 1,890,085	260,135 123,042	9,454 3,480	9,508 3,555	2,195 886	2,779	2,7
Switzerland	12	20	315,861	38,347	2,767	3,377	708	720 297	4
West Germany	20	90 18	3,538,906 1,129,493	290,820 207,291	4,692 11,738	23,117 13,472	11,559 3,555	234	. 2
Africa, total	6	25	481.004	44,109	5,588	6,253	1,995	1,351	1.
Liberia	5	15	83,490	7,670	845	1,101	287	1, 207 1,207	37 37
OPEC countries	3	3	96,462	5,812	2,316	2,595	1,067	1,207	
isia, total	19	49	1,415,779	137,403	18,328	19,154	5,112	1,825	1,50
Middle East	5 18	6	313,595	17,579	2,318	2,480	1,077	-1	
Hong Kong	18	43 29	1,102,184 819,149	119.824 90.800	16,011 12,258	16,674 12,833	4,035 2,253	1,825 440	1,50 44
Oceania, total	10	17	316,721	30,087	-1,878	562	2,233	440	44
Australia	. 8	14	316,253	30,051	-1,846	562	223		
Other	3	3	468	36	-33	=	-	=	
verto Rico and U.S. Possessions	5	36	99,903	13,283	1,314	2,268	754	10,536	29
Finance, Insurance, and Real Estate: Credit Agencies Other Than Banks									
All geographic areas	15	172	3,716,137	674,356	147,979	154,580	69,649	26,847	21,97
anada	8	58	3,128,064	482,399	125,720	127,411	58,820	24,143	21,37
atin America, total	4	6	6,914	1,827	257	260	77	11,,12	21,00
Mexico	3	3	2,960	1,275	151	151	37	_	
ther Western Hemisphere, total	7	11	55,644	23,439	2,355	2,496	124	87	8
The Bahamas	3	5	3,612	1,057	171	312		<u>"</u>],	_
Bermuda Netherlands Antilles	3	3	26,797	20,433	1,810	1,810	1	=	-
rope, total	ا و	51	25,236	1,950	373	374	123	87	8
France (including Andorra)	5	10	189,624	95,963	5,446	8,236	3,560	1,072	21
Italy (including San Marino)	4	10	69,573 30,062	27,076 16,322	722 1,205	1,797 1,257	1,054 853	59	5
United Kingdom	8	17	32,101	13,304	400	1,283	612	_	-
sia	4	9	36,427	35,315	1,987	2,747	1,040	1,013	15
ceania, total	3	5	1,390	578	66	66	19	-	-
Australia	- 1	1	243,800	48,060	12,258	12,258	6,427	545	-
uerto Rico and U.S. Possessions, total	3	8	243,800	48,060	12,258	12,258	6,427	545	-
	٦,	17	67,865	13,903	712	2,159	622	1,000	296
Puerto Rico	5	17	67,865	13,903	712	2,159	622	1,000	296

Footnotes at end of table.

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

The state of the s					Controlled Foreign		oratione		
	Number of	Number			Current earnings and	Foreign corp with current and pro (+) before	earnings lits	Distribution	ons
Selected industry of U.S. corporation filling return and selected country of incorporation of Controlled Foreign Corporation	U.S. corpora- tion returns ¹	of foreign corpora- tions	Total assets	Business receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	141	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	(1)	(2)	(0)	(7)	1				
Finance, Insurance, and Real Estate: Insurance					72222	444.704	33,652	9,308	7,314
All geographic areas	40	564	4,770,898	1,562,541		141,761 26,020	8,087	242	138
anada	27	78	2,177,223	664,956	100000	12,872	3,276	1,364	1,270
atin America, total	14	84	219,210	113,439	1	6,550	1,595	401	401
BII	5 3	8 5	44,370 1,603	57,200 1,408	59	92	18 195	25	25
Ecuador	3	6	18,538	7,318 7,907	3 299	538 2,191	516	60	45
Deserge avaluation Canal 7000	6	16 10		20,842	2.00	1,043	60	88	88
Venezuela	13	27		199,794	4 14,726	34,356	707	·-	_
ther Western Hemisphere, total	7	9		181,42		32,018 1,191	-11 337	=	
Bermuda Netherlands Antilles	5	8		8,35	10.100	49,597	15,641	5,488	3,948
urope, total	26	266	A CONTRACTOR OF STREET	442,24		843	419	403	354
A	5	2		4,17 51,72	6,772	6,924	2,874 43	729 63	661 30
Belgium	4		20,275	2,31 68,32		109 2,285	980	5	
France (including Andorra)	8 6			67,32		5,212	2,063		_
Italy (including San Marino)	4	1	53,687	4,88		311 2,283	138 915	479	479
Luxembourg Netherlands	9		0 27,270 8 1,121	16,14 4,13	2,005	2,073	218	2,588	1,78
Nemerands Sweden Switzerland	9	2	1 64,042	26,40	6,387	7,108 12,226	318 5,449	9	
Helfard Vinadom	100					9,008	2,150	1,156	60
West Germany	10	1				7,684	3,232	1000000	1,36
Africa, total			0 19,74	18880	84 2,074	2,118	890	224	37
South Africa (including South-West Africa)			2 112,24	42,34	42 2,921	3,034	1,414		19
Asia, total		3	5 50,12			965 2,069	1,010		18
Middle East Other Asia, total	#: I		87 62,11 8 12,40		72 61	88	29	54	10
Hong Kong Philippines	100	3	6 9,64		77 922	52,000	275		14
Philippines Oceania, total	. 1	0 3	209,90		200 V - 100 V 100 V		1,289	100	14
Australia	4.0		27 206,30		54 4,985 321 —14		1,203	-	
Other		3	3 3,60 15 88,71	\$ L				80	
Puerto Rico and U.S. Possessions		6	15 00,71	1 00,0	3,531				
Services: Total					1	5010500			17,6
All geographic areas	. 2	3 4	93 760,99	766,7	704 56,24				7/12
All geographic areas Canada		17	46 182,9	154,9		9			100
Latin America, total		13	58 52,8	5 61,8		8	2,42	2,330	
Amontina		3		93	1 417 37				-
Brazil		5	23 16,7	15 16,	716 5	5 82			2,9
Mexico Panama, excluding Canal Zone		4	5 23,7	351	608 5,07 638 1,28	1117 28532			
Other Western Hemisphere, total		8	14 103,8					-	-
The Rahamas		3	3 29,2 7 4,3		768 —57 511 11		500000	100	2 040
Bermuda	***		205 286,0	3071	,324 22,31	4 35,42	37 U VO		
Europe, total		3	3 1,7	58 2.	,374 26		3	78 14 33 3	
Austria Belgium		8	12 13,4		,591 —53 ,256 18	80 40	6 13	38 14	2
Denmark France (including Andorra)		11	20 37,5	12 40	,250 2,23	53	10		152
Italy (including San Marino)	140	8	14 25,		,239 1,65 ,086 5,65		5 9:	39 11	9
Nothorlands	1.11	8	12 15,5 8 16,4	131 15	490 2,70	3,29	1,0	48 31	55
Spain Sweden Sweden		8	9 10,	507 20),103 —68	37 E		28 1,92	
Switzerland	111	8	11 15, 62 78,		0,289 3- 9,766 4,7	77 7,2	26 2,6	79 2,98	37 1
United Kinndom	***	13	26 42,	730 723	1,649 5,5	70 8,1	92	200	
West Germany Africa, total		7	20 38,	739 18	8,005 2,3			53	
South Africa (including South-West Africa)	602	5	6	1000	Maria	17		69	15
Asia, total		10		3504 S	8,738 1,2			135	_
Middle Fast		3							15
Other Asia total		10	3	119	97 —1	05	8	 196 1	15
Hong Kong	1227	4	100		0,200	55		317 4,9	(A)
Oceania, total		8	HIE		2,005 11,0	361 10,5	554 SS	795 4.8	
Australia		7	111 75			195 1.1			25
Other	23.55	3				MINOR 1	375	567	-
Puerto Rico and U.S. Possessions		M 1				11			

Table 3.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

	Part Age 1			\$1.18F	Controlled Forei	gn Corporations			
Selected industry of U.S. corporation filing	Number of	Number			Current earnings and	Foreign co with curren and p (+) befo	nt earnings profits	Distrib	utions
return and selected country of incorporation of Controlled Foreign Corporation	U.S. corpora- tion returns ¹	foreign corpora- tions	Total assets	Business receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services: Amusement and Recreational Services			a james om Balancing av et al. 194	remedia in a					
All geographic areas	7	342	273,287	501,386	43,553	55,308	20,995		16,778
Canada	6	12	28,757	58,157	10,257	10,311	5,452	t : i	4,292
Latin America, total	6	32	32,246	45,726	5,520	5,895	, 2,210	2,931	2,931
Mexico	5 4	11 5	2,558 23,786	5,691 34,608	—170 5,075	172 5,081	50 2,071	2,931	2,931
Europe, total	6	152	111,284	296,620	13,149	23,542	6,523		5,196
France (including Andorra) Netherlands	6 5	13	16,863 10,711 2,072	67,758	5,592	3,693 6,834 15	1,129 939	234 119 1,613	234 10
Switzerland United Kingdom West Germany	1 6	45 23	35,314	90,399	1,772	4,036 6,689	1,424 2,213	2,987	1,756 2,983
Africa		10	1,266	10,394	1,379	1,392	553	J -	-
Asia	6	16	2,836	6,328	622	846	317	115	35

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^{*}Not shown to avoid disclosure of information for specific corporations.

Since most U.S. corporations have Controlled Foreign Corporations incorporated in more than one country, the data in this column will not add to totals. *Less than \$500.

NOTE: See text for explanatory statements: Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN

CORPORATIONS REPORTED ON FORMS 2952

Table 4.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation

[Money amounts are in thousands of dollars]	T					Controlled Fore	ign Corporations	3			
Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corpora- tion	Number of foreign	Total assets	Business receipts	Current earnings and profits (less	corpo with o earnings	eign rations current and profits ore taxes	Distrib	outions	Receipts by foreign corpora- tions	Payments by foreign corpora- tions
Controlled Poletyn Corporaduri	returns ¹	corpora- tions			deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	from all related persons	to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Industries	ļ									i	
All industries	i	19,142 172	228,376,784 469,457	281,271,223 458,749	20,938,077	23,493,809	7,592,591	6,954,148	5,117,928	41,469,279	62,796,583
Mining Metal mining Oil and gas extraction	102 38	369 90 224 55	8,066,762 2,241,782 5,299,986	9,219,170 1,300,428 7,470,460	42,836 1,991,102 649,744 1,238,796	56,227 2,049,701 659,761 1,284,616	19,806 959,891 227,918 699,145	10,964 250,613 156,861 84,886	9,705 240,187 151,824 81,273	164,314 879,438 240,074 607,123	43,463 852,927 326,449 517,697
All other mining	66	228	524,994 2,237,127	448,282 3,313,902	102,561 205,708	105,325 241,744	32,827 40,153	8,866 28,880	7,090 14,090	32,242 139,255	8,781 231,841
Manufacturing Food and kindred products Chemicals and allied products Petroleum (including integrated) and coal products	404 69 120 24	5,480 622 1,309 113	106,556,228 6,631,910 15,739,846 16,333,492	154,103,181 11,142,126 19,583,583 28,330,349	11,160,508 697,239 2,362,996 1,858,250	12,427,564 795,958 2,494,021 2,018,314	4,400,411 299,269 902,713 538,534	3,400,504 212,412 566,106 630,043	2,430,397 181,628 451,034 509,310	19,776,061 669,813 1,393,433 6,276,772	33,044,662 585,224 3,226,456 12,871,096
Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Instruments and related products	42 124 80 36 41	151 515 551 214 168	2,576,839 11,341,893 9,884,520 16,344,325 3,416,607	2,416,882 12,243,851 13,659,215 33,537,872 3,756,426	211,803 1,757,407 1,087,184 642,397 331,647	279,584 1,886,734 1,171,217 928,125 385,015	92,480 779,338 380,597 362,040 145,344	35,002 481,724 280,784 534,961 110,521	25,059 292,502 246,872 238,590 84,858	329,327 1,067,405 1,680,713 5,558,951 580,775	442,730 2,558,856 1,753,843 7,475,063 1,097,121
All other manufacturing Transportation and public utilities Water transportation All other transportation and public utilities	257 150 78 103	1,837 583 245 338	24,286,795 9,312,418 5,497,430 3,814,989	29,432,875 8,380,720 6,060,230 2,320,490	2,211,585 584,071 360,163 223,908	2,468,595 805,085 542,638 262,447	900,096 62,893 14,935 47,958	548,950 448,444 372,580 75,863	400,543 306,560 245,376	2,218,873 5,275,041 4,730,735	3,034,273 2,781,257 2,285,453
Wholesale and retail trade Wholesale trade Drugs, chemicals, and allied products All other wholesale trade	390 347 79 323	4,167 3,182 557 2,625	40,035,894 33,874,194 3,469,811 30,404,383	85,883,729 75,527,425 4,790,516 70,736,909	4,043,052 3,424,186 526,195 2,897,991	4,531,926 3,819,092 550,929 3,268,163	1,373,827 1,120,617 136,751 983,866	1,176,858 1,001,183 229,415 771,768	61,184 951,451 808,040 182,887 625,152	544,307 5,323,709 4,876,286 280,953 4,595,333	495,804 15,039,573 13,632,800 1,378,215 12,254,585
Retail trade General merchandise stores All other retail trade Wholesale and retail trade not allocable	113 9 108 42	824 28 796 161	4,790,221 2,206,620 2,583,601 1,371,478	7,428,553 1,665,782 5,762,771 2,927,751	418,931 237,996 180,935 199,935	499,699 252,967 246,733 213,135	200,353 113,016 87,337 52,857	120,617 82,021 38,596 55,058	93,820 71,946 21,873 49,592	153,533 12,107 141,426 293,890	1,126,207 70,202 1,056,005 280,566
Finance, insurance, and real estate Banking Credit agencies other than banks Insurance	434 52 162 104	2,318 168 583 234	50,003,633 15,245,615 18,611,029 3,433,039	10,201,241 1,542,557 2,187,119 1,242,029	1,712,260 93,750 351,534 195,992	2,046,373 127,760 428,297 217,815	269,877 35,876 127,010 20,044	1,119,935 27,864 91,136 133,484	794,893 13,710 63,961 65,082	8,307,666 3,154,306 1,940,596 188,604	8,417,058 2,543,644 2,960,135 186,668
Holding and other investment companies, except bank holding companies	249 221	710 623	9,800,424 2,913,526	4,266,766 962,771	945,464 125,520	1,107,899 164,602	72,064 14,884	757,459 109,992	581,956 70,185	2,435,550 588,610	2,405,651 320,960
Services Business services Amusement and recreational services All other services Nature of business not allocable Inactive	320 262 20 125 141 455	1,703 963 279 461 355 3,767	8,553,413 5,934,523 398,124 2,220,766 1,982,413 1,159,438	8,379,867 5,543,856 539,141 2,296,870 1,330,663	1,110,899 920,788 57,641 132,471 87,643	1,223,798 961,821 60,306 201,671 111,389	455,249 355,479 21,094 78,676 10,483	353,483 289,351 19,055 45,076 155,578 8,891	296,944 246,425 14,310 36,209 73,701	1,325,016 1,008,859 44,410 271,746 265,642 13,137	1,844,170 1,125,625 108,188 610,356 525,653 15,978
Mining									Ì		
All industries	. 24 17 9 9	269 85 18 55	1,799,613 1,140,447 472,827 574,638	1,612,428 890,968 334,940 481,391	354,014 254,227 102,621 127,512	363,913 258,763 104,167 130,420	54,892 45,696 22,948 16,893	85,833 37,457 27,488 5,512	82,205 36,139 27,488 4,195	104,603 22,329 5,209 15,687	214,871 115,402 33,169 78,456
All other mining Construction Manufacturing Transportation and public utilities Water transportation All other transportation and public utilities	3 4 7 9 6	12 12 12 24 16	92,982 9,083 76,804 222,593 209,385 13,208	74,637 2,454 94,368 116,519 111,021 5,498	24,094 1,353 4,899 24,797 24,154	24,176 1,848 9,415 24,847 24,204	5,855 	4,456 62 2,432 18,752 18,280	4,456 2,432 16,843 16,542	1,433 249 18,916 15,955 14,728	3,776 1,248 9,572 41,218 39,371
Wholesale and retail trade Finance, insurance, and real estate Credit agencies other than banks Insurance Holding and other investment companies, except	6 15 3 4	19 35 3 8	100,869 185,256 36,934 26,018	426,501 43,436 4,497 14,439	643 42,855 21,281 715 3,439	643 42,905 21,471 743 3,439	322 2.846 285 28 1	472 15,500 10,540 310 132	301 15,500 10,200 132	1,228 20,507 23,375 4,443 4,199	1,846 22,275 20,188 7,489 132
bank holding companies Services Valure of business not allocable nactive	6 6 4 17	12 14 4 64	81,069 31,670 220 32,671	14,630 38,183 — —	12,937 4,602 —2 —	12,971 4,665 (²)	257 2,286 —	9,908	9,877 1,091 — —	11,175 3,230 1 40	11,959 4,954 2 13
Footnotes at end of table.											

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN

CORPORATIONS REPORTED ON FORMS 2952
Table 4.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Footnotes at end of table.

					C	ontrolled Foreig	n Corporations				
Selected industry of U.S. corporation filling the return and selected industry of	Number of U.S. corpora-	Number of foreign	Total	Business	Current earnings and profits	Foreign corpora with curearnings and (+) before	tions rrent od profits	Distribut	ions	Receipts by foreign corpora- tions	Payments by foreign corpora- tions
Controlled Foreign Corporation	tion returns ¹	corpora- tions	assets	receipts	(less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	from all related persons	to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Construction All industries Construction Manufacturing Transportation and public utilities Wholesale and retail trade Insurance Holding and other investment companies, except bank holding companies Services Business services Nature of business not allocable Inactive	12 4 100 3 4 4 4 6 3 3 5 4 5	271 15 102 12 9 6 20 5 6 22 5 7 68	1,932,227 159,000 1,296,741 214,725 34,746 20,899 84,109 12,148 47,352 69,893 5,381 3,138 25,022	2,371,154 135,937 1.869,753 131,260 23,964 9,672 18,132 9,243 3,505 171,808 13,457 1,886	258,495 49,849 163,189 22,462 3,840 373 3,060 2,204 805 16,108 1,552 154	292,507 51,099 191,893 23,559 3,844 667 3,720 2,204 810 17,197 1,845	63,627 17,952 27,856 9,754 995 224 372 — 15 6,380 834 93 —	29,307 21,624 - 16 - 16 3,032 - 4,635	9,433 — 6,985 — — — 16 — 16 2,431 —	255,836 6,096 111,125 15,917 1,207 679 21,914 8,714 1,047 94,495 153 4,402	232,214 5,269 171,520 25,835 2,401 852 542 — 265 17,410 1,516 8,301
Manufacturing: Total All industries Agriculture, forestry, and fishing Mining Metal mining Oil and gas extraction All other mining Construction Manufacturing Food and kindred products Chemicals and allied products Petroleum (including integrated) and coal products Petroleum (including integrated) and coal products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Instruments and related products All other manufacturing Transportation and public utilities Water transportation All other transportation and public utilities Wholesale and retail trade Wholesale trade Drugs, chemicals, and allied products All other wholesale trade Retail trade Wholesale and retail trade not allocable Finance, insurance, and real estate Banking Credit agencies other than banks Insurance Holding and other investment companies, except bank holding companies All other finance, insurance, and real estate Services Business services Anusement and recreational services All other services Nature of business not allocable	45 69 25 35 22 39 349 649 669 660 660 660 660 660 660 660 660 66	148 243 68 140 35 94 5,128 611 1,269 100 156 6 1,649 177 3,703 4 2,870 26 11 1,309 36 11 1,309 36 11 1	181,388,800 424,849 6,073,225 1,712,856 3,939,032 421,336 789,707 103,031,539 6,484,948 15,599,480 10,062,57 9,433,395 16,319,361 3,402,865 22,603,965 22,603,965 5,513,880 4,293,945 1,219,635 33,411,897 30,578,541 3,432,837 27,145,704 1,1043,413 7,391,638 1,217,089 6,981,475 5,993,819 187,447 1,700,209 1,842,305	249,337,879 436,836 7,920,945 918,195 6,681,911 320,840 1,370,485 149,543,804 10,969,76 19,440,039 26,671,867 2,395,749 11,843,568 13,294,805 33,503,801 3,737,857 27,687,043 6,397,011 5,246,643 1,150,367 69,667,879 63,888,689 4,717,078 59,171,611 3,204,876 2,574,313 6,157,160 99,387 1,341,569 427,090 3,940,697 348,417 7,115,785 5,161,327 137,674 1,816,785 727,7974		29,401 262,362 148,433 969,355 110,492 1,082,787 907,037 15,840 159,909	56,187 7,790 413,794 342,550 6,361 64,883	6,382,300 10,672 203,427 121,790 78,329 78,329 3,307 7,194 3,277,235 212,374 563,327 551,842 34,784 480,914 480,914 267,002 534,961 110,379 521,652 403,390 1,027,761 939,205 228,001 711,204 33,499 55,058 96,259 6,285 58,861 127,145 707,892 96,077 296,707 296,707 296,707 296,707 296,707 296,707 296,707 296,707	4,736,999 9,479 197,482 118,813 76,034 7,105 2,353,139 181,610 449,646 460,809 25,059 292,386 237,947 238,590 84,818 382,274 266,795 266,233 40,561 827,794 757,437 181,640 575,798 20,765 49,592 727,247 4,483 45,841 63,608	1,268,254 105,989 2,219,982 192,081 1,078,558 900,866 8,063 169,628 251,847	263,587 263,654 4,846,125 18,315 2,150,966 165,645 2,245,461 265,727 1,590,125 996,977 21,527 1,571,624 422,707
Manufacturing: Food and Kindred Products All Industries Agriculture, forestry, and fishing Construction Manufacturing Food and kindred products Chemicals and allied products Machinery, except electrical Transportation and public utilities Water transportation All other transportation All other transportation and public utilities Wholesale and retail trade Wholesale trade Drugs, chemicals, and allied products All other wholesale trade Retail trade Wholesale and retail trade not allocable	30 30 11 12 13 13 14 15 15 16 16 17 18 18 18 18 18 18 18 18 18 18 18 18 18	6 2,888 6 1,971 7 89 3 5 11 546 2 84 11 753 11 546 2 84 4 7 11 17 62 6 15 6 4 4 4 7 18 9 2 9 29 2 9 29 3 5 8 4 0 7 5 8 9 3 8 9 3 8 9 3 8 9 3 8 9 3 8 9 3 8 9 3 8 9 4 8 9 4 8 9 6 8 9 6 8 9 6 8 9 6 8 9 6 8 9 6 8 9 6 8 9 7 8 9 9 8 9 8 9 8 9 8 9 8 9 9 8 9 9 8 9 8 9 8 9 9 8 9 8 9 8 9 8 9 8 9 8 9 9 8 9 8 9 8 9 8 9 8 9 8 9 8 9 8 9 8	1,006,035 9,699,235 227,636 2,887 6,857,458 5,996,582 335,631 17,177 160,699 61,443 99,256 1,104,999 1,008,890 21,251 987,639 81,756 14,355	2,565,862 2,419,286 51,759 2,367,529 117,669	12,382 4 804,744 671,125 4 45,533 4 1,910 8 27,273 6 6,364 20,900 2 135,823 6 116,723 6 114,755 7 114,755 17,166	18,241 711 713 714,825 6 48,842 0 2,258 6 11,847 6 21,528 7 128,000 3 2,29 3 2,29 3 125,71 9 21,44	4,882 296 338,746 6 280,837 19,116 861 14 9,384 7 156 9,227 8 43,137 4 36,531 1 421 3 36,111 1 6,248	1,837	5,050 29,100 27,27; 120 27,140 1,83	96,932 51,000 622,190 717,700 713,466 714 75,922 75,49,74 70,218 70,900	1,223,911 2 12,76 4 55 9 549,95 4 55,70 8 2,04 9 34,00 11 18,52 8 15,47 7 408,84 7 375,92 7 50 375,92 7 575,25

Table 4.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]											
	ĺ	<u> </u>				Controlled Fore	ign Corporations	S 		·	<u></u>
Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corpora- tion returns ¹	Number of foreign corpora- tions	Total assets	Business receipts	Current earnings and profits (less deficit)	corpo with o earnings	eign rations current and profits ore taxes	Distrib	Out of	Receipts by foreign corpora- tions from all	Payments by foreign corpora- tions to all
					before taxes	earnings and profits before taxes	Foreign income taxes (net)	Total	current earnings and profits	related persons	related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Manufacturing: Food and Kindred Products—Continued											
Finance, insurance, and real estate	36	158 4	1,001,979 28,118	204,024 2,053	53,241 799	57,141 800	7,466 132	40,235 40	9,105 40	101,944	92,752 82
Credit agencies other than banks	12	23 8	412,682 19,585	40,344 11,284	12,303 3,508	12,333 3,508	2,551	1,496	1,496	14,315 9,810	12,123 75
Holding and other investment companies, except bank holding companies	30	71	456,812	105,386	32,169	35,687	3,385	38,051	7,250	70,353	76,016
All other finance, insurance, and real estate Services	20	52 82	84,781 184,751	44,957 161,653	4,462 17,235	4,814 20,066	1,399 5,246	647 1,841	319 1,737	7,466 11,251	4,456 5,138
Business services Nature of business not allocable	21	61	134,632 94,664	87,656 162,981	11,427 8,991	14,115 10,156	2,866 3,932	757 3,308	653 3,111	9,730 3,447	2,686 8,340
Inactive	38	423	63,579	102,351	0,331	-	0,002	26	3,111	5,447	0,540
Manufacturing: Chemicals and Allied Products											
All industries	58	3,205 33	23,671,175	26,589,439	3,258,838	3,456,972	1,135,703	1,008,074	812,956	2,752,071	5,132,181
Mining Oil and gas extraction	10	28 11	71,408 126,461 27,043	48,996 93,746 23,619	2,273 21,857	6,492 22,398	2,879 4,989	687 955	519 693	1,768 29,832	8,988 6,309
Construction	5	13	131,863	316,420	7,493 4,136	7,745 8,255	464 2,000	837	833	2,131	1,236 17,809
Manufacturing Food and kindred products	54 11	1,349 41	16,297,059 343,231	19,584,833 567,671	2,358,711 11,702	2,507,882 27,934	927,822 12,749	551,479 2,281	448,139 2,246	1,518,158 16,335	3,176,616 14,234
Chemicals and allied products	52 5	1,010	13,481,130 217,287	16,546,196 247,533	2,005,202 53,019	2,124,233 53,019	779,408 22,045	488,417 4,277	389,791 4,250	1,207,305 98,524	2,798,376 13,546
Machinery, except electrical Electrical and electronic equipment Instruments and related products	5 6	12 37	22,998 438,845	28,143 468,484	1,863 64,235	2,436 67,034	21,889	15 19,618	15 17,561	289 66,397	3,072 87,530
Transportation and public utilities	11	22 29	167,680 125,329	189,528 82,389	9,857 7,492	11,836 8,776	4,554 1,639	711 463	711 425	20,131 20,708	35,180 4,671
Wholesale and retail trade Wholesale trade	53 50 43 34 10	748 674	3,974,763 3,756,101	5,392,998 5,148,808	570,661 546,056	598,971 571,856	159,622 150,479	217,555 206,453	187,178 176,716	518,925 499,298	1,433,294 1,403,575
Drugs, chemicals, and allied products All other wholesale trade Retail trade	34 10	446 228 47	3,155,844 600,257	4,267,799 881,009	485,110 60,946	506,787 65,069	125,917 24,562	191,651 14,802	164,072 12,643	262,419 236,880	1,273,317 130,258
Wholesale and retail trade not allocable	8	27	145,798 72,864	153,466 90,725	6,536 18,069	8,705 18,410	1,925 7,218	1,380 9,722	1,090 9,372	4,554 15,073	5,765 23,954
Finance, insurance, and real estate	42 12	211	2,303,115 384,665	258,905 23,353	235,029 12,072	239,174 12,136	17,098 647	201,251 1,350	144,476 715	529,689 32,292	368,021 68,506
Insurance Holding and other investment companies, except	12	14	52,706	23,128	6,372	6,375	-	_	-	11,024	5
bank holding companies	32 35	115 134	1,119,131 453,902	154,456 793,848	191,446 58,833	194,261 62,613	15,067 18,670	193,102 31,776	139,047 29,992	334,002 125,532	287,497 106,223
Business services	28 25 51	85 62	364,958 31,990	710,045 • 17,304	54,295 —152	55,829 2,411	16,213 983	31,019 2,057	29,340 702	114,411	99,011 8,057
Inactive	51	598	155,285				-	1,015		3,463	2,193
Manufacturing: Petroleum (Including Integrated) and Coal Products All industries	ne	1.400	51 440 400	00.050.045	5 740 070						
Mining	26 19	1,422 83	51,448,139 (3,911,030	90,653,915 6,776,907	5,719,378 1,452,642	6,364,460 1,486,339	1,779,808 822,460	2,129,275 183,223	1,697,975 181,546	14,537,252 649,356	25,562,131 565,661
Oil and gas extraction	19 4	74 11	3,656,302 235,893	6,423,930 402,447	1,015,841 7,260	1,048,339 7,767	657,116 319	76,772	75,095	535,573 241	360,236 4,471
Manufacturing	18 9	164 46	19,514,940 831,077	31,954,378 1,336,108	1,801,325 147,344	1,969,096 149,519	441,629 45,031	593,638 32,850	483,114 21,100	5,184,065 90,230	12,177,221 143,331
Petroleum (including integrated) and coal products Machinery, except electrical	14 4	91	15,595,339 29,455	26,639,363 29,902	1,608,443 1,046	1,763,212 1,923	389,552 981	550,257 162	460,376 156	5,005,848 275	12,006,526 395
Transportation and public utilities Water transportation All other transportation and public utilities	18 16 10	102 66 36	4,460,994 3,725,176 735,818	5,315,015 4,620,428 694,587	249,916 171,668 78,248	375,914 290,531 85,384	6,905 2,827 4,078	303,501 269,061 34,440	198,998 170,641 28,357	4,398,497 4,148,139 250,358	2,357,948 2,056,756 301,192
Wholesale and retail trade	23	498	15,934,168	43,159,043	1,596,523	1,771,481	495,644	482,876	382,457	1,894,409	6,593,140
Wholesale trade Drugs, chemicals, and allied products	21	424 31	15,028,461 85,796	41,036,282 229,383	1,461,406 21,335	1,634,906 21,591	469,204 2,310	448,914 35,299	354,006 17,036	1,755,906 10,626	6,493,175 57,125
All other wholesale trade	19 9 3	393	14,942,665 67,062	40,806,899 149,940	1,440,071 —44	1,613,315	466,894 477	413,615	336,970	1,745,280	6,436,050 9,445
Finance, insurance, and real estate	21	43 148	838,645 5,383,081	1,972,821 2,125,809	3 135,161 555,140	135,261 655,548	25,962 9,747	31,491 481,548	28,238 389,193	112,080	90,520 3,016,413
Credit agencies other than banks	11 11	23 16	2,647,129 272,316	104,108 167,634	53,413 93,449	54,626 93,449	1,829 1,098	12,208 121,943	11,993 58,574	410,198 59,098	1,194,710 156,608
Holding and other investment companies, except bank holding companies	17	52	2,104,210	1,714,157	332,309	431,043	3,937	260,171	257,669	1,341,918	1,509,828
Services	12 10	66 30	483,853 256,564	733,248 384,261	-3,358 10,189	23,284 11,536	1,550 318	3,346 2,752	1,296 802	344,109 300,892	522,276 129,882
Nature of business not allocable	6 21	331	1,399,925	187,064	59,927	75,026	1,552	79,399 1,743	61,372	128,470	324,997 5
Footnotes at end of table.								-,,-,-			

Table 4.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

						Controlled Forei	gn Corporations				
Selected industry of U.S. corporation filing the return and selected industry of	Number of U.S. corpora- tion	Number of foreign	Total assets	Business receipts	Current earnings and profits (less	Fore corpor with o earnings a (+) before	ations urrent and profits	Distrib	utions	Receipts by foreign corpora- tions	Payments by foreign corpora- tions
Controlled Foreign Corporation	returns:	corpora- tions			deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	from all related persons	to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
fanufacturing: Primary Metal Industries											
All industries	. 32	781	7,393,729	6,078,932	634,690	685,908	176,713	195,810	141,468	1,003,055	1,290
griculture, forestry, and fishing ining Metal mining Oil and gas extraction All other mining	18 17 3 4	58 47 7 4	10,539 1,551,956 1,311,750 70,746 169,460	1,728 674,339 461,913 58,061 154,365	-435 94,298 53,368 10,542 30,388	100,303 59,167 10,549 30,586	24,996 16,795 4,098 4,103	8,183 7,705 307 172	5,468 4,990 307 172	252 100,948 98,353 2,595	66 65 1
onstruction anufacturing Chemicals and allied products Primary metal industries	4 26 5 13	4 225 13 102	9,252 3,119,207 180,136 2,154,077	9,678 3,154,083 222,987 1,968,570	1,442 310,147 48,936 177,411	1,442 342,289 48,949 200,549	560 110,499 18,512 60,542	196 62,157 22,166 27,830	196 50,483 21,260 18,223	255,587 5,115 204,483	579 48 418
Machinery, except electrical Electrical and electronic equipment	6 7	10 25	74,485 136,634	97,087 155,450	12,334 17,361	12,703 20,516	3,018 8,304	716 2,865	2,461	7,643 2,429	14 15
ansportation and public utilities Water transportation All other transportation and public utilities holesale and retail trade	9 7 6 24	20 13 7 132	276,578 255,972 20,606 655,165	451,188 435,683 15,505 1,267,031	99,438 98,113 1,325 83,077	99,509 98,140 1,369 87,635	4,560 4,029 531 27,499	71,800 71,800 — 31,585	47,536 47,536 25,156	292,875 292,651 224 66,049	84 84 246
Wholesale trade	23	123	630,619	1,221,859	78,125	82,649	25,079	31,475	25,046	62,832	239
nance, insurance, and real estate Credit agencies other than banks Holding and other investment companies, except bank holding companies	6	17 38	1,320,393 872,461 335,191	315,116 247,277 46,337	28,052 2,053 16,633	34,091 3,839 19,357	2,086 902 696	17,633 1,168 15,312	8,902 146 7,645	237,237 189,043 40,635	29 20: 7:
ervices Business services adure of business not allocable active	17 17 5 27	81 37 12 162	315,522 119,325 50,182 84,936	204,394 53,421 1,376	18,641 6,115 31	20,322 6,466 317	6,423 1,218 89	4,056 803 200	3,586 770 140	26,991 9,828 20,462 2,650	2
Manufacturing: Machinery, Except	37.5										
Electrical All industries	. 46	1,650	20,351,724	20,782,060	3,092,864	3,280,317	1,266,883	940,840	657,826	2,032,827	5,200
onstruction anufacturing	5 44	7 538	18,214 11,330,111	35,348 12,051,111	1,919 1,822,430	2,191 1,933,621	1,084 795,360	533,011	307,313	762 1,081,050	2,592
Chemicals and allied products	6 3	38 6	173,780 18,267	239,993 16,446	23,789	25,756 1,752	7,342 959	4,238	4,141	10,712 1,023	2
Machinery, except electrical	41 10	291 20	9,494,361 119,488	10,065,915 110,107	1,639,067 10,741	1,734,215 11,395	719,251 4,020	455,229 118	269,129 118	883,426 45,585	2,22
Motor vehicles and equipment	3 7	3 23	107,369 454,475	120,217 465,377	8,439 49,342	8,439 52,664	2,998 26,589	600 17,119	600 16,885	2,687 35,411	15
ansportation and public utilitiesholesale and retail trade	6 43	8 423	15,525 3,525,560	2,432 4,652,515	730 340,576	975 389,570	121 129,740	105,787	78,992	488 310,191	1,62
Wholesale trade Drugs, chemicals, and allied products	40	399 11	3,412,758 5,531	4,526,469 9,124	327,644 2,496	376,353 2,931	124,524 527	105,642	78,847 99	299,837 740	1,60
All other wholesale trade Retail trade	40	388 20	3,407,228 104,646	4,517,346 116,367	325,148 11,821	373,422 12,106	123,997 5,114	105,522 145	78,748 145	299,097 10,301	1,60
nance, insurance, and real estate	28	114	1,541,427	298,297	144,781	152,687	22,719	90,471	70,357	305,993	23
Banking Credit agencies other than banks	3 19 3	41 41	65,040 633,847	6,669 80,201 5,179	347 13,375	1,124 17,640	200 6,051 54	32 715	32 527	469 94,521	9
Insurance Holding and other investment companies, except bank holding companies	17	40	11,200 660,687	185,828	2,853 120,936	2,853 122,790	16,254	1,470 84,909	1,470 64,983	4,277 177,289	5
All other finance, insurance, and real estate	14	25	170,653	20,420	7,270	8,280	161	3,345	3,345	29,436	4
rvices Business services tuture of business not allocable active	23 19 17 37	241 209 35 259	3,755,773 3,502,540 30,374 45,746	3,639,511 3,379,780 9,078	769,042 749,454 —715	785,863 760,888 766	312,889 303,357 393	207,462 204,853 238 10	198,547 197,500 24	327,293 312,581 493	71 65
Manufacturing: Electrical and Electronic Equipment											
All industries	. 35	1,905	17,403,014	19,754,978	1,467,396	1,686,599	543,925	411,601	356,055	2,131,944	2,75
ning Instruction	3 7	20 35	103,230 323,839	90,711 496,937	10,284 20,046	10,809 21,156	3,241 5,621	478 5,978	478 5,893	13,500 13,744	
nufacturing Food and kindred products Chemicals and allied products	31 3 6	645 13 28	10,502,854 90,176 171,366	14,396,279 120,299 123,892	1,018,244 —40 12,437	1,171,675 4,177 12,460	383,397 1,327 4,475	294,087 440 563	253,257 45 562	1,486,756 143 984	1,88
Primary metal industries Machinery, except electrical Electrical and electronic equipment Instruments and related products	6 15 28 9	63 372	97,372 442,489 7,938,254 342,245	76,434 531,001 11,373,299 370,260	-30,818 13,609 868,391 12,969	12,430 37,285 929,957 19,778	4,124 14,508 294,717 6,249	2,316 7,929 227,374 4,027	2,316 7,359 205,037 4,027	1,370 40,016 1,346,116 22,512	18 1,45
ansportation and public utilities	5	31	149,149	119,928	16,778	17,082	7,496	4,712	4,510	13,670	1
(holesale and retail trade	32 31	403 340	2,253,918 2,097,401	2,984,733 2,762,260	191,369 181,055	212,409 197,110	76,353 71,506	30,390 25,201	27,729 23,266	188,685 173,567	47 44
Drugs, chemicals, and allied products All other wholesale trade	31	334	11,265 2,086,136	15,238 2,747,022	2,462 178,593		1,325 70,181	25,201	23,266	173,502	44
Wholesale and retail trade not allocable	11 5	44 19	122,822 33,695	177,336 45,137	6,718 3,596		3,643 1,204	4,696 493	3,970 493	10,705 4,413	1 100

Table 4.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]											
						Controlled Fore	ign Corporations				
Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corpora- tion	Number of foreign corpora-	Total assets	Business receipts	Current earnings and profits (less	carpo with earnings (+) befo	reign rations current and profits ore taxes	Distrib	outions	Receipts by foreign corpora- tions	Payments by foreign corpora- tions
	returns	tions			deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	from all related persons	to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Manufacturing: Electrical and Electronic Equipment—Continued											
Finance, insurance, and real estate Credit agencies other than banks Holding and other investment companies, except bank holding companies	20 8 13	204 66 85	2,993,836 1,605,731 648,206	670,992 349,477 98,589	123,959 67,568 43,683	145,851 69,319 50,693	19,226 6,652 3,412	43,899 11,609 28,883	38,557 10,604	293,976 185,872	264,746 151,472
Services	16	175	935,939	950,817	83,861	103,346	48,309	31,487	24,813 25,540	94,409 97,598	71,151 86,414
Business services Amusement and recreational services	16	70	116,610 14,615	99,634 6,373	5,726 2,169	8,075 2,169	3,276 771	1,734 1,454	1,208 555	44,041 1,323	7,685 1,636
All other services Nature of business not allocable	8	102	804,714 62,577	844,810 44,582	75,966 2,860	93,101 4,271	44,263 282	28,299 523	23,777 93	52,235 23,362	77,093 4,224
Inactive	28	360	77,555					48		652	1,466
Manufacturing: Motor Vehicles and Equipment				. [
All industries	20	1,080 266	25,266,113 17,104,956	40,709,390 34,272,755	852,989 670,404	1,242,825 956,076	451,762 364,345	667,192 538,155	319,995 243,264	6,269,204 5,949,884	8,150,876 7,688,697
Chemicals and alfied products	3	3	12,483 33,175	15,162 39,273	789 1,446	887 1,913	341 844	-	-	18,450	413 1,013
Machinery, except electrical	8 16	25 146	459,908 15,271,098	524,098 31,957,170	11,925 543,735	16,167 811,166	5,395 316,027	6,668 517,523	6,030 225,696	83,560 5,518,179	38,484 7,384,724
Wholesale and retail trade	15 14	484 162	2,056,801	4,262,903	84,413	148,406	51,522	42,408	31,669	111,632	311,244
Retail trade	6	318	1,407,214 646,821	2,484,483 1,774,766	42,736 40,497	95,449 51,777	31,430 19,513	28,316 14,092	23,402 8,266	83,050 28,436	260,957 50,234
Finance, insurance, and real estate Credit agencies other than banks Insurance	14 11 5	120 56 6	5,669,681 4,270,242 59,492	1,989,754 399,229 26,083	80,950 57,196 13,032	119,520 60,777 13,032	32,302 24,222 91	75,823 15,583 416	37,228 12,133 416	185,508 113,324 1,075	120,778 40,524 513
Holding and other investment companies, except bank holding companies	9	28	972,382	1,484,899	7,223	40,171	6,184	57,789	23,659	64,009	70,085
Services Business services Nature of business not allocable Inactive	12 8 7 18	39 16 140	267,498 194,327 58,508 99,721	92,989 59,282 78,175	12,117 5,820 5,466	13,214 6,141 5,608	2,204 1,037 1,389	5,724 4,895 3,934 1,148	5,704 4,875 2,130	18,149 13,959 4,027	13,952 9,963 14,654 1,548
Transportation and Public Utilities											
All industries		855	7,523,965	5,485,766	342,329	494,991	113,241	99,618	65,076	555,019	504,795
Mining Oil and gas extraction	10 8	20 17	475,787 463,277	216,500 200,691	36,372 27,920	43,812 35,105	9,312 6,238	9,675 990	6,512 990	30,986 30,759	39,022 27,792
Construction Manufacturing	5 13	11 168	67,207 1,768,789	53,226 1,634,731	2.373 108,100	2,535 130,452	1,027 50,791	26,343	14,756	1,522 49,470	1,879 128,971
Chemicals and allied products Machinery, except electrical Electrical and electronic equipment	3 6 4	34 23 23	116,801 290,821 365,197	110,047 323,401 232,769	14,852 14,964 36,701	15,023 16,825 36,705	5,213 8,254 12,856	2,779 645 12,194	1,388 7,517	3,005 26,245 6,757	5,763 30,468 30,470
Transportation and public utilities Water transportation	29 8	162 33	3,187,367	1,573,381	106,126	177,793	24,179	26,244	22,922	200,273	156,172
All other transportation and public utilities	26 19	129 145	779,257 2,408,110 690,161	467,430 1,105,951 1,653,832	24,967 81,159	71,787	3,433 20,746	2,601 23,643	2,601 20,321	32,527 167,746	33,868 122,304
Wholesale trade Retail trade	18	108	512,889 177,273	1,468,462	52,118 47,498	64,684 58,208	15,594 13,604	1,651	951 784	181,977 175,613	123,281 110,002
Finance, insurance, and real estate	21	59	977,944	140,191	4,620 18,544	6,476 51,766	1,991 4,709	28,923	167 15,644	6,364 67,153	13,279 30,060
Credit agencies other than banks	7 4	9	121,255 19,715	8,530 17,886	-29,534 2,613	1,465 2,613	405	8,690 4,075	190 75	7,317 11,720	617 4,153
Holding and other investment companies, except bank holding companies	13	27	783,095	105,371	45,502	46,510	4,158	15,863	15,302	46,272	25,186
Services Business services	27 22	90 56	323,031 209,959	205,898 102,808	18,261 10,726	23,304 12,386	7,479 3,953	6,709 2,143	4,291 1,103	21,942 21,884	25,213 13,922
Nature of business not allocable	6 28	191	16,566 16,273	7,981	419	630	143	74	1,103	1,695	122
			 -		_==-				+		
Wholesale and Retail Trade: Total All industries	47	691	8,135,833	17,408,555	052.000	1047 440	. 407.050	212	400	0.000	
Agriculture, forestry, and fishing	4	13	19,815	13,145	952,998 296	1,047,449 2,258	407,056 629	218,222	1 63,508 226	2,953,703 1,285	3,585,147 1,104
Manufacturing Food and kindred products	16 4 3	78 8	1,271,196 144,859	2,463,686 172,289	316,676 10,884	330,535 10,885	176,807 3,924	86.251 18	56,003 18	1,405,310 133,512	946,032 18,533
Petroleum (including integrated) and coal products Machinery, except electrical	3	7	671,985 32,050	1,596,559 61,100	247,331 5,113	247,704 5,419	145,726 2,191	75,925	46,225	1,261,185 82	859,191 9,055
Electrical and electronic equipment	3 12	6 36	41,751 199,238	83,297 226,339	6,899 13,302	7,450 15,791	2,712 1,591	28 41	-	2,298	10,228
Water transportation All other transportation and public utilities	9	23	126,994 72,244	195.799 30,540	10,252	11,398 4,392	1,431	41	_	126,656 126,173	7,814 2,306 5,508
Footnotes at end of table.	.1	1		00,040	3,030	4,032	100	*'	-1	483	5,508

Table 4.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

	Contraction of the		07.00			Controlled Forei	ign Corporations				
							eign Corporations				
Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corpora- tion	Number of foreign corpora-	Total assets	Business receipts	Current earnings and profits (less	corpor with c earnings a (+) befo	rations current and profits	Distrib	utions	Receipts by foreign corpora- tions	Payments by foreign corpora- tions
	returns ¹	tions			deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	from all related persons	to all related persons
A Section of the sect	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wholesale and Retail Trade: Total—Continued								feath)	kan jeda	- 100	
Wholesale and retail trade Wholesale trade Retail trade General merchandise stores All other retail trade	32 19 18 7	236 147 72 26 46	5,593,585 2,563,956 2,880,748 2,201,307 679,441	13,833,071 9,563,439 3,916,624 1,661,450 2,255,174	560,677 266,543 277,910 237,526 40,384	625,818 287,328 321,942 252,492 69,451	214,946 72,966 134,330 113,016 21,313	124,144 37,230 86,915 82,021 4,893	103,106 30,219 72,888 71,946 941	1,339,470 1,288,317 41,822 12,054 29,768	2,434,75 1,576,55 841,44 70,20 771,24
Finance, insurance, and real estate Credit agencies other than banks Insurance Holding and other investment companies, except	25 8 6	84 11 7	538,069 154,685 18,254	160,982 14,436 16,183	35,837 3,934 5,391	40,202 3,945 5,391	6,200 2,014 144	6,823 179 1,000	3,505 179 226	62,991 9,909 10,770	40,49 5,68 1,00
bank holding companies Services Business services Vature of business not allocable nactive	10 14 11 8 24	29 39 31 21 176	255,729 77,310 73,529 109,036 47,950	43,142 65,746 64,102 590,755	21,895 14,140 14,345 227	25,898 18,187 18,114 887	2,758 586 574 216	2,973 591 591 22 3	2,135 591 591 22 —	15,719 11,814 11,745 2,597	22,94 42,79 42,66 101,84
Wholesale and Retail Trade: Wholesale Trade		24 T	1112 m		7	121				,	
All industries Manufacturing Petroleum (including integrated) and coal products Machinery, except electrical Wholesale and retail trade Wholesale trade	9 3 3 13 13	410 47 7 7 146 126	4,020,431 857,768 671,985 32,050 2,385,913	11,831,852 1,919,518 1,596,559 61,100 8,885,989	524,237 258,903 247,331 5,113 215,020	590,983 272,675 247,704 5,419 257,945	224,338 153,861 145,726 2,191 61,290	119,962 77,978 75,925 — 40,038	77,957 47,782 46,225 — 29,422	2,092,162 1,270,631 1,261,185 82 660,608	2,507,45 904,89 859,19 9,05 1,437,54
Finance, insurance, and real estate Holding and other investment companies, except bank holding companies	10	39 11	2,307,368 109,203 43,836	8,607,967 89,825 8,111	234,982 16,314 12,517	254,736 18,611 14,469	60,942 525 2	36,411	29,422 450	659,355 22,259 6,529	1,433,08 8,3
Services Business services Vature of business not allocable nactive	7 5 5 9	26 21 17 81	40,205 37,105 82,071 47,235	52,549 51,067 590,590	8,975 9,196 —248 —	10,239 10,191 409 —	259 255 103		22 —	4,787 4,728 2,597	41,58 41,58 96,28
Wholesale and Retail Trade: Retail Trade	77.	137				2.12		2, E 275		4 - 1	
All industries	24	281	4,115,402	5,576,703	428,761	456,467	182,717	98,259	85,551	861,541	1,077,69
Manufacturing Wholesale and retail trade inance, insurance, and real estate Holding and other investment companies, except bank holding companies	7 19 15	31 90 45	413,428 3,207,671 428,865	544,168 4,947,082 71,156	57,773 345,657 19,523	57,860 367,873 21,591	22,947 153,656 5,674	8,273 84,106 5,289	8,221 73,685 3,054	134,680 678,862 40,732	41,14 997,24 32,17
Services Valure of business not allocable nactive	7 3 15	13 4 95	211,893 37,105 26,965 715	35,031 13,197 165	9,378 5,165 474 —	7,947 478	2,756 327 114 —	2,973 591 —	2,135 591 —	9,190 7,027 —	22,50 1,20 5,56
Finance, Insurance, and Real Estate: Total				7							
All industries	118	1,364	26,835,351	4,288,737	349,453	467,488	153,469	112,565	43,052	4,301,723	3,517,53
Construction Annufacturing Electrical and electronic equipment ransportation and public utilities Water transportation All other transportation and public utilities	3 9 4 8 3 5	3 57 7 20 7	5,397 162,030 43,528 114,771 21,855 92,916	6,359 186,876 47,594 27,352 8,359 18,992	-97 15,450 1,051 -602 1,251 -1,854	2 17,068 1,051 2,726 1,780 946	6,592 307 265 4 261	6,399 - 17 - 17	2,385	321 10,437 — 15,380 1,141 14,239	13,48 - 2,71 14 2,56
Wholesale and retail trade Wholesale trade	8	44 22	175,114 65,877	203,205 104,201	15,051 7,720	19,353 9,172	7,951 4,327	78 78	78	8,430	17,95
inance, insurance, and real estate Banking Credit agencies other than banks Insurance	102 37 36 33	770 141 233 127	25,780,851 14,223,995 6,571,844 2,313,371	3,670,313 1,440,219 811,774 757,184	303,721 64,182 127,565 40,612	406,835 97,243 158,199 55,735	132,640 32,193 75,662 10,530	75,589 19,579 23,097 1,132	78 38,138 8,593 17,751 1,041	366 4,184,692 2,996,227 644,854 47,212	9,94 3,420,05 2,522,69 735,99 15,73
Holding and other investment companies, except bank holding companies All other finance, insurance, and real estate	32 44	79 190	1,225,941 1,445,700	159,097 502,040	49,857 21,504	52,120 43,537	8,670 5,584	19,189 12,591	9,141 1,613	141,267 355,131	99,74 45,88
Services Business services Amusement and recreational services All other services Nature of business not allocable nactive	46 41 3 10 5	204 153 31 20 12 254	563,191 493,794 48,830 20,567 11,133 22,865	193,245 141,593 41,178 10,474 1,388	15,788 11,005 5,078 —295 142	21,350 15,205 5,175 970 154	6,015 4,922 868 225 7	30,482 29,429 1,053 —	2,450 2,110 340 —	72,951 69,921 208 2,822 9,502	61,65 59,30 2,20 15 97 68

Footnotes at end of table.

Table 4.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

	1				r 	Controlled Fore	ign Corporations				
Selected industry of U.S. corporation filing the return and selected industry of	Number of U.S. corpora-tion	Number of foreign	Total assets	Business receipts	Current earnings and profits (less	corpo with o earnings a	eign rations current and profits ore taxes	Distrib	outions	Receipts by foreign corpora- tions	Payments by foreign corpora- tions
Controlled Foreign Corporation	returns¹	corpora- tions		,	deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	from all related persons	to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Finance, Insurance, and Real Estate: Banking											
All industries	48	523	17,883,718	1,860,869	100,844	155,019	44,407	47,814	13,760	3,545,791	2,957,
ansportation and public utilitiesnance, insurance, and real estate	39	8 346	33,754 17,600,965	3,165 1,826,978	259 100,658	465 151,538	61 44,135	47,407	 13,742	13,978 3,483,778	2,944,
Banking	30 20	121 1441	13,239,469 3,258,634	1,327,400 341,772	50,031 23,259	82,332 37,721	25,021 11,393	18,017 6,203	7,031 3,351	2,967,206 395,774	2,496, 398,
bank holding companies	14	40	663,313	68,256	23,574	25,264	5,677	11,304	2,156	62,585	31,
ervicesactive	23 24	60 99	218,864 3,456	25,366	485	2,567	211	86	18	35,453	8,
Finance, Insurance, and Real Estate: Credit Agencies Other Than Banks							i				
All industries	15	172	3,716,137	674,356	147,979	154,580	69,649	26,847	21,975	313,656	399,
Inufacturingnolesale and retail trade	3	12 15	45,257 44,969	63,916 73,481	6,865 869	6,923 2,758	2,593 1,597	4,534	965	9,579 2,053	5, 8,
nance, insurance, and real estate Credit agencies other than banks	14	81 59	3,566,014 2,813,567	520,439 412,181	138,396 106,791	142,182 109,020	65,229 59,214	22,260 14,619	21,001 14,063	300,411 231,070	382, 323,
nsurance Holding and other investment companies, except	š	9	121,561	40,620	13,522	14,920	3,575	380	380	1,474	2,
bank holding companies	4	4	388,121	36,691	16,210	16,210	1,334	7,202	6,499	67,848	57,
ervices Business services active	5 4 5	21 16 38	38,170 36,948 1,098	8,445 7,710	684 897	1,024 1,011	230 226	52 52	9	1,608 1,297	2,3 2,3 (²)
Finance, Insurance, and Real Estate:											
All industries	40	564	4,770,898	1,562,541	95,257	141,761	33,652	9,308	7,314	369,539	98,7
anufacturing	4 3	41 6	104,329 41,740	118,816 45,648	9,228 1,049	9,794 1,049	3,999	1,544	1,420	854	6,9
Insportation and public utilities	3	7	60,387 43,019	16,111 60,950	-2,025	568	307 204	17	=	1,403	
Wholesale trade		14	43,019	60,950	6,401 6,401	6,898 6,898	3,201 3,201	78 78	78 78	218 218	4,4 4,4
nance, insurance, and real estate	36 3	277 15	4,271,684 826,374	1,231,754 68,428	67,106 11,496	106,919 12,255	21,015 5,470	3,825 1,503	3,392 1,503	352,164 27,683	75,3 26,0
Credit agencies other than banks	6 28	29 114	499,618 2,182,358	57,648 714,681	-2,655 26,547	11,288 40,272	5,050 6,759	365 749	336 657	17,839 45,653	14,9
Holding and other investment companies, except bank holding companies	12	32	172,488	52,682	10,223	10.622	1,644	524	4861	10,555	10,5
All other finance, insurance, and real estate	18	87	590,846	338,315	21,494	32,481	2,091	684	410	250,434	10,5
Business services	14 12	119 75	280,241 223,795	134,533 84,423	14,479 9,763	17,504 11,651	5,227 4,181	3,843 2,790	2,423 2,083	14,793 12,075	11,3 8,9
ture of business not allocable	3 17	9 97	1,266 9,971	377	69	78 —	7		=	102	3
Services			[. [1	ĺ	į	1	l	ł	
All industries	. 23	493	760,995 7,660	766,704 11,616	56,241 105	75,850 61	26,600	26,303	17,656	49,291	185,
nufacturing	7	25	31,156 648	48,456 750	-1,955 2,681	5,488 2,741	2,198 1,009	1,844 1,559	1,681	=	3,6 1,5
nsportation and public utilities	3	6	40,123 43,370	16,155 89,569	2,257 7,050	2,361 9,289	566	-1	-1	1 177	
ance, insurance, and real estate folding and other investment companies, except	14	41	123,207	11,028	1,801	2,338	4,413 714	7,723 1,786	4,022 144	1,177 6,090	20,0 59,5
bank holding companiesvices	6 22	11 275	15,600 506,844	589,203	126 47,202	236 56,309	19 18,710	1,618 14,870	18 11,809	87 42,024	102,0
Business services Amusement and recreational services	9	24 195	26,428 161,724	22,386 360,141	1,862 37,388	2,569	360	323	323	1,059	6,2
All other services	10	56	318,692	206,676	7,952	39,271 14,470	13,865 4,485	13,329	10,607 879	36,124 4,841	84,4 11,2
	16 corporations	126	8,621					80			

Not shown to avoid disclosure of information for specific corporations.

Since most U.S. corporations have Controlled Foreign Corporations engaged in more than one industry, the data in this column will not add to totals. t.ess than \$500.

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding.

Table 5.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Major Industry of Controlled Foreign Corporation

						olled Foreign Corp	Maduis	Enroine Inco	me taves	
	Number				Current earnings	Current	Current	Foreign inco	me taxes	Current
Major industry of Controlled Foreign Corporation	U.S. corpora- tion returns ¹	Number of foreign corpora- tions	Total assets	Business receipts	and profits (less deficit) before taxes	earnings and profits (+) before taxes	earnings and profits deficit before taxes	Net taxes	Foreign income taxes (+)	earnings and profits (+) after taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
					12/15/05/02	-0.000 -0.000	Compared to a compared to	0.0000000000000000000000000000000000000	7,663,331	15,941,84
All industries	666	19,142	228,376,784	281,271,223	20,938,077	23,493,809 56,227	2,555,732 13,391	7,505,769	19,915	36,44
Agriculture, forestry, and fishing	51	172	469,457	458,749	42,836 1,991,102	2,049,701	58,600	961,185	961,279	1,090,19
Mining	102	369	8,066,762	9,219,170 1,300,428	649.744	659.761	10,017	227,930	227,933	431,85
Metal mining Coal mining	38	90	2,241,782 246,671	223,221	48,961	49,659	698	8,343	8,343	41,31
Oil and gas extraction	55	224 48	5,299,986 278,323	7,470,460 225,061	1,238,796 53,600	1,284,616 55,666	45,819 2,066	700,451 24,461	700,480 24,523	585,84 31,18
Nonmetallic minerals (except fuels)	27 66	228	2,237,127	3,313,902	205,708	241,744	36,036	35,423	41,674	201,80
Construction	27	66	399,671	459,463	14,457	29,915	15,458	4,859	10,775	19.17
General building contractors and operative builders Heavy construction contractors	27	93	1,281,842	1,759,993	138,867	157,498	18,631	19,933	20,239	138,95
Special trade contractors	30	69	555,614	1,094,445	52,384	54,331	1,947	10,632	10,659	43,67
Manufacturing	404	5,480	106,556,228	154,103,181	11,160,508	12,427,564	1,267,057	4,329,492	4,440,842	8,053,56
Food and kindred products	69	622 38	6,631,910 1,011,316	11,142,126 1,581,751	697,239 71,636	795,958 85,547	98,719 13,911	295,617 27,603	300,024	497,45 57,85
Tobacco manufactures Textile mill products	27	74	863,853	875,353	31,227	76,272	45,046	23,666	24,560	52,29
Apparel and other textile products Lumber and wood products	22 19	94 55	496,176 823,936	845,672 752,216	42,715 78,075	61,000 96,674	18,285 18,599	21,126 39,424	23,044 39,837	38,00 56,90
33	8	28	155,678	202,058	17,773	18,272	498	7,323	7,422	10,86
Furniture and fixtures	31	144	2,738,177	2,879,153	423,606	426,474	2,868	153,225	153,225	273,34
Printing and publishing Chemicals and allied products	40 120	1,309	303,151 15,739,846	401,135 19,583,583	31,684 2,362,996	43,843 2,494,021	12,159 131,026	16,598 906,869	17,012 911,289	26,94 1,594,02
Petroleum (including integrated) and coal products	24	113	16,333,492	28,330,349	1,858,250	2,018,314	160,064	538,307	538,692	1,479,86
Rubber and miscellaneous plastics products	38	161	5,945,684	7,986,535	317,707	337,064	19,356	119,266	120,266	218,94
Leather and leather products	9 35	18	81,960 1,631,320	139,383	10,870 142,611	11,429 155,167	559 12,556	4,547 42,473	4,547 43,022	6,92 112,42
Stone, clay, and glass products Primary metal industries	42	151	2,576,839	2,416,882	211,803	279,584	67,781	75,574	93,934	187,10
Fabricated metal products	73	270	2,634,691	3,328,990	315,416	331,166	15,751	120,595	122,920	208,88
Machinery, except electrical	124 80	515 551	11,341,893 9,884,520	12,243,851 13,659,215	1,757,407 1,087,184	1,886,734 1,171,217	129,327 84,033	769,526 375,651	784,707 383,304	1,108,25 791,38
Electrical and electronic equipment	36	214	16,344,325	33,537,872	642,397	928,125	285,728	327,907	377,069	586,20
Transportation equipment, except motor vehicles	23 41	168	797,298 3,416,607	610,756 3,756,426	34,725 331,647	44,897 385,015	10,172 53,368	7,190 146,670	7,514 147,287	37,45 239,82
Instruments and related products		0.000	40-200-20-20-20-20-20-20-20-20-20-20-20-2			1267-02070-000		11/2/2019	10000000	
not allocable	120	626	6,803,555	8,010,670	693,540	780,790	87,251	310,336	313,443	468,60
Transportation and public utilities	150	583	9,312,418	8,380,720	584,071	805,085	221,014	63,018	64,133	742,43
Transportation	132 78	491 245	7,324,713 5,497,430	7,187,662 6,060,230	532,974 360,163	734,274 542,638	201,300 182,476	40,750 14,941	41,861 15,743	693,78 527,83
Water transportation	83	246	1,827,283	1,127,432	172,811	191,636	18,824	25,809	26,117	165,98
Communication ,	13 23	32 60	1,490,151 497,555	484,001 709,057	11,724 39,373	29,964 40,847	18,240	11,747 10,521	11,748 10,525	18,28
Electric, gas, and sanitary services	390	4,167	40,035,894	85,883,729	4,043,052	4,531,926	488,875	1,368,139	1,386,894	3,163,07
Wholesale and retail trade	347	3,182	33,874,194	75,527,425	3,424,186	3,819,092	394,907	1,114,320	1,132,466	2,702,94
Wholesale trade Groceries and related products	41	194	1,014,481	2,846,027	115,570	121,213	5,644	40,421	40,573	80,90
Machinery, equipment, and supplies	116 295	638 2,350	4,641,314 28,218,400	6,050,677 66,630,721	393,272 2,915,344	458,309 3,239,570	65,037 324,226	152,179 921,720	156,357 935,537	306,58 2,315,49
Miscellaneous wholesale trade Drugs, chemicals, and allied products	79	557	3,469,811	4,790,516	526,195	550,929	24,734	137,251	138,208	414,6
Petroleum and petroleum products Other miscellaneous wholesale trade	34 241	1,393	14,655,103 10,093,485	42,767,390 19,072,815	1,537,271 851,879	1,699,968 988,673	162,698 136,794	479,806 304,663	481,288 316,040	1,223,0 677,6
	113	824	4,790,221	7,428,553	418,931	499,699	80,769	200,823	201,328	299,8
Retail trade	20070	2200	STATE OF THE STATE			100	1000	1000	10000	
dealers	9	19 28	26,719	42,673 1,665,782	2,000 237,996		1,021 14,971	693 113,016	693 113,016	2,3 139,9
Food stores	9	13	580,761	2,018,589	60,029	60,074	45	17,066	17,066	43,0
Automotive dealers and service stations	25		784,989	2,213,231	26,684		35,682	25,234	25,245	37,3
Apparel and accessory stores	6		73,337 131,249	91,332 176,903	8,360 2,542		455 7,323	4,287 3,336	4,377 3,419	4,4
Furniture and home furnishings stores	15		269,863	351,407	17,512	28,558	11,047	9,797	10,078	18,7
Miscellaneous retail stores	52	188	716,684	868,636	63,808 199,935		10,225 13,199	27,393 52,996	27,432 53,100	47,0 160,2
Wholesale and retail trade not allocable	42 434	10000	1,371,478 50,003,633	2,927,751 10,201,241	1,712,260		334,114	263,748	277,526	1,781,7
Finance, insurance, and real estate		18	15.245.615	1,542,557	93,750		34,010	31,662	35,963	92,5
Banking Credit agencies other than banks	52 162	583	18,611,029	2,187,119	351,534	428,297	76,763	126,415	130,640	304,9
Security, commodity brokers and services	53 104	132	794,873 3,433,039	244,338 1,242,029	14,776 195,992		4,277 21,823	3,422 18,399	3,437 20,426	15,6 197.7
Insurance	46	121	816,085	462,001	72,366	86,353	13,987	2,414	2,519	83,9
Real estate	168	370	1,302,568	256,432	38,379	59,196	20,818	9,654	9,914	50,3
Holding and other investment companies, except bank holding companies	249	710	9,800,424	4,266,766	945,464	1,107,899	162,436	71,782	74,627	1,036,5
Services	320		8,553,413	8,379,867	1,110,899	1,223,798	112,899	452,792	458,192	771,7
Hotels and other lodging places	17		461,784	283,724	10,550	28,506	17,956	8,327	8,886	20,1
Personal services	3	4	17,039	2,746	592		41,033	149 354,075	149 356,082	607,8
Business services Auto repair; miscellaneous repair services	262 32		5,934,523 325,527	5,543,856 341,179	920,788 13,370		6,952	7,383	7,392	13,0
Amusement and recreational services	20	279	398,124	539,141	57,641	60,306	2,665	21,216	21,238	39,2
Other services	93		1,416,416	1,669,221	107,959		44,292	61,642	64,445	90,9
Nature of business not allocable	141	1	1,982,413	1,330,663	87,643	111,389	23,746	12,175	12,875	100,8
Inactive	455	3,767	1,159,438	-		1 -	_	_	_	

Footnotes at end of table.

Table 5.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Major Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

The state of the s

<u> </u>			ontrolled Foreign Cor		<u> </u>	
Major industry of Controlled Foreign Corporation	Total	Out of current earnings and profits	Out of accumulated earnings and profits	Out of capital	Liquidating distributions	Capital gains and other distributions
	(11)	(12)	(13)	(14)	(15)	(16)
All industries	6,954,148	5,117,928	1,716,364	82,550	32,442	4.80
griculture, forestry, and fishing	10,964	9,705	1,259	02,550	32,442	4,0
Aining	250,613	240,187	9,323	_	1,103	
Metal mining	156,861	151,824	5,037			
Coal mining	4,456 84,886	4,456 81,273	3.613	_	_)	
Nonmetallic minerals (except fuels)	4,410	2,634	673	_	1,103	
onstruction	28,880	14,090	14,790	-1	-1	
General building contractors and operative builders Heavy construction contractors	4,574 11,660	1,922 1,640	2,652 10,020	-	-	
Special trade contractors	12,646	10,528	2,118	_]	_]	
anufacturing	3,400,504	2,430,397	950,127	14,151	4,127	1,7
Food and kindred products	212,412	181,628	29,920	20	844	
Tobacco manufactures Textile mill products	12,748 8,135	6,525 6,025	6,223 2,022		89	
Apparel and other textile products	3,543	2,818	724		-	
Lumber and wood products	40,054 2,263	29,621 2,205	9,865	567	-[
Paper and allied products	92,199	69,177	58) 23,022	-1		
Printing and publishing Chemicals and allied products	10,250 566,106	6,042 451,034	2,902	1,306 3,901	13	1,6
Petroleum (including integrated) and coal products	630,043	509,310	120,734	5,501	13	1,0
Rubber and miscellaneous plastics products	60,331	48,348	11,983	-[-1	
Leather and leather products Stone, clay, and glass products	1,494 34,390	1,115 31,370	380 3,020		_	
Primary metal industries	35,002	25,059	2,653	7,290	-	
Fabricated metal products Machinery, except electrical	71,419 481,724	61,299 292,502	7,081	4 200	3,039	
Electrical and electronic equipment	280,784	246,872	188,219 33,847	1,003	=(
Motor vehicles and equipment	534,961 2,069	238,590 1,489	296,229 580	-	143	
instruments and related products	110,521	84,858	25,663	=(=	
Miscellaneous manufacturing products and manufacturing not allocable	210,053	134,508	75,520	_	-	
ansportation and public utilities	448,444	306,560	111,367	30,510	-(
Transportation Water transportation	413,647 372,580	277,866 245,376	108,068 99,499	27,705 27,705	=[
Other transportation Communication	41,066 8,172	32,490 7,881	8,569 291	-	-	
Electric, gas, and sanitary services	26,625	20,813	3,008	2,805		
holesale and retail trade	1,176,858	951,451	212,405	9,057	1,058	2,8
Wholesale trade	1,001,183	808,040	183,062	9,013	982	
Groceries and related products Machinery, equipment, and supplies	15,946 117,547	13,545 89,827	2,401 27,720	_	_	
Miscellaneous wholesale trade Drugs, chemicals, and allied products	867,691	704,668	152,941	9,013	982	
Petroleum and petroleum products	229,415 395,970	182,887 331,777	41,817 64,193	4,675	36	
Other miscellaneous wholesale trade	242,305	190,004	46,930	4,338	947	
Retail trade	120,617 -693	93,820 673	23,877	45	76	2,80
General merchandise stores	82,021	71,946	10,075	=	=	
Food stores	112 17,364	112 5,916	8,573		76	2,8
Apparel and accessory stores	_	-1	_	-1	_	2,0
Furniture and home furnishings stores Eating and drinking places	4,294 4,060	3,861 3,355	433 705	-1	-	
Miscellaneous retail stores	12,073	7,956	4,072	45	_	
Wholesale and retail trade not allocable	55,058	49,592	5,466	-1	-	
lance, insurance, and real estate	1,119,935	794,893	273,841	28,229	22,775	19
Banking Credit agencies other than banks	27,864 91,136	13,710 63,961	14,154 8,946	9,176	9,054	
Security, commodity brokers and services	4,467	3,667	799	-	-	
nsurance agents, brokers, and services	133,484 68,833	65,082 42,470	68,402 26,363	=}	=)	
Real estate	36,692 757,459	24,047 581,956	2,477 152,701	10,164 8,888	13,717	10
vices	353,483	296,944	54,829	597	1,043	19
lotels and other lodging places	11,343	7,334	4,009	35/	1,043	
'ersonal services		-	-	=1	. =}	
Business services	289,351 4,303	246,425 2,539	41,814 1,443	321	1,043	
Imusement and recreational services Other services	19,055	14,310	4,745	-	-]	
ture of business not allocable	29,430 1 55,578	26,335 73,701	2,818	276		-
ictive	8,891	/3,/01	81,649	-]	227	•
	8,091	-	6,775	6	2,109	

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952 Table 5.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of

Controlled Foreign Corporations, by Major Industry of Controlled Foreign Corporation—Continued

							ions-Continued				
				Rec	eipts by foreign	corporations fr	om all related p	ersons			
Major industry of Controlled Foreign Corporation	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All industries	41,469,279	22,022,974	25,417	4,223,857	889,508	1,156,015	10,017,494	1,437,133	1,249,604	430,921	16,358
Agriculture, forestry, and fishing	164,314	129,959	_	413	205	1,197	30,564	240	719	-	1,018
Mining	879,438	684,071	131	34,382	1,654	28,301	76,966	49,548	4,386	_	-
Metal mining	240,074 3,947	141,709 3,460	131	23,918	369	218	22,824 399	49,538	1,366 88	-	_
Oil and gas extraction	607,123	512,419	_	9,622	1,263	27,863	53,012	10	2,932	_	-
Nonmetallic minerals (except fuels) Construction	28,295 1 39,255	26,482 3,637	_	842 32.008	21 1,768	220 36,912	730 59,882	98	4,872	_	78
General building contractors and operative builders	30.331	-	_	9,192	11	6,263	14,629	-	237		/6
Heavy construction contractors	93,733 15,191	928 2,709	. –	16,733	1,576	30,389	40,343	56	3,630	=	78
Special trade contractors	19,776,061	15,368,631	10,778	6,083 1,006,564	181 158,091	260 101,944	4,911 2,599,619	42 285,819	1,004 223,677	9 670	12,257
Food and kindred products	669.813	515,825	115	6.738	1,655	5,172	116,743	11,337	8,679	8,679 3,239	310
Tobacco manufactures Textile mill products	86,134 71,368	61,314 15,489	 531	1,157 4,267	772 572	912 630	18,953 45,004	2,033	3,020	· —	-
Apparel and other textile products	68,964	59,554	_	1,276	237	93	7,625	2,033	2,843 176	3	_
Lumber and wood products	171,030 5,339	136,735 2,181	_	24 10		2,546	30,573	- -	1,152	-	-
Furniture and fixtures	382,307	284,432	=1	5,499	375	44	3,083 74,883	15 11,264	44 5,660	149	Ξ
Printing and publishing	19,029 1,393,433	9,596 817,432	 1,368	561 49,627	2,028 51,600	564 12,897	4,401 391,464	874 46.711	1,003 22,324		7
Petroleum (including integrated) and coal products	6,276,772	5,031,495	(2)	188,368	5,205	16,683	943,861	40,726	50,433	<u> </u>	<u>.</u>
Rubber and miscellaneous plastics products Leather and leather products	431,717 8,194	366,398 7,539	688	8,499	1,002	195 30	49,194	3,353 495	2,380 130	7	_
Stone, clay, and glass products	67,458	38,940	-{	1,146	812	73	14,937	6,869	4,020	661	_
Primary metal industries	329,327 96,350	253,710 49,017	. 183	10,899 4,220	4,418 2,862	500 412	25,986 34,523	6,428 2,278	18,161 2,853	-	9,224
Machinery, except electrical	1,067,405	442,211	3,251	252,724	14,330	8,305	259,936	69,450	17,182	16	
Electrical and electronic equipment	1,680,713 5,558,951	1,226,268 5,091,248	4,530 95	93,658 296,781	29,405 11,528	6,259 9,490	255,613 80,312	42,371 27,542	22,595 37,394	15 4,561	
Transportation equipment, except motor vehicles	278,994 580,775	165,653 415,796	1 2	371 21,882	7,688 12,453	31,501 769	73,583	4,638	197	-1	-
Miscellaneous manufacturing products and	ŀ	ł	1		· ·		110,305		14,905	26	_
manufacturing not allocable	531,991	377,799	14	58,856	11,149	4,863	58,641	9,428	8,525	_	2,716
Transportation and public utilities	5,275,041 5,194,819	1,032,064 997,441	363 363	2,309,467 2,282,325	192,035 188.342	706,528 703,509	933,759 922,947	31,794 31,678	68,773 67.957	171	88
Water transportation	4,730,735	852,990	_i	2,237,101	141,830	672,986	746,967	30,370	48,490	-1	88
Other transportation	464,085 43,194	144,451 1,950	363	45,223 24,959	46,512 3,693	30,523 2,962	175,980 9,275	1,308 94	19,467 261	171	88
Electric, gas, and sanitary services	37,028	32,673		2,183	1	57	1,537	22	555	-	-
Wholesale and retail trade	5,323,709 4,876,286	3,669,617 3,497,632	5,496 5,296	212,985	274,477	34,619	893,237	140,716	92,157	403	4
Groceries and related products	740,111	706,900	24	195,623 3,103	211,681 8,285	17,154 2,	740,602 13,455	126,704 3,509	81,337 4,829	253	4
Machinery, equipment, and supplies	354,696 3,781,479	179,583 2,611,150	1,477 3,796	20,213 172,308	53,212 150,184	2,329 14,823	71,832 655,315	14,894 108,301	11,013 65,495	144 109	=
Drugs, chemicals, and allied products Petroleum and petroleum products	280,953 2,094,444	59,318 1,643,369	87	40,626 47,483	39,515	6,001	115,415	6,893	13,097	_ <u>`</u>	Ξ
Other miscellaneous wholesale trade	1,406,082	908,462	3,705	84,198	20,343 90,325	1,564 7,257	303,715 236,185	59,660 41,749	18,303 34,095	3 106	_
Retail trade	153,533	24,900	90	14,206	39,190	14,022	49,915	5,599	5,474	136	_
home dealers	1,752	77	-	_	1,656	_		_	19	_	_
General merchandise stores	12,107 29,732	200	56	3,198 137	=1	9,861	6,122 19,338	2,689 140	34	=1	_
Automotive dealers and service stations	48,221	1,708	34	3,981	27,286	1,700	11,740	190	1,446	136	_
Apparel and accessory stores	131 12,928	7,970	=	1,563	121 318	1 18	2.993	=[9 66	-[-
Eating and drinking places	8,721 39,940	994	-1	2,009	1	1,987	· -I	1,460	2,271	=	=
Wholesale and retail trade not allocable	293,890	13,951 147,085	109	3,318 3,155	9,809 23,606	391 3,442	9,722 102,719	1,120 8,413	7 1,629 5,346	14	_
inance, insurance, and real estate	8,307,666	786,857	7,435	92,038	151,103	78,585	5,108,825	860,896	797,653	421,452	2,823
Banking	3,154,306 1,940,596	6,101	-	11,523 35,055	2,477 3,119	323 17,641	2,929,469 1,326,824	44,930	165,499	85	
Security, commodity brokers and services	110,486	6,251	=	589	24,360	513	41,211	38,374 27,131	449,336 9,687	63,574	572 —
Insurance agents, brokers, and services	- 188,604 290,864	10 140	=	9,460 4,643	7,333 88,883	133 253	426 10	1,100 833	9,557 216	160,585 195,886	
Real estate	187,260	4,990	-	373	2,823	19,870	151,067	762	7,374	1	-
bank holding companies	2,435,550	769,365	7,435	30,394	22,108	39,852	659,818	747,766	155,984	577	2,251
ervices	1,325,016	239,040	1,214	534,821	108,560	67,939	267,316	67,879	37,949	207	90
Hotels and other lodging places	11,297	긔	_]	2,276	13	4,404	1,126	3,228	250	_	-
Business services Auto repair; miscellaneous repair services	1,008,859	179,642 9,938	613	374,360	97,643	44.984	229,861	51,922	29,538	207	90
Amusement and recreational services	22,036 44,410	18,314	264	1.887 2,273	2,358 134	110 16,815	7,118 759	5,203	339 913	_	_
Other services	238,414	31,146	337	154,025	8,412	1,626	28,452	7,506	6,910	-	-
ature of business not allocable	265,642 13,137	109,097	-	1,181	1,615	99,991	34,190	142	19,417	9	-
	10.10/	-1	(-	-1	13,137				_

Table 5.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Major Industry of Controlled Foreign Corporations—Continued

	1				Controlled	oigo Co	C				
	 			Pavr	Controlled For nents by foreign	<u> </u>	onsContinued to all related pe	rsons			
Major industry of Controlled Foreign Corporation	Total	Purchases of stock in trade	Purchases of property rights	Compensa- tion paid for certain services	Commissions paid	Rents and royal- ties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All industries	62,796,583	39,718,598	136,602	3,014,284	449,102	1,997,860	8,395,019	6,589,582	1,651,242	830,323	13,97
Agriculture, forestry, and fishing	1 1	17,087	9	1 -,	73			10,834	2,081	2,459	· -
Mining	1 1	347,799 71,011	600 600	1.	52,307 49,521	48,863 611		201,426	47,239	23,562	-
Coal mining Oil and gas extraction	3.898	276,457	-	472 38,545	2,712	-	·	119,047 2,584	33,282 841	6	_
Nonmetallic minerals (except fuels)	4,884	331	_	713	73			76,917 2,877	12,930 185	23,309 246	-
Construction General building contractors and operative builders	231,841 27,405	9,498 45	244		1,028	53,728		27,062	13,151	3,764	16
Heavy construction contractors Special trade contractors	153,140 51,296	1,907 7,546	244	7,696 67,453	930 930	105 53,170	7,649	4,574 11,634	1,910 8,729	1,365 1,668	_
Manufacturing	33,044,662	24,621,649	99,379		86 260,705	453 1,071,250		10,854 3,247,433	2,512 481,517	732 594,973	2,90
Food and kindred products Tobacco manufactures	585,224	173,622	853	44,636	10,075	41,905	36,865	203,273	25,563	47,401	1,03
Textile mill products	190,089 84,922	133,331 27,005	25 —	7,853	86 1,119	14,280 2,703	31,546	12,686 6,824	2,934 7,393	2,891 478	-
Apparel and other textile products Lumber and wood products	97,507 100,853	66,102 3,547	_	3,091 2,045	168 3,363	13,038 1,184		3,387 32,927	1,817 13,968	160 3,375	-
Furniture and fixtures	7,130 296,100	1,939 148,882	4,683	978 12,721		221	1,267	2,228	219	278	-
Printing and publishing Chemicals and allied products	56,254 3,226,456	31,220 1,858,611	14,748	7,314 235,925	6,860 1,046 80,536	9,542 5,687	6,956 589	87,704 8,733	11,378	7,374 45	-
Petroleum (including integrated) and coal products	12,871,096	11,728,069	14,740	137,635	7,139	236,489 39,799	134,165 242,952	536,310 603,121	86,572 105,186	42,940 7,195	159
Rubber and miscellaneous plastics products Leather and leather products	641,529 4,483	402,964 1,964	_	72,992	2,772 99	17,166 427	41,526	55,404 1,463	8,346 223	40,360 308	_
Stone, clay, and glass products Primary metal industries	214,731 442,730	90,283 333,643	_	8,147 23,444	4,711 4,263	7,842 2,680	41,647 16,099	31,231 25,259	24,222 14,479	6,647	=
Fabricated metal products	273,550	125,803	220	16,774	3,607	21,158	14,486	64,473	6,513	22,863 20,515	_
Machinery, except electrical Electrical and electronic equipment	2,558,856 1,753,843	1,140,480 993,131	6,155 3,700	263,656 157,509	17,340 33,637	411,157 75,273	196,826 63,860	464,935 271,573	27,012 28,225	30,012 126,907	1,282 29
Motor vehicles and equipment	7,475,063 88,463	6,093,949 70,497	68,639 —	517,566 5,637	56,711 976	16,540 3,042	78,759	520,967 1,989	57,796 5.098	64,138 1,224	Ξ
Instruments and related products Miscellaneous manufacturing products and	1,097,121	643,705	325	22,487	7,570	78,331	53,474	110,484	29,328	151,082	336
manufacturing not allocable	978,662 2,781,257	552,907 501,363	31	31,538	18,626	72,786	57,839	202,463	23,625	18,779	70
Transportation	2,724,893	496,845	4,868 4,868	616,432 596,921	16,594 13,194	333,999 331,188	712,727 712,063	408,706 384,375	151,812 150,682	32,103 32,103	2,656 2,656
Water transportation	2,285,453 439,440	280,280 216,565	4,645 223	583,153 13,767	10,266 2,928	319,381 11,807	587,305 124,758	344,778 39,597	121,485	31,758 344	2,402 254
Communication	32,974 23,390	2,739 1,779	=	17,272 2,239	3,250 151	1,371 1,439	50 613	7,940	352 778	-	254
Wholesale and retail trade	15,039,573	12,472,149	28,102	316,410	61,194	168,660	545,633	16,392 1,133,068	224,477	88,623	1,256
Wholesale trade	13,632,800 255,422	11,411,604 199,419	26,633	288,893 6,320	55,577 61	136,950 2,462	466,290	981,836	179,898	83,919	1,201
Machinery, equipment, and supplies Miscellaneous wholesale trade	1,878,811 11,498,567	1,542,957 9,669,228	2,060 24,570	40,400 242,174	5,317	32,489	10,109 37,190	14,140 117,316	3,699 48,286	18.819 52,788	391 8
Drugs, chemicals, and allied products Petroleum and petroleum products	1,378,215 6,986,224	840,596 6,334,231	24,404 27	56,272	50,199 12,051	101,999 38,133	418,991 164,704	850,379 224,530	127,913 11,750	12,312 5,637	802 139
Other miscellaneous wholesale trade	3,134,128	2,494,401	140	107,880 78,022	7,144 31,004	20,105 43,761	69,633 184,654	394,768 231,081	50,476 65,687	1,860 4,815	100 563
Retail trade Building materials, garden supplies, and mobile	1,126,207	910,141	1,459	18,966	1,692	23,893	37,632	96,629	34,716	1,024	55
home dealers General merchandise stores	5,946 70,202	4,901 828	=	27 2,065	_ 567	. 8 777	213	693 61,918	103 4,047	-	- m
Food stores	765,693 102,945	761,259 45,472	186 1,273	2,046 5,656	39 993	33 7,573	6,232	112 14,277	2,017 20,980	491	⁽²⁾ –
Apparel and accessory stores	179	-	-	88	_	-	_	14,277	20,980	491	_
Furniture and home furnishings stores Eating and drinking places	16,869 16,867	7,616 22	=	1,098 1,748	76 1	755 7,665	2,425	4,294 3,698	551 3,713	21	55
Miscellaneous retail stores Wholesale and retail trade not allocable	147,506 280,566	90,044 150,404	10	6,239 8,551	16 3,926	7,082 7,818	28,763 41,711	11,638 54,603	3,214 9,863	512 3,681	-
Inance, insurance, and real estate	8,417,058	904,199	1,392	108,558	22,054	23,622	5,614,593	1,057,553	649,887	29,189	6,011
Banking	2,543,644 2,960,135	2,480	749 435	25,937 43,956	2,764 3,236	1,036 600	2,202,539 2,576,168	27,152 71,493	283,275 257,822	(²) 2,380	191 1,564
Security, commodity brokers and services	43,076 186,668	909	_	3,564 4,917	1,633 9,346	158 1,039	29,006 37,157	4,421 133,135	3,384 773	301	1,304
Real estate	81,298 196,586	8,117	_ 2	6,863 4,505	1,347	598 835	841 117,268	68,833 24,492	23,096	16,925	4,077
Holding and other investment companies, except bank holding companies	2,405,651	892,688	206	18,816	3,728	19,356	651,614	728,028	81,454		470
ervices	1,844,170	709,378	2,009	211,025	34,540	292,420	119,960	348,223	77,366	9,581 48,124	179 1,126
Hotels and other lodging places	27,605	_	_	7,954	393	2,933	1,483	11,336	2,724	783	· -
Auto repair; miscellaneous repair services	1,125,625 26,761	255,219 9,769	2,009	135,872	30,034	209,408	93,835	285,812	66,749	46,688	=
Amusement and recreational services Other services	108,188	1,286	=	6,274 1,557	1,165	796 74,995	2,085 9,608	3,866 18,073	2,499 1,502	321	1.110
ature of business not allocable	555,991 525,65 3	443,103 135,477		59,368 5,751	2,907 608	4,288 1,569	12,950 222,508	29,135 148,502	3,893 3,713	332	15
active	15,978	-	-1	_	_	-,309	9,204	6,774	3,713	7,527	_

Since most U.S. corporations have Controlled Foreign Corporations engaged in more than one industry, the data in this column will not add to totals. *Less than \$500.

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952
Table 6.—Number of U.S. Corporation Returns and Number of Foreign Corporations with Selected Controlled Foreign Corporation Items, by Selected Country of Incorporation of Controlled Foreign Corporation

						. Contro	olled Foreign Corpor	ations				
	Number of	Number		Current	Number with-			Number with re			nber with payments all related persons	to
Selected country of incorporation of Controlled Foreign Corporation	U.S. corporation returns	of foreign corporations	Current earnings and profits (+) before taxes	earnings and profits deficit before taxes	Foreign income taxes (+)	Current earnings and profits (+) after taxes	Total distributions	Tota!	Sales of stock in trade	Total ,	Purchases of stock in trade	Dividends paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All geographic areas	666	19,142	11,346	3,998	9,394	11,152	3,399	7,332	2,466	9,961	4,440	3,337
Canada	529	2,997	1,855	501	1,622	1,836	525	1,091	461	1,504	611	504
Latin America, total	441	3,352	2,021	717	1,713	1,986	610	1,185	364	1,805	901	594
Mexico	298	753	457	170	410	452	110	298	129	383	225	107
Central America, total Costa Rica Guatemala Nicaragua Panama, excluding Canal Zone	212 48 61 25 173	664 70 83 46 397	416 41 64 25 236	1191 15 10 16 67	299 32 60 18 144	409 40 63 24 233	123 6 22 10 70	242 24 23 8 163	77 13 10 5 40	377 39 51 35 203	143 20 28 12 62	118 6 20 10 67
Caribbean countries, total	99 52	188 80	88 · 44	36 16	55 25	88 44	18 8	46 23	12 5	e 87 42	25 13	17
South America, total Argentina Brazil Colombia Peru Venezuela	334 145 271 82 76 187	1,747 278 659 129 112 406	1,060 163 345 99 68 292	392 79 187 14 21 49	949 131 312 102 67 249	1,037 158 340 95 68 287	359 52 79 50 43 105	599 114 212 38 33 156	146 32 67, 10 9 23	958 169 295 91 6 6 258	508 96 165 43 35 118	352 47 79 49 42 105
Other Western Hernisphere, total Bahamas Bermuda Netherlands Antilles	276 100 145 128	657 207 257 153	430 103 184 120	129 56 40 20	189 37 33 109	430 103 184 120	84 1 26 26 29	328 90 124 96	38 16 14 3	280 100 79 76	48 22 13 4	81 26 25 27
Europe, total Common Market countries, total Belgium Denmark France (including Andorra) Ireland Italy (including San Marino)	501 482 248 106 298 85 249	8,333 6,509 490) 155 1,008 160 620	4,776 3,594 327 100 658 74 359	1,885 1,514 124 37 275 28 186	3,999 2,943 282 79 597 61 338	4,678 3,511 320 99 640 74 337	1,449 1,034 85 31 175 22 76	3,348 2,598 265 68 491 40 243	1,196 984 102 16 151 20 120	4,332 3,311 326 99 581 68 337	1,989 1,495 167 45, 236 32 192	1,437 1,023 83 31 173 22 75
Luxembourg Netherlands United Kingdom West Germany	55 234 415 309	94 607 2,356 1,019	58 377 1,017 624	26 142 403 293	39 295 794 458	58 372 997 614	14 93 225 313	54 259 716 462	16 105 279 175	61 319 898 622	20 157 383 263	14 90 225 310
Other West European countries, total Austria Finland Greece Norway Portugal Spain:	334 107 53 51 96 62 159	1,800 143 64 65 138 85 336	1,174 100 45 37 86 55 230	367 29 14 21 26 20 58	1,051 86 43 35 63 50 214	1,159 98 45 37 85 54	413 45 21 10 28 12	747 53 22 25 45	212 13 6 7 14	1,015 88 41 41 72 54	493 42 21 21 40 35	412 45 21 10 28
Sweden Switzerland	153 153 249	336 323 571	183 183 397	58 50 133	214 149 386	226 182 391	70 45 162	124 116 306	47 45 62	186 163 331	102 97 119	70 45 162

Footnote at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952 Table 6.—Number of U.S. Corporation Returns and Number of Foreign Corporations with Selected Controlled Foreign Corporation Items, by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

			intelligible of Earlie			Contro	olled Foreign Corpor				mber with payments	to
	Number				Number with-		1	Number with re related		Nu	all related persons	. 10
Selected country of incorporation of Controlled Foreign Corporation	of U.S. corporation returns ¹	Number of foreign corporations	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes (+)	Current earnings and profits (+) after taxes	Total distributions	Total	Sales of stock in trade	Total	Purchases of stock in trade	Dividends paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
frica, total	243	1,041	606	209	420	596 32		334 9	76 . 5	537 29	201 10	17 17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
North Africa East Africa	37 32	66 66		10	1	37		15	7	29	17 54	
West and Central African countries, total Liberia Nigeria	133 75 58	413 265 67	38	108 75 15	36	38	29 8	142 20 128	20 6		20 120	
South Africa, Republic of (including South-West Africa)	170 165 302	500 423 1.160	300 248 743	71 63 244	201		82	118 502	31 188		373	9.37
sia, total Middle East, total Israel	89 34	141 51	29	46 14 91	67 24 316	77 28 346		49 23 200	19 14 91	336	203	
Southern and Southeastern Asia, total India Indonesia Malaysia Philippines Singapore Thailand	172 38 41 54 89 88 59	532 42 47 68 136 114 73	29 27 40 102 75 45	14 19 14 20	28 11 43 1 103 63 38	29 27 40 102 73	9 11 7 6 0 14 2 45 3 21 4 22	13 17 24 58 54 21	14 23 30	26 33 44 44 44 33 90 65 4	16 2 2 5 5 6 7 7 2 6 7 2 6 7 2 7	
Eastern Asia, total China, Republic of (Taiwan) Hong Kong Japan (including Okinawa and Ryukyu Islands)	213 52 125 124	486 71 198 191	44 126	107 19 33 47	95	12	4 19 5 32	42	25	3 0 12		7
ceania, total Australia New Zealand	275 266 96	1,314 1,090 194		20:			2 223		10	54 9 10	4 227 1 56	7
uerto Rico and U.S. Possessions	99	285	170	7:	3 152	16	9 18	129	2	8 15	2 3	3

Since most U.S. corporations have Controlled Foreign Corporations incorporated in more than one country, the data in this column will not add to totals. NOTE: See text for explanatory statements.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952
Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporation, by Country of Incorporation of Controlled Foreign Corporation

	Personal Property		e medical control of the control		Control	ed Foreign Corpo	rations			
Country of incorporation of	Number of U.S.	Number of	e de la completa del completa de la completa del completa de la completa del la completa del la completa de la completa de la completa de la completa de la completa de la completa de la completa de la completa de la completa de la completa de la completa de la completa de la completa de la completa de la		Current earnings and	Current	Current earnings	Foreign inc	ome taxes	Current
Controlled Foreign Corporation	corpora-	foreign corpora- tions	Total assets	Business receipts	profits (less deficit) before taxes	earnings and profits (+) before taxes	and profits deficit before taxes	Net taxes	Foreign income taxes (+)	earnings and profits (+) after taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All geographic areas	.666	19,142	228,376,784	281,271,223	20,938,077	23,493,809	2 555 720		= 1	
Canada	529	2,997	47,951,798	53,972,592	5,288,635	5,529,972	2,555,732	7,505,769	7,663,331	15,941,84
Latin America, total	441	3,352	25,163,756	26,473,049	2,397,074	2,681,082	241,337	2,115,596	2,131,286	3;405,19
Mexico Central America, total	298	753	3,427,679	4,764,032	482,874	508,089	284,008 25,215	640,587 216,206	644,895 217,989	2,050,32 291,17
Belize ,	212 6	664 7	6,765,207 7,332	5,222,030 6,085	785,023 493	815,452 493	30,429	72,027	72,678	743,56
Costa Rica El Salvador	48 18	70 22	140,740 50,767	135,259 101,400	9,214 3,408	10,888 4,715	1,674 1,307	128 3,292	128 3,369	97 7,55
Guatemala Honduras	61 20	83 39	161,460 253,990	181,106 139,763	18,169 9,592	18,730	561	594 7,230	594 7,230	4,12 11,59
Nicaragua Panama, excluding Canal Zone	25 173	46 397	74,869 6,076,049	74,102	8,691	15,443 10,081	5,851 1,389	4,261 778	4,261 913	11,22 9,31
Caribbean countries total	99	188	633,323	4,584,315 511,263	735,456 43,146	755,102 47,129	19,646 3,983	55,745 7,675	56,183	699,39
Cayman Islands (British) Dominican Republic	13 18	21 28	57,253 121,783	133,327 58,041	11,812 9,909	12,293 11,783	481 1,874	113	7,678 113	39,47 12,18
Haiti Jamaica	6 52	6 80	4,388 408,265	4,792 274,682	1,408 16,660	1,533 18,050	124	2,215 473	2,215 473	9,56 1,06
Trinidad and Tobago Other	12 31	15 38	28,327 18,308	13,074 27,347	2,862 495	2,866	1,389	3,349 1,264	3,352 1,264	14,71
South America, total	334	1,747	14,337,546	15,975,725	1,086,031	1,310,413	224,382	261 344,678	261 346,549	070 14
Argentina Bolivia	145 9	278 9	2,617,820 5,164	3,060,011 3,611	76 ₁ 075 832	177,829 866	101,754	54,309	54,722	976,114 125,094
Brazil Chile	271 38	659 48	7,561,248 148,964	8,687,356 268,663	588,178 34,560	688,513	100,334	260 145,703	260 147,103	606 548,954
Colombia	82	129	802,097	948,008	85,005	38,366 87,540	3,806 2,535	11,773 40,104	11,788 40,104	26,725 49,021
Paraguay	31 4	40 5	83,435 6,775	85,386 33,208	7,581 1,305	8,668 1,309	1,087	2,370 404	2,374	6,636
Peru Uruguay	76 39	112 53	284,177 214,354	352,178 129,762	46,065 9,079	48,296 9,982	2,231 903	17,943	404 17,943	906 30,393
Venezuela Other	187 6	406 8	2,611,922 1,591	2,405,864 1,676	236,961 389	248,653 389	11.692	2,425 69,361	2,426 69,399	7,894 179,522
Other Western Hemisphere, total	276	657	14,116,669	26,176,963	934,502	1,125,592	(²)	26	. 26	363
The Bahamas Bermuda	100	207	6,028,197	20,716,847	536,806	639,352	191,090 102,547	251,649 225,956	252,955 226,242	874,103 414,002
Netherlands Antilles	145 128	257 153	2,701,677 5,260,941	4,876,357 497,760	365,198 26,590	388,340 86,101	23,143 59,512	9,525 15,341	9,597	379,022
Other British West Indies Other	12 12	20 4 20	103,550 22,304	57,889 28,111	4,441 1,467	9,904 1,894	5,463	579	16,289 579	70,093 9,335
urope, total ³	501	1030 G	108,544,288	137,780,393	8,593,216		426	247	247	1,652
Common Market countries, total	482	6,509	92.844.803	118,397,004	6,673,559	7,952,050	1,510,779 1,278,491	2,989,831 2,540,592	3,120,341 2,636,189	7,054,454 5,980,211
Denmark	248 106	490 155	7,221,508 1,368,813	8,191,015 2,577,484	429,264 138,723	548,639 160,825	119,376 22,102	186,366 23,758	194,868	362,623
France (including Andorra)	298 85	1,008	14,754,379 475,847	22,780,568 648,980	1,082,932 54,321	1,252,115 59,141	169,183 4,821	470,528	24,736 483,678	136,264 774,558
Italy (including San Marino) Luxembourg	249 551	620	11,010,038	12,463,401	345,326	505,363	160,037	6,872 151,174	6,931 155,943	52,235 357,637
Netherlands United_Kingdom	234	94 607	3,184,465 6,988,128	743,492 8,874,367	164,388 896,764	174,595 978,134	10,207 81,370	13,849 329,578	13,873 333,547	160,763
West Germany	415 309	2,356 1,019	27,518,790 20,322,836	32,748,998 29,368,699	1,763,220 1,798,620	2,190,506 2,082,730	427,287 284,110	712,664 645,802	740,179	647,601 1,468,842
Other West European countries, total Austria	334 107	1,800	15,614,696	19,341,188	1,931,850	2,150,122	218,272	448,832	682,432 483,746	1,419,687 1,672,817
Finland Greece	53	143 64	926,546 306,420	1,352,969 603,895 865,709	99,005 51,413	102,933 53,833	3,928 2,420	38,881 19,113	39,180 19,116	63,900 34,775
Liechtenstein	51 25 5	65 39	467,011 218,269	865,709 45,709	68,982 20,261	76,699 21,088	7,717 827	15,230 —546	15,230	61,745
Norway	5 96	138	11,996 876,641	311,446 1,387,496	569 85,759	1,135 90,778	565 5,019	199	1,315 199	21,639 936
Portugal Spain	62 159	85 336	444,777	639,176	22.637	38,394	15,756	24,964	25,047 12,410	65,955 26,963
Sweden Switzerland	153	323	2,754,147 2,303,494	3,159,475 3,001,249	327,390 248,213	376,165 336,088	48,775 87,874	85,281 87,942	98,705 105,879	277,784
Turkey	249 15	571 22	7,045,785 254,308	7,744,514 571,971	989,297 16,488	1,033,302 17,852	44,005 1,364	160,111 6,000	160,341	230,438 875,241
Other	7	8	5,302	7,581	1,836	1,858	22	325	6,000 325	11,908 1,533
East European countries, total	11	23 14	84,774 83,603	42,200 40,917	-12,192 -12,758	1,823		407	407	1,426
Other	4	9	1,171	1,283	-12,756 567	1,256 567	14,014	168 239	168 239	1,098 328
Footnotes at end of table.			- 1:450,03151 - 1:54 3810		11990		. I	artitra de la	rus sig FT∰i. Arasis	

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporation—Continued

						led Foreign Corp	orations			
Country of incorporation of Controlled Foreign Corporation	Number of U.S. corpora- tion returns!	Number of foreign corpora- tions	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign inc	Foreign income taxes (+)	Current earnings and profits (+) after taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Africa, total	243	1,041	11,106,595	10,787,751	1,696,962	1,846,430	149,468	781,753	782,999	1,066,89
North Africa, total Algeria	37 11	62	198,020	250,357	13,942	18,443	4,501	5,992	6,013	12,430
Egypt	'7	12 7	10,901 47,970	11,095 67,303	179 4,887	515 5,340	335 452	235 1,290	256 1,290	258 4,056
Libya Morocco	_ 26	29	91,080	76,130	3,799	6,521	2,722	2,705	2,705	3,82
Other	11	14	48,068	95,828	5,076	6,067	991	1,762	1,762	4,30
East Africa, total	32 25	66 31	206,998 123,553	282,517 138,280	32,760 17,227	33,524 17,651	764 425	13,619 7,035	13,619 7,035	19,980 10,668
Tanzania Uganda	7	8	22,241 14,619	45,469 36,652	7,909 2,539	7,909	- 8	3,678	3,678	4,23
Other	10	18	46,585	62,115	5,085	2,546 5,417	332	1,112 1,794	1,112 1,794	1,43 3,64
West and Central African countries, total	133	413 14	7,787,629 214,992	6,701,498 123,675	1,222,986 27,087	1,359,154 27,087	136,168	632,208 9.757	632,208	727,994
LiberiaNigeria	75 58	265 67	6,368,739	5,066,296	446,922	574,965	128,043	28,877	9,757 28,877	17,330 546,179
Zaire	18	22	903,957 113,604	1,224,542 63,853	733,051 263	735,435 3,557	2,384 3,294	586,383 855	586,383 855	150,001 2,702
Other	18 170	45 500	186,336	223,133	15,663	18,110	2,448	6,336	6,336	11,783
Malawi	3	3	2,913,948 3,887	3,553,378 9,103	427,274 782	435,308 782	8,034	129,933 490	131,158 490	306,479 292
Rhodesia	23 165	35 423	95,080 2,727,865	98,536 3,344,246	22,180 393,247	22,634 399,918	454 6,671	8,993 116,046	8,993 117,272	13,686 284,93
Zambia Other	24	30	78,826 8,290	93,035 8,459	9,610 1,455	10,519 1,455	909	3,957	3,957	6,563
Asia, total ³	302							447	447	1,008
Middle East, total	89	141	9,632,542 723,605	12,436,739 434,194	1,190,125 41,072	1,285,438 51,381	95,313 10,309	405,095	406,075	885,461
Iran	30	37	125,303	111,062	11,529	12,596	1,067	23,130 4,392	23,152 4,392	30,295 8,939
Israel	34	5 51	1,153 151,716	2,108 166,841	-27 26,823	116 28,809	144 1,986	75 13,756	75 13,757	41 15,178
Lebanon	21	26	390,789	65,540	6,895	7,630	734	3,312	3,312	4,370
Oatar Saudi Arabia	3	3	14,874	19,835	-127	661	788	42	42	619
United Arab Emirates Other	3 13	5 14	11,143 28,627	20,871 47,937	151 3,870	24 1.546	175 5,416	1,133 421	1,133 443	22
Southern and Southeastern Asia, total	172	532	3,393,251	4,395,436	470,639	498,603	27,964	150,281	150,509	1,125 350,354
BangladeshIndia	3 38	3 42	11,567 235,244	8,962 474,992	2,892 46,034	2,926 46,486	34 452	1,625 29,729	1,625 29,789	1,301 16,696
Indonesia	41 54	47 68	396,891 272,891	264,433	49,054	54,230	5,176	7,736	7,736	46,494
Pakistan	20	22	72,926	456,353 65,889	39,589 12,312	47,072 12,901	7,482 589	17,453 8,825	17,453 8,825	31,583 4,095
Philippines	89 88	136 114	1,104,876 765,421	1,421,509	134,003	135,705	1,702	44,424	44,579	91,224
South Vietnam	12	14	11,945	1,101,126 15,220	122,243 1,350	131,217 1,359	8,973 9	15,221 829	15,235 829	116,132 529
Sri Lanka Thailand	9 59	9 73	4,074 435,664	5,032 471,110	762 46,159	766 49,693	3,534	329 12.473	329 12,473	441 37,245
Other	4	4	81,751	110,810	16,242	16,250	8	11,637	11,637	4,613
China, Peoples Republic of	213	-1	5,515,381	7,607,023	678,282	735,322	57,040	231,618	232,348	504,746
China, Republic of (Taiwan)	52 125	71 198	365,323 1,761,030	512,326 1,382,103	60,823 191,139	68,667 197,830	7,844 6.691	8,917 22,490	9,049 22,822	59,619 176,114
Japan (including Okinawa and Ryukyu Islands) South Korea, Republic of	124 20	191 25	3,137,949 248,096	5,435,980 274,939	430,278	458,654	28,376	199,011	199,254	260,016
ceania, total	275			į.	-3,878	10,171	14,049	1,200	1,222	8,997
Australia	266	1,314	9,822,353 8,875,452	10,580,132 9,524,813	728,358 655,671	782,961	54,603	301,556	304,836	486,977
New Zealand Other	96 16	194	821,929	1,016,164	68,009	705,992 69,246	50,321 1,236	272,786 28,420	276,046 28,440	437,439 42,140
uerto Rico and U.S. Possessions, total	}		124,972	39,154	4,677	7,723	3,046	349	349	7,398
Puerto Rico	99 93	285 266	2,038,782 957,047	3,063,604 923,936	109,638	138,340	28,702	19,702	19,944	118,432
U.S. Possessions	15	19	1,081,735	2,139,668	40,505 69,133	68,307 70,033	27,802 900	15,233 4,468	15,432 4,512	52,905 65,527
ountry not stated	3	3	1	1	-432	_	432	_	_	_
ther geographic classifications (combinations										
of countries shown above): Not economically less-developed countries	622	12,998	171,781,859	209,076,779	15,416,711	17 216 000	1 700 007		5 005 0 15	44 400 75-
Economically less-developed countries	535	6,097	56,505,942	72,150,566	5,534,069	17,216,008 6,275,978	1,799,297 741,909	5,684,903 1,820,458	5,835,043 1,827,881	11,469,707 4,470,709
OPEC countries	223	623	4,162,023	4,148,685	1,038,572	1.061,420	22,848	671,725	671,789	393,055

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN

CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Footnotes at end of table.

Country of incorporation of Controlled Foreign Corporation			Distribut	ons		
	Total	Out of current earnings and profits	Out of accumulated earnings and profits	Out of capital	Liquidating distributions	Capital gains and other distributions
	(11)	(12)	(13)	(14)	(15)	(16)
All geographic areas	6,954,148	5,117,928	1,716,364	82,550	32,442	4,80
mada	1,340,514	993,258	332,696	6	11,802	2,75
tin America, total	730,004	523,485	175,450	20,623	10,437	
Mexico Central America, total	76,438 313,832	70,456 201,475	5,862 96,608	111		
Belize	-1	-	· — [5,741	10,008	-
Costa Rica El Salvador	825 749	403 694	422 55	=1	=	
Guatemala Honduras	5,392 2,552	4,510 2,450	662 102	220	-	-
Nicaragua	1,450	955	495		_	
Panama, excluding Canal Zone	302,863	192,462	94,872	5,521	10,008	
Caribbean countries, total	8,900 5,355	8,225 5,355	388		286	•
Dominican Republic Haiti	1,337	1,061	277	-		
Jamaica	1,386	988	112	그	286	
Trinidad and Tobago	681 140	681 140	-	-		
South America, total	330,834	243.329	72,591	14,772	143	
Argentina	52,178	26,079	12,668	13,289	143	
Bolivia Brazil	104) 136,414	104) 114,827	20,446	1,141		
Chile	99	99	— 	-1	. =	
Colombia	21,456	19,143	2,001	311	-	
Paraguay	3,306 644	1,003 644	2,303		· · · =	
Peru Uruguay	8,749 5,328	8,158 2,674	561 2,654	30	-	
Venezuela Other	102,424 132	70,466 132	31,958	3	3	
er Western Hemisphere, total	470,148	316,411	143,168	1,910		
he Bahamas	228,984	169,811	59,173	1,510	8,659	
ermuda	206,193	126,156	79,877		159	
letherlands Antilles ther British West Indies	- 26,000 8,900	14,029 6,349	1,561 2,551	1,910	8,500	
ther	72	66	6	-	-	
ope, total ³	3,304,101	2,441,837	849,705	11,190	1,157	2
ommon Market countries, total	2,581,562	1,886,921	692,050	1,229	1,157	2
Belgium Denmark	95,671 16,734	74,956 16,366	19,848 368		867	
France (including Andorra)	180,949 10,927	168,584 9,894	12,248	65	3	
Italy (including San Marino)	76,086	65,520	1,033 9,907	572		
Luxembourg	111,434	102,586	8,576	271	_	
Netherlands	173,811 926,549	152,121 677,933	21,616 248,616		74	
West Germany	989,402	618,960	369,838	321	213	
ther West European countries, total	722,336	554,741	157,627	9,961		
Austria Finland	31,827 9,385	26,668 9,357	5,159 28	=		
Greece	1,340	1,262	71		-	
Liechtenstein Monaco	17,243	8,780	51	8,412		
Norway	15,971	15,242	730	-\	-}	
Portugal Spain Spain	5,804 42,900	2,729 41,674	3,075 1,226	-	-	-
Sweden	33,231	31,218	2,013	긔		
Switzerland	557,942 6,692	413,739 4,072	142,654 2,620	1,549	_1	•
Other		7,	-,	=[=
ast European countries, total	202	174	28	_i	_	
East Germany	202		28			

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

_			Controlled Foreign Corpo		· · · · · ·	
·			Distributio	ns		
Country of incorporation of Controlled Foreign Corporation	Total	Out of current earnings and profits	Out of accumulated earnings and profits	Out of capital	Liquidating distributions	Capital gains and other distributions
	(11)	(12)	(13)	(14)	(15)	(16)
Africa, total	424,128	328,179	67,222	27,705	298	72
North Africa, total	6,080	4,924	1,156	-	-	-
Algeria Egypt	3,561	2,467	1,094		_	
Libya	-	-1	· -I		-	-
Morocco	1,167 1,352	1,120 1,337	47 15	=	_	
Other	5,053	4,599	454	_	_	-
Kenya	2,801	2,436	365		-	-
Tanzania	· 145	145 663	89	-		-
Uganda Other	1,355	1,355	-	_	=1	=
West and Central African countries, total	294,175	210,114	56,059	27,705	298	-
Ghana	1,275	1,275		07.705		-
Liberia	270,068 16,164	190,281 14,957	51,785 1,207	27,705	298	-
Zaire		_	-1	-	-	-
Other	6,667	3,601	3,066	-	-1	
Southern Africa, total	118,819 71	108,542 71	9,553			72
Malawi	-		={	_	=	-
South Africa (including South-West Africa)	116,339	106,636	8,978	-	-	72
ZambiaOther	1,486 924	1,361 474	126 449	_	_1	-
		25.454				4.40
Asia, total ³	433,635	351,515	77,331	3,625	-1	1,16
Middle East, total	11,254 3,191	7,738 2,227	3,516 965	=1		-
iraq	·	-1	-1		_	-
Israel	5,632 746	4,004 692	1,628	-1	-	_
Lebanon	746	032	34	-1		
Qatar Saudi Arabia	964	619	345	=	• =	-
United Arab Emirates	540	· 15	525	-i	-	-
Other	181	181			-	-
Southern and Southeastern Asia, total	118,890	92,923 l 336 l	25,400	567	_	_
India	3,200	3,200	=	-	-	-
Indonesia	11,082 8,393	9,594 7,219	1,036 1,174	453	-	_
Malaysia	4,518	2,531	1,987	=	=	_
Philippines	34,638	26,575	7,948	115	_	-
Singapore	38,804	29,235	9,569	-	-	-
South Vietnam Sri Lanka	272 283	254 256	18 27			-
Thailand	15,865	12,224	3,641	-1		-
Other	1,499	1,499	_		-	-
Eastern Asia, total*	303,490	250,854	48,415	3,057	_	1,16
China, Republic of (Taiwan)	42,057	38,822	3,235	-1	-	-
Hong Kong	103,845 147,617	91,983 119,598	10,235 27,051	1,431	=1	19 96
Japan (including Okinawa and Ryukyu Islands) South Korea, Republic of	9,651	450	7,574	1,626	=	-
	•	464.047			88	
Oceania, total	237,961	161,047	69,285	7,541	50	•
Australia	221,237 12,163	146,536 10,103	67,109 2,023	7,541	38	_
Other	4,560	4,408	153		=	-
Puerto Rico and U.S. Possessions, total	13,658	2,200	1,509	9,950	_	_
Puerto Rico	13,453	2,178	1,326	9,950	_[_	_
U.S. Possessions	205	22	183	5,550		-
country not stated	_	-1	_	-	_	•
Other geographic classifications (combinations				ļ		
of countries shown above): Not economically less-developed countries	5,211,464	3,882,460	1,290,942	20,168	13,048	4,84
Economically less-developed countries	1,742,160	1,235,294	425,074	62,382	19,394	1
OPEC countries	137,671	98,881	38,338	453	-	-

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporation—Continued

									· · · · · · · · · · · · · · · · · · ·		
					Controlled Fore	ign Corporatio	ns—Continued				
	<u></u>				Receipts by f	oreign corpora	tions from-				
Country of incomposition of					All	related persor	ns				
Country of incorporation of Controlled Foreign Corporation	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All geographic areas	41,469,279	22,022,974	25,417	4,223,857	689,508	1,156,015	10,017,494	1,437,133	1,249,604	430,921	16,358
Canada	10,874,798	8,785,360	8,604	244,304	101,324	34,330	1,252,246	242,017	200,768	5,843	3
Latin America, total	2,204,643	711,515	791	96,064	98,648	178,843	781,507	225,708	73,800	28,410	9,356
Mexico	294,642	150,857	129	28,525	12,533	4,411	95,206	1,657	1,324	-	5,000
Central America, total	1,077,472	273,749	115	33,732	26,700	155,263	328,279 125	181,622	49,603	28,410	_
Costa Rica	30,723 4,472	27,729	-	28	726	20	2,162	. 8	49	=1	_
Guatemala	39,000	4,123 28,428	=1	369	116 140	108	185 9.828	. 44 80	3 47	_	_
Honduras Nicaragua	14,683 6,631	11,689 5.650	115	9	670 663	260	689	1,081	170	=1	=
Panama, excluding Canal Zone	981,837	196,129	_	33,323	24,384	154,877	284 315,006	180,393	18 49,315	28,410	_
Caribbean countries, total Cayman Islands (British)	100,766	9,171	3	2,978	10,622	309	68,053	441	9,189		_
Dominican Republic	11,478 184	1,610	3	918	478 46	21	8,014 138	322	113	-	_
Haiti Jamaica	3,186 78,881	3,166 1,446	. =	 750	· · -	-1	20	=	ΞΞ	=	_
Trinidad and Tobago	3,398	-		1,311	10,098	221 41	57,502 1,715	26 93	8,838 238	_	
Other	3,639	2,949	-	_	-	26	664	-	-	-	_
South America, total	731,763 75,869	277,739 14,043	545 2	30,829 7,456	48,793 7,835	18,859 9,698	289,969 32,111	41,989 2,679	13,684 1,957	-1	9,356
Bolivia Brazil	449,434	211,863	-6	-	22		-1	-	_		88
Chile	3,122	13	_	11,175	18,259 1,774	2,851	181,398	20,483	3,392 1,168	=	6
Colombia	27,170	6,348	-[- 2,418	4,053	1,248	11,304	1,047	752	=1	_
Ecuador Paraguay	2,395	597		165	423	-	1,197	-	13	-	
Peru	10,801	2,754	327	136	1,031	903	1,960	3,625	66	=	_
Uruguay Venezuela	1,345 161,605	12 42,109	211	556 8,790	409 14,987	86 4,043	258 61,737	14,154	25 6,311	-1	
Other	-		-	-		1,010	01,707	-	0,311	=	9,263
Other Western Hemisphere, total	5,110,610	1,988,132	_	1,305,540	165,086	31,377	933,141	41,657	354,558	291,118	
The Bahamas	2,794,920	1,001,509	_	1,250,651	136,975	11,381	312,875	18,405	62,735	391	_
Bermuda Netherlands Antilles	1,486,879 809,097	979,160 3.548	_	54,829	26,742 1,139	13,968 5,986	82,104 522,809	22,566	16,781	290,728	-
Other British West Indies Other	17,756	2,295	-1	10	· -	· -	15,353	686	274,930 98	=1	_
	1,958	1,621	-	50	231	42	-	-	14	-	-
Europe, total ³	15,234,492	5,916,427	11,675	1,474,679	372,976	252,153	5,778,274	837,627	484,475	100,227	5,980
Common Market countries, total	13,238,911 861,786	5,075,341 408,826	9,721 63	1,321,459 119,330	228,975 51,226	178,172 15,785	5,351,049	583,780	409,146	75,441	5,827
Denmark France (including Andorra)	58,347	35,377	-1	5,849	4,686	3,082	223,200 3,246	6,258 1,304	37,010 4,791	89 11	_
Ireland	1,072,736 68,870	351,842 60,927	731	278,977 275	33,539 167	16,921 1,836	324,748 3,131	26,459 465	34,880 1,984	4,640 85	-
Italy (including San Marino)	454,594	240,019	1,993	30,477	25,477	1,957	135,169	5,418	13,698	310	76
Luxembourg	2,801,822 1,750,682	134,132 716,927	1,239	19,653 124,647	1,085 26,120	2,332	2,494,416	91,381	58,824	=1	=
United Kingdom	4,197,616	1,984,408	1,482	467,014	37,528	29,597 83,567	747,155 1,100,624	20,704 345,369	84,228 109,233	28 64,910	37 3.481
West Germany Other West European countries, total	1,972,457	1,142,882	4,213	275,236	49,147	23,094	319,362	86,421	64,499	5,369	2,234
Austria	32,253	841,086 4,884	1,946 1,933	153,220 7,266	144,001 13,718	73,978 294	426,734 2,958	253,847 1,100	75,153 101	24,786	153
Finland	4,822 7,009	1,245 2,907		613	2,098	132	690	-	43	(2) —	=
Liechtenstein	34,041	8,327	=	690 32	1,789 4,843	1,463	1,487 12,287	103 5,464	(²) 1,624	=	_
Monaco Norway	1,329 76,379	1,207 18,611	_	122 4,407	6,173	178	-	-1		=	_
Portugal	27.982	23,492	_	942	1,484	1/8	46,233 1,887	311	465	-	_
Spain	135,752	45,566	-1	6,165	7,639	425	73,875	1,218	132 865	=1	_
Sweden Switzerland	219,775 1,425,349	46,464 674,870	13	18,987 111,486	6,789 97,135	1,373 70,019	134,762 150,190	4,905 240,255	2,420	4,075	_
Turkey Other	17,420 12,794	9,754	_	2,510	2,284	170,019	2.364	492	69,408	11.820	153
East European countries, total	677	3,761		-	48	-	-	-	95	8,890	-
East Germany	677	=	8	=	_	3	491 491	_	176 176	_	
Other	-1	-1	-1	_!	-1	_1		_		=1	_

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

					Controlled Fore	ign Corporatio	ns-Continued				
					Receipts by f	oreign corpora	ations from—				
					Ali	related persor	ns				
Country of incorporation of Controlled Foreign Corporation .	Total	Sales of stock in trade	Sales of property rights	Compensa- tion received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
rica, total	3,118,504	1,084,974	6	900,889	27 211	627 407	205 044	44.444	50 504	4 705	
North Africa, total	7,044	6,891		13	27,211 26	637,487 24	395,241	14,441	53,531 90	4,725	
Algeria	13		_	13	_	-	_	_	_		
EgyptLibya	1,306	1,204	_	-	12	-	_	-	90	-	
Morocco	629	605	_	_	_	24	_	=	_	=	
Other	5,097	5,083	_	1	13	_	-	-	_	-	
East Africa, total	44,315 39,878	39,661 35,482	_	1,469 1,260	35 35	` 50	3,100 3,100	-i	_	-	
Tanzania	34	35,462	_	34	- 35	-	3,100	=	_	_	
Uganda Other	886	867 3,312	_	19	-	50	-	-	-	-	
1	3,517		_	155	24 400		-	0.000	-		
West and Central African countries, total	2,985,075 71	999,461 11	6	892,091	24,492 2	633,304	375,318 59	8,803 —	51,599 —	1	
Liberia	2,929,659	977,157	_ 6	874,164	20,905	632,977	364,320	8,752	51,385	1	
Nigeria Zaire	47,422 6,959	19,718 2,567		17,351 72	124 3,288	38 286	10,006 724	_	179 21	_	
Other	964	8	_	504	173	2	210	52	14	_	
Southern Africa, total	82,070	38,961	_	7,316	2,658	4,109	16,822	5,637	1,843	4,724	
Malawi Rhodesia	5.808	5,733	_	40	_	35	-	_[_	_	
South Africa (including South-West Africa)	73,706	33,226	-	5,176	2,636	3,828	16,636	5,637	1,843	4,724	
Zambia Other	2,377 179	- 2	_	2,099	20	246	12 175	_	_	_	
	ĺ								_	_	
a, total ³	2,109,283	1,341,255	3,790	117,833	86,988	7,790	502,309	26,760	22,479	79	
Aiddle East, total	81,517 9,501	26,508	2	2,905	11,820 575	61 3	37,904 8,923	125	2,191	_!	
Iraq	- 1	1	=	=	-		_	=	=	=	
IsraelLebanon	27,765 28,034	12,071	_	1,630 155	10,364 881	33 25	3,643 24,680	19 106	2,187	-	
Qatar	20,004		_	133	001	23	24,000	100	2,107	_	
Saudi Arabia	=	_		=	=1	=	=	=	-	=	
United Arab Emirates Other	1,120 15,096	14,436	- 2	1,120	-	-			(²)	-	
outhern and Southeastern Asia, total			- 1	52.042	7.500	1.005	658	4.470	0.000	-	
Bangladesh	953,833	625,856	3,754	52,943	7,520	1,025	257,212	1,476	3,968	79 —	
India Indonesia Indonesia	6,943	5,716	-	114	42	58	. 1,013	-	(2)	-1	
Malaysia	53,017 67,450	12,011 60,436	3,279	12,117 162	1,424	14	27,465 3,370	_	161	_	
Pakistan	2,176	1,008	_	7	172	4	975	-	11		
Philippines	69,334	56,836	. 33	620	2,835	173	6,037	1,476	1,253	70	
Singapore South Vietnam	709,961 246	484,554	442	39,561 40	2,463 206	761	180,020	_	2,151	9	
Sri Lanka	1,111	1,111	. –	-	-	-1		-i		-	
Thailand Other	42,532 1,064	3,553 632		251 - 71	350	15	38,333	_	30 361	=	
astern Asia, total ⁴	1,073,934	688,891	35	61,985	67,649	6,704	207,192	25,159	16,320	_	
China, Peoples Republic of	-1	-	-1		-1	-!	-1		-	-	
China, Republic of (Taiwan) Hong Kong	389,562 424,486	380,945 171,346	- 2	625 18,159	883 30,621	53 466	7,019 166,374	24.339	36 13,179	_	
Japan (including Okinawa and Ryukyu Islands)	247,653	136,600	33	32,234	35,552	6,183	33,127	820	3,105	-	
South Korea, Republic of	12,232	-[-	10,967	592	2	671	-	(*)	_	
eania, total	500,598	141,876	550	74,895	33,301	12,048	137,268	46,424	53,716	520	
ustralia	473,923	135,263	550	65,400	31,332	10,878	131,927	45,323	52,731	520	
lew Zealandther	22,200 4,475	4,776 1,837	_	9,495	1,969	1,171	3,389 1,952	1,101	300 685	_	
	1							-	i	-1	
erto Rico and U.S. Possessions, total	2,316,352	2,053,435	1	9,653	3,974	1,987	237,507	2,499	6,277	-	1,
uerto Rico S. Possessions	402,140 1,914,212	280,906 1,772,529	_1	9,477 177	3,939 35	1,981	97,443 [140,064]	2,499	4,875 1,402	-	1,1
	.,,	.,,		'''}	33	°,	740,004	-	1,402	-1	
ntry not stated	-	-	-	-	-	-	-	-	-	-	
er geographic classificatons (combinations of countries shown above):	1			j			ŀ				
ot economically less-developed countries	27,211,684	15,080,913	20.855	1,844,416	568,539	306,943	7,371,923	1,155,804	753,970	102,338	5,9
conomically less-developed countries	14,256,917	6,942,061	4,554	2,379,442	320,969	849,069	2,645,079	281,328	495,458	328,583	10,3
PEC countries	275,072	74,435	217	39,555	17,533	4,084	109,328	14,154	6,503	-1	9,

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN

CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporation—Continued

···					Controlled Fore	ign Corporatio	ns-Continued				
				R	eceipts by foreig	n corporations	from—Continue	ed			
					U.S. co	rporation filing	return				
Country of incorporation of Controlled Foreign Corporation	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	75,254	Receipts not allocable
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All geographic areas	18,392,783	13,634,664	9,431	960,808	231,432	198,353	2,848,739	26,464	376,478	105,465	949
Canada	7,464,131	7,074,136	528	65,326	38,599	9,935	250,869	10,205	13,109	1,424	-
Latin America, total	818,650	351,046	304	51,064	32,538	45,047	317,221	12,585	8,804	-	4
Mexico Central America, total Belize	222,286 188,056	126,422 40,341	93 —	25,997 14,602	6,052 13, 2 02	1,840 37,851	61,395 73,578	7,514	487 968	<u>-</u>	-
Costa Rica	3,482	1,764	_	22	549	_	1,148	_	_	=	
El Salvador Guatemata	185 2.502	1,759	_	-	 86	-1	185		-	-	-
Honduras	10,879	10,375	_	(²) [′]	505	_	. 650	_	∃	=	_
NicaraguaPanama, excluding Canal Zone	5,948 165,059	5,646 20,797	_	14,574	12,062	37,851	284 71,311	7,514	18 [950]	=	-
Caribbean countries, total	19,305	5,402	_		423	-	8,109	24	5,346		-
Cayman Islands (British)	7,609	-1	-1	-[=	-	7,608	-	1	=	-
Dominican Republic	3,186	3,166	· =	_	=	_	20		=	_	-
Jamaica Trinidad and Tobago	7,218	945	_		423	=	481	24	5,345	-	-
Other	1,290	1,290	=		Ξ	_}	=	=1	={	=	
South America, total	389,003	178,881	211	10,465	12,861	5,356	174,139	5,047	2,003	_]	4
Argentina	37,089 18	8,392	=	4,603	945 18	1,458	21,261	_	431	=1	_
Brazii	287,463	136,890	-	4,204	7,279	2,005	136,071	-1	1,008	=1	
Chile	92 17,811	13 4,774	=	450	68 615	811	10,983	_	180	=1	_
Ecuador	1,496	573	-	_	39	_	884	_	_	_	-
Paraguay Peru	7,520	1,038		 51	 512	646	1,608	3,625	- 40	-1	
Uruguay	314	1	_	298	8	-1	8	_		=	-
Venezuela Other	37,200	27,201	211	852	3,378	437	3,321	1,422	344	_]	35
Other Western Hemisphere, total	2,016,849	060 147	1	054.000	20.000	400	440.00				
The Bahamas	471,611	968,147 99,585	-1	254,200 241,480	20,830 17,314	133 133	446,204	240	251,841	75,254	_
Bermuda	969,947	863,300	_	12,711	2,529	-	95,348 11,662	240	17,511 4,491	75.254	_
Netherlands Antilles Other British West Indies	566,521 7,148	3,548 93	_	10	987	-	332,149 7,045	-	229,838	´-	-
Other	1,621	1,621	<u>-</u> i	<u>"</u>	=\	=\	7,045	=\	=	={	=
Europe, total ³	3,870,655	1,984,563	4,318	460,542	86,730	50,448	1,158,532	3,150	92,952	28 511	908
Common Market countries, total	3,112,180	1,529,099	2,377	412,525	31,196	48,733	1,005,515	3,150	74,541		764
Belgium Denmark	209,434 9,774	60,262	-	17,853	4,573	11,379	112,067	2,000	1,227		-
France (including Andorra)	338,207	6,246 97,622	729	1,482 122,811	219 4,342	1,456	1,821 109,368	157	904	818	-
Italy (including San Marino)	46,211 161,825	44,809 93,242	60	6	124		1,010		176		-
Luxembourg	53,489	8.079	00	8,812 140	1,447	324	57,652	-	212	-1	76
Netherlands	618,852	129,398	417	53,196	8,131	404	41,135 380,301	20 777	4,080 46,191	(2)	37
United Kingdom	846,031) 828,357	505,819 583,622	773) 398	116,537 91,689	6,863) 5,462	30,094 5,077	170,297	138	14,732	210	569
Other West European countries, total	758,475	455,463	1,940	48.017	55,535	1,715	131,863 153,017	59	7,012 18,412		82 145
Austria	13,574	1,967	1,933	2,458	4,668	-1	2,548	=	10,412	24,231	143
Finland	546 1,633	162 1,154	=	24 331	28 143	132	200	=	-	-1	_
Liechtenstein	1,666	1,216		32		369	-1	-1	48	=]	_
Monaco	44,465	633	_	67 6	287	151	43,382	=1	-6	_	
Portugal	14,355	13,159	_	73	67		980		76	_	_
Spain	36,032	23,967	-	1,117	570	213	10,098	-	65	=1	_
Sweden	82,056 553,555	13,089) 400,104	- 8	10,911 32,998	727 47,020	452 398	52,633 43,170		17,902		145
Turkey	2,005	11	-	-	1,994	-	70,5	=		-	143
Other	8,520	-(-	-	29	-	-	-	69	8,421	-
East European countries, total	=	_		=		=1	_[=1	_[_	_
Other	_	_	_1	-!	_	_	_	-1	_[- 1	. =

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952
Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporation—Continued

					Controlled Fore	eign Corporatio	ns-Continued				
				R	eceipts by foreig	n corporations	from-Continue	ed			
					U.S. co	rporation filing	return	···			
Country of incorporation of Controlled Foreign Corporation	Total	Sales of stock in trade	Sales of property rights	Compensa- tion received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
fries hadal	700 000	400.040									
frica, total	766,826	460,918	6	71,658	14,042	85,869	132,442	· –	1,890	-	
North Africa, total	6,349	6,249	_		. 11	_]	_	90		
Egypt	1,304	1,204	-	_	11	-		_	90	_	
Libya Morocco	_	_	_	_	_		_	_	_		
Other	5,045	5,045		-	-	-	-	-	_	_	
East Africa, total	38,872	38,717	-	132	23		-	_	_	_	
Kenya Tanzania	35,560	35,405	_	132	23	_		_	_	-	
Uganda			_	_	-	_	_	_	_	_	
Other	3,312	3,312	-	_	-	_	-	_	-	-	
West and Central African countries, total	705,698 60	405,842	6	70,919	13,103	84,746	129,519 59	-	1,563	-	
Liberia	677,618	392,815	-	69,828	9,848	84,444	119,156	_	1,527	=	
Nigeria Zaire	22,385 5,345	11,742 1,285	6	815	1 3,252	15 286	9,805	-	-	-	
Other	290	- 1,205	-1	276	3,232	-	500		21 14	=	
Southern Africa, total	15,907	10,111	_	607	905	1,123	2,923	_	238	_!	
Malawi Rhodesia	5,711	5,711	-	-	-	-	-	-	-	-	
South Africa (including South-West Africa)	10,196	4,400	=1	607	905	1,123	2,923	_	238	_	
Zambia Other	-	-	-	-	-	· -	· -	-	-	-	
	-		-	_		-	-	-	-	-	
ia, total ³	1,328,098	924,975	3,755	53,089	24,104	1,698	316,655	131	3,662	29	
Middle East, total	31,612 500	13,796	2	2,056	9,424	33	4,802	-	1,500	-	
lraq	1	1	=	_	_	_	500	=	_	_	
Israel	23,774	9,470	-	1,597	9,051	9	3,643	-	4	=1	
Lebanon	1.894	-	_	-	373	25	-	-	1,496	-1	
Qatar		=1	_	_	=1			_		-	
United Arab Emirates	459		-	458	-	-	_	_	(2)	=1	
Other	4,986	4,325	2			-	658	-1	-	-	
Southern and Southeastern Asia, total	655,579	452,086	3,754	9,717	2,658	469	185,815	_	1,050	29	
India	712	559	-	77	2	44	30	-1	-1	=	
Indonesia	29,796 57,578	2,884 54,295	3,279	8,184	(2)	-	17,305	-	3	-	
Pakistan	55	2	-	-1	() 3	-1	50	-	_	_	
Philippines	52,296	47,709	33	290	783	1	3,031	-1	419	29	
Singapore South Vietnam	497,187	346,549	442	1,086	301	423	148,119	_	266	-1	
Sri Lanka	53	53		-	=	=]	=	<u> </u>	_	=	
Thailand Other	17,483 418	34		23 57	144	=	17,280	_	361	-	
astern Asia, total*	640,907	459,093	_	41,316	12,022	1,195	126,038	131	1,112		
China, Peoples Republic of	-		-1		-	-	-1	-	1,112	_	
China, Republic of (Taiwan) Hong Kong	279,791 281,003	277,237 143,353	_	20 9,154	722 10,246	31 65	1,781 117,091	-	1,084	-	
Japan (including Okinawa and Ryukyu Islands)	69,122	38,503	-]	21,651	817	1,099	6,904	119	28	=	
South Korea, Republic of	10,991	-	-	10,492	237	-	262	-	(2)	-	
eania, total	112,879	45,558	519	4,318	12,892	4,241	41,200	153	3,751	247	
ustralia	103,288	41,032	519	3,665	11,312	3,116	39,492	153	3,751	247	-
lew Zealand	9,591	4,526	_	653	1,580	1,124	1,708	-	-	-	-
1				-	7	_	-1	-	-	-	
erto Rico and U.S. Possessions, total	2,014,696	1,825,320	1	610	1,697	983	185,617	-	468	-	
uerto Rico .S. Possessions	219,513 1,795,183	160,937 1,664,383	_1	610	1,697	983	54,817		468	-	
	1,785,103	1,004,383	-	-	-	-	130,800	-	-	-	
Intry not stated	-	-		-	-	-	-	-	-	-	
er geographic classifications (combinations								Ì			
of countries shown above): ot economically less-developed countries	11,734,715	0 221 217	FOET	501 105	147.00		. 575 000	40.000			
conomically less-developed countries	6,658,068	9,231,217 4,403,447	5,365 4,067	561,165 399,643	147,804 83,629	66,779 131,574	1,575,323	13,639 12,825	110,841 265,637	21,675 83,790	90
PEC countries	91,837	42,401	217	10,309	4,842	452	31,814	1,422	344	00,730	3

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952 Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of

Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]					Controlled Fore	ian Corporatio	ne. Coatinged				
	<u> </u>				eceipts by foreig			ed			
					porations controll						
Country of incorporation of Controlled Foreign Corporation	Total	Sales of stock in trade	Sales of property rights	Compensa- tion received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All geographic areas	22,561,890	8,147,514	12,463	3,257,897	657,867	957,090	6,953,079	1,404,814	831,642	324,118	15,405
Canada	3,276,660	1,597,206	8,076	178,886	62,716	24,395	983,464	230,632	186,867	4,419	_
Latin America, total	1,353,792	354,334	487	45,001	66,087	133,796	438,825	212,581	64,956	28,410	9,315
Mexico Central America, total Belize	68,689 864,579 125	21,767 233,408	36 115	2,528 19,130 —	6,481 13,475	2,571 117,413 —	32,811 230,388 125	1,657 173,610	837 48,631 —	28,410 —	<u>-</u>
Costa RicaEl Salvador	27,229 4,287	25,965 4,123	_	6	169 116	20	1,014	8 44	46 3	_	_
Guatemala Honduras	36,498 3,789	26,669 1,314	115	362 9	54. 151	108 260	9,178 689	80 1,081	47 170	=	=
Nicaragua	683	4	-	2	663		-	14	_	_	_
Panama, excluding Canal Zone Caribbean countries, total	791,968 81,461	175,332 3,769	3	18,750 2,978	12,321 10,199	117,026 309	219,382 59,944	172,382 417	48,365 3,843	28,410	_
Cayman Islands (British) Dominican Republic Haiti	3,868 184	1,610	3	918	478 46	21 —	406 138	322	112	=	=
Jamaica Trinidad and Tobago	71,663	501	=}	750	9,675	221	57,021	2	3,493	=	_
Other	3,398 2,349	1,658	=	1,311	_	41 26	1,715 664	93	238	=	
South America, total Argentina Bolivia	339,062 38,780	95,391 5,651	334 2	20,364 2,853	35,932 6,891	13,503 8,241	115,682 10,850	36,896 2,679	11,644 1,526	=	9,315 88
Brazil Chile	158,356	71,507	6	6,971	10,980	846	45,179	20,483	2,385	=	_
Colombia	3,030 9,358	1,575	=]	126 1,968	1,706 3,438	31 437	321	1,047	1,168 572	_	_
EcuadorParaquay	898	23	-	165	384	-[313	_	13	-1	_
Peru	3,281	1,716	327	85	519	257	352	긔	26	=1	Ξ
Uruguay Venezuela Other	1,031 124,323 —	14,908 —		258 7,939 —	401 11,610 —	3,606	250 58,416 —	12,687	5,930 5,930	=	9,228
Other Western Hemisphere, total	3,060,081	1,019,985	_	1,051,243	144,257	31,244	477,533	41,417	79,367	215,035	_
The Bahamas	2,299,862	901,923	_[1,009,074	119,661	11,248	217,526	18,165	21,874	391	_
Bermuda Netherlands Antilles	506,702 242,572	115,859	=[42,119	24,213 152	13,968 5,986	61,042 190,657	22,566 686	12,290 45,092	214,644	_
Other British West Indies	10,608 337	2,202	=[50	231	42	8,308	-	98 14	=	_
Europe, total ³	11,163,540	3,870,086	3,835	1,009,965	286,152	201,274	4,507,376	831,500	377,074	71 200	F 074
Common Market countries, total	9,928,073	3,484,900	3,821	904,762	197,686	129,128	4,233,168	578,419	320,472	71,208 70,653	5,071 5,063
Belgium Denmark	651,485 48,463	347,759 29,021	63	101,477 4,367	46,591 4,467	4,406 3,082	111,132	4,259 1,304	35,781 4,785	16	-
France (including Andorra)	692,269 22,659	254,212 16,118	2	156,166 269	29,165	15,175 1,836	173,805 2,121	26,302 465	33,619	3,822	=
Italy (including San Marino)	270,971	135,686	1,932	21,587	24,030	1,613	66,908	5,418	1,807 13,486	310	_
Luxembourg	2,742,082 1,129,361	126,053 587,529	 822	19,513 71,339	1,050 17,990	2,332 29,193	2,453,281 364,597	91,361 19,927	48,492 37,937	28	_
United Kingdom West Germany	3,275,971 1,094,812	1,439,511 549,010	709 292	350,400 179,645	30,666 43,685	53,473	896,615	343,019	94,473	64,192	2,912
Other West European countries, total	1,234,790	385,186	5	105,203	88,466	18,018 72,143	163,283 273,717	86,362 253,081	50,090 56,426	2,275 555	2,152 8
Austria Finland	18,630 4,276	2,916 1,082	듸	4,808 590	9,050 2,070	294	411 490	1,100	52 43	(2)	_
Greece	5,376 32,254	1,752 7,110	-1	359	1,646	33	1,482	103	(²)	=	=
Monaco Norway	1,262	1,207	=	56	4,843	974	12,287	5,464	1,576	=	Ξ
Portugal	31,914 13,626	17,978	_	4,401 869	5,886 1,417	28	2,851 907	311	458	-]	_
Spain Sweden	99,720 137,596	21,599 33,253	=[5,048	7,068	212	63,776	1,218	56 800	<u> </u>	_
Switzerland	870,446	274,451	5	8,076 78,488	6,061 50,115	921 69,621	82,128 107,020	4,905 239,489	2,176 51,240	76 10	8
Turkey Other	15,415 4,274	9,743 3,761	=	2,510	290 19	17	2,364	492	25	469	_
		-	8	-1	_	3	491	_	176	-1	_
East Germany Other	677	=1	8	=[=	3	491	_{	176	=	=
Footnotes at end of table.							•	•	•	•	

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

					Controlled Fore leceipts by foreig						
	ļ										
Country of incorporation of Controlled Foreign Corporation	Total	Sales of stock in trade	Sales of property rights	Compensa- tion received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	4,724 	Receipt: not allocable
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
frica, total	2,337,785	624.055		200 004	40.400	CE4.040					
North Africa, total	695	624,055 643	_	829,231	13,169 15	551,618 24	249,907	13,441	51,641	4,725	
Algeria	13		_	13	_	_	_	=	_	_	
Egypt Libya	2	-	_	1 =	2	_		_	_	_	
Morocco	629	605	_	1 -	_	24	_	_	_	=	
Other	52	38		1	13		-	-	-	-	
East Africa, total	5,443	944	Ξ	1,337	12	50	3,100	-	-	_	
Kenya Tanzania	4,318 34	77	_	1,128	12	_	3,100	_		_	
Uganda	886	867	_	19	_	_	_	=	_	=	
Other	205	-	_	155	-	50	-	-	-	-	
West and Central African countries, total	2,265,484	593,619	_	821,172	11,388	548,558	232,907	7,803	50,036	1	
Liberia	2,238,149	584,342	=	804,336	11,057	548,532	232,271	7,752	49.857	- 1	
Nigeria	25,037	7,976	-	16,535	123	23	201	-	179		
Zaire Other	1,614 674	1,282 8	_	72 229	36 173	- 2	224 210	52		_	
Southern Africa, total	66,163	28,850	_	6,708	1,753	2,986	13,900	5,637	1,605	4 724	
Malawi	-1	· -	_	_	1,735		13,900	5,037	1,005	4,724	
Rhodesia	97	22	-	40	4 704	35	40.740				
Zambia	63,510 2,377	28,826	_	4,569 2,099	1,731 20	2,705 246	13,713 12	5,637	1,605	4,/24	
Other	179	2	_		3	-	175	-1	-1	_	
a, total ³	681,037	357,466	35	64,064	62,801	6,007	148,015	26,630	15,970	. م	
Aiddle East, total	25,400	12,713		850	2,396		9,110	′ 1		49	
Iran	9,001	12,710	_	- 050	575	28 3	8,423	125	179	=	
IraqIsrael	2.001	2.601	-				-	-	-	-	
Lebanon	3,991 1,635	2,601	_	33 155	1,313 508	25	687	19 106	179	_	
Qatar		_i	_		_	_į	3.57	,,,,	.,,		
Saudi Arabia	. 	-1	-		-	_		Ξ!	=1	_	
United Arab Emirates Other	662 10,111	10,111	· -	662	-	-	-	-	-	-	
Southern and Southeastern Asia, total	283,195	1	_	40.005	4001	-	57.754			_	
Bangladesh	203,195	172,389	_	43,225	4,861	556	57,751	1,476	2,888	49	
India	6,231	5,157		37	40	14	983	-	(2)	-1	
Indonesia	18,074 9,871	9,127 6,141	~	3,933 162	28	13	5,013 3,370	-	158	-	
Pakistan	2,121	1,006	-	7	169	13	925	_i	11	=1	
Philippines	15,892	7,981	_	330	2,052	173	3,006	1,476	834	40	
Singapore	212,773	138,004		38,475	2,162	338	31,901		1,885	9	
Sri Lanka	1,058	1,058	_	40	206	=1				=1	
Thailand	16,282	3,283		228	203	15	12,552	-1	(²)	-1	
Other	646	632		. 14			-	-	-	-1	
astern Asia, total*	372,442	172,365	35	19,989	55,545	5,424	81,154	25,028	12,902	-1	
China, Republic of (Taiwan)	62,257	56,194	_	606	161	22	5,238	긔	36	_	
Hong Kong Japan (including Okinawa and Ryukyu Islands)	133,804	20,717	2	8,957	20,338	316	49,284	24,327	9,863	_	
South Korea, Republic of	175,140 1,241	95,454	33	9,951 475	34,691 355	5,085	26,223 409	701	3,004	=	
				J.		-1		_	. [-1	
eania, total	387,337	96,266	31	70,465	20,409	7,752	96,068	46,116	49,959	273	
ustralia	370,254 12,609	94,179 250	31	61,623	20,020 389	7,705	92,435	45,015	48,973	273	
Other	4,475	1,837	=1	8,841	309	47	1,681 1,952	1,101	300 685	=1	
rto Rico and U.S. Possessions, total	201 650	220 445	İ	0.040	207-					(
uerto Rico	301,656	228,115	-	9,043	2,276	1,004	51,891	2,499	5,809	-	1,0
S. Possessions	182,627 119,030	119,969 108,146	_	8,867 177	2,242 35	998	42,626 9,264	2,499	4,407 1,402	-	1,0
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.50,175	-)	""	33	ا"	5,204	_	1,402	-	
ntry not stated	-	-	-1	-	-1	-	-	-	-	-	
er geographic classifications (combinations		İ	ĺ			1		1			
of countries shown above):	45 400 04										
lot economically less-developed countries conomically less-developed countries	15,129,214 7,431,998	5,663,928 2,483,586	11,968 487	1,278,196	420,552 237,316	239,593 717,494	5,666,322	1,137,853	625,578	80.155	5,0 10,3
PEC countries	178,007	32,034	70/	29,247	12,691	3,632	1,286,266 72,367	266,961 12,687	205,888 6,122	243,963	9,2

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars] Controlled Foreign Corporations—Continued Receipts by foreign corporations from-Continued 10 percent or more U.S. shareholders of the Controlled Foreign Corporation Premiums Country of incorporation of Controlled Foreign Corporation Compensa-tion received Receipts Sales of stock in trade Sales of Interest received received for certain Commissions Amounts and Total property rights insurance royalties received borrowed reinsurance services (60) (57) (58) (59) (56) (55) (51) (52) (53) (54) (50) 281 608 176 22,807 3,990 60,009 3,523 806 60 92.26 All geographic areas 31 8,062 1,180 37,739 47.029 37 5.000 543 7,080 1,493 Latin America, total 1,000 4,000 2,493 4,505 1.493 498 Belize
Costa Rica --7 El Salvador Honduras Nicaragua
Panama, excluding Canal Zone 4,000 498 4,498 Caribbean countries, total Cayman Islands (British) Dominican Republic Haiti 37 45 82 South America, total Paraguay Peru Uruguay Venezuela 45 37 82 Other 100 100 Other Western Hemisphere, total The Bahamas 100 100 Netherlands Antilles
Other British West Indies Other 134 508 120 1,113 4,598 17,847 3,523 27,849 Europe, total⁸ 508 114 17,524 3,523 6 4.598 346 Common Market countries, total 26,620 Denmark
France (including Andorra) 110 110 87 (2) (²) RF Ireland taly (including San Marino) 11,017 11,017 Luxembourg _ 6 96 2,218 2,115 2,313 4,555 8,069 Veiterlands
United Kingdom
West Germany 346 508 18 3,523 4.350 766 21 21 120 1,230 21 Other West European countries, total 323 120 120 Norway ----Portugal 766 1,081 315 East European countries, total East Germany Footnotes at end of table.

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

				(1)	Controlled Fore	ign Corporation	ns—Continued				
				Re	eceipts by foreign	corporations	from-Continue	ed			
			10		nore U.S. shareh				ηs		
Country of incorporation of Controlled Foreign Corporation	Total	Sales of stock in trade	Sales of property rights	Compensa- tion received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
	Teorana.			70000				-			
frica, total	1,000	5	-	: - : - : - : - : - : - : - : - : - : -		-		1,000	177	_ 7	
North Africa, total	-	-	-	- 1		-	-	-	-	-	
Algeria Egypt		- N		=	=	_	_	_		1 2	
Libya	-		-		-	-	-	-	877	875	
Morocco	- 00 m 6 55	-	-	-	-		_	_		_	
Other	-	-	-	-	_			_	1970		
East Africa, total	-	-	_	_	_	_	_	_	-	_	
Kenya	_			=			<u> </u>	E 2	_	- 2	
Uganda	_	-	-	-	_	-	-	-	-	577	7 45
Other		1	-) =	_		5.7		-	_	
West and Central African countries, total	1,000	_	-	-	=	-	-	1,000	-		
Ghana	1,000		7	1/2	= =	_	_	1,000	=	_	
Liberia Nigeria	1,000	1 =	_	=	_	_	=	1,000	_	=	1 17
Zaire	_	-	-	_	=	-	1 2	-	-	11-	
Other	-	-	-	-	-	-	I ==	-	300	(J	
Southern Africa, total	-	1 -	-	_	_	-	-	-	-	-	
Malawi	100			Ξ			<u> </u>	<u> </u>			
Rhodesia South Africa (including South-West Africa)	_	_	_	_	_	-	_	_		_	
Zambia		, -	-	_	=		-	_	1 -	:=	
Other	-	1 -	-	_	_	-	-	-	S-	7-	
sia, total ³	8,821	2,878	-	680	44	_	5,146	-	73	_	1
Middle East, total	-	1 -	-	_	-	-		_	-		
ran	-	-	_	_	_	_	-	_	-	_	
IraqIsrael		_		F 3	Ξ.	1				I =	
Lebanon		_	1		_	-	i -	_	1 1	-	
Qatar	320	_	122	_		_	_	_	-	=	
Saudi Arabia	-	-	-	_	-	_	E	-	1 -	_	
United Arab Emirates	- 5	-		_	-	_	_		_	_	
Other		-					5.440	I. I			
Southern and Southeastern Asia, total	5,382	235	_	_		_	5,146	_	_		160000
India	_	_	-	_	_	_	_	_	_	_	
Indonesia	5,146	-	-	_	-	-	5,146	-	_	-	1919
Malaysia	_				=	_	_	_ =	l =		
- CONTRACTOR CONTRACTO	10.00		363	il Than							207
Philippines Singapore	pro 📳	more - 5				_	I = 3	_			
South Vietnam	· ·	-		- 	_	· · · · · ·	_	-	_	-	
Sri Lanka	205	235	_	_	_	_		_	_	_	
ThailandOther	235	235	_			_	=	_	_ =	2	
Eastern Asia, total*	3,440	2,643		680	44			_	73		
China, Peoples Republic of	3,440	2,043	- E	- 000	-		n <u>E</u>		[3	2	
China, Republic of (Taiwan)	-	_	-	-	-	-	_	-	-	-	100
Hong Kong	3,391	2,643	1 10	49 631	44	_		_	73		1
South Korea, Republic of	3,391	2,043	_	- 031	44	-	_	_	-	_	
7-5-5-0-5-5-5-5-5-5-5-5-5-5-5-5-5-5-5-5-	100			7 7003		15.04	-11	11040		12,171 1 16	100
ceania, total	382	52	1000	112	_	56	-	154	6	-	
Australia	382	52	-	112	-	56		154	6	-	
New Zealand									1 3	P =	
	_	10	_		_		_		_		
erto Rico and U.S. Possessions, total	_	-	-	-	_	-	_	_	-	2	
Puerto Rico	1,-	_	-	-	-		-	-	-	-	
U.S. Possessions	_	_		_		_	_	-	_	_	
ountry not stated	7=	_	_	-	_	_	_	_	_	_	
ther geographic classifications (combinations							-0.				
of countries shown above):	2000	1000000	20000000	1,000		9900	TO ASSESS A VICTOR OF THE PARTY	1150500	1900	1,500	
Not economically less-developed countries	78,700 13,562	58,281 1,728	3,523	806	53	176	12,660 10,146			508	
OPEC countries	5,228	1,120	1				5,146			100	

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporation, by Country of Incorporation of Controlled Foreign Corporation—Continued

					Controlled Fore	0					
				R	eceipts by foreign	n corporations	from-Continue	ed			
6			- 10	percent or m	ore U.S. shareho	olders of the l	U.S. corporation	filing the retu	rn		
Country of incorporation of Controlled Foreign Corporation	Total	Sales of stock in trade	Sales of property rights	Compensa- tion received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	or reinsurance (70) 002 729 600 — 3 — 3 — 3 — 4 — 11 — 500 729 500 729 500 729 514 — 11 — 577 — 51 4 — 799 — 995 — 14 — 17 — 18 — 19 — 10 — 11 — 11 — 12 — 13 — 14 — 19 — 10 — 11 — 11 — 12 — 13 — 14 — 15 — 16 — 17 — 17 — 18 — 19 — 10 — 10 — 11 — 11 — 12 — 13 — 14 — 15 — 16 — 17 — 18 — 18 — 19 — 10 — 10 — 11 — 11 — 12 — 13 — 14 — 15 — 16 — 17 — 17 — 18 — 18 — 18 — 19 — 19 — 10 — 10 — 11 — 11 — 12 — 13 — 14 — 15 — 16 — 17 — 17 — 18 —	Receipts not allocable
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All geographic areas	422,345	180,787	(2)	4,346	147	396	192,869	1,865	41,202	729	
Canada	86,977	76,279	(2)	84	-	_	9,851	-	760	_	
Latin America, total	25,121	4,641	_	_	15	_	20,461		2		
Mexico	1,175	1,175		3			20,401	27.	,	6.70	
Central America, total	20,332		-	2.0	15	_	20,313	-	3		
Belize Costa Rica	12		_	_	8	_	_	_	- 2	-	
El Salvador	-	-	_	-	_		_ =	_			
Guatemala Honduras	7	-	-	= =	7	-	-	-	15.5	-	
Nicaragua	-	_	_	_		_	_	_		_	
Panama, excluding Canal Zone	20,313	-	<u> </u>		_	-	20,313	-	-	3.77	
Caribbean countries, total	-		-	-	-	-	-	-	-	-	
Cayman Islands (British) Dominican Republic	_	-	_	_	-	_	_	_	7.2		
Haiti	_		_	-	200	<u>- 2</u>	22	_	-	_	
Jamaica Trinidad and Tobago	_		=	Ξ	=	-	-	-	-	-	
Other	-	-	_	_		-	_	_	=	=	
South America, total	3,615	3,466	-	120	122	- 4	148	-	-		
Argentina Bolivia	_		<u>-</u>		-	-	_	-	-	-	
Brazil	3,615	3,466	=		2		148				
Chile	-	-	77	100		- 5	-	1 5	-	-	
Colombia	_			1-	-		_	-	-	-	
Ecuador Paraguay	_	_		=		_	=		- 5	100	
Peru	-		-	-	100	-	100	-	-	-	
Venezuela	_	_	_	_	-	_	_	-	-	-	
Other	=	_	=		<u> </u>	_	_	=	_	1 -	
Other Western Hemisphere, total	33,580	222		97	===		0.404		00.050	700	
	23,447	-		30.00	9.75	_	9,404		23,350	729	
The Bahamas Bermuda	10,129		=	97	=		9,400	-	23,350	729	
Netherlands Antilles	4	-	-	-	_	-	4		_	_	
Other British West Indies	_	_		_				=	- 2		
H 1505500											
Europe, totals	172,448	43,932	-	4,165	93	311	107,768	1,865	14,314	-	
Common Market countries, total	172,039	43,818 337	70	4,165 (2)	93 62	311	107,768	1,865	14,019	-	
Denmark	-	-	-		_	_	=	_			
France (including Andorra)	42,172	7	-	_	31	290	41,487	-	357	-	
Italy (including San Marino)	10,781	74		79		21	10,608	_	_	_	
Luxembourg	6,251	_	_	-	_	_	1776500	_	6,251	_	
Netherlands	156		_	113		_	39	-	4	_	
United Kingdom West Germany	71,060 41,219	37,500 5,900	=	3,903	1-	_	31,598 24,037	1,865	7,379		
Other West European countries, total	409	114		0,000			24,007		7,05,00		
Austria	28		22		= =	=	_		28	_	
Finland	-	-	-	-	-	-	-	-	-	-	
Liechtenstein	_	=		_	Ξ.	=	_	=	_	_	
Monaco	-	(50)	77	-	-	-	-	-	-	-	
Norway	_	_	_	_	-	-	-	-	-	_	
Portugal Spain Spain	_	_	7	=		<u> </u>	=	- E	=	-	
Sweden	114	114	=	-	-	=	=	=	-	_	
Switzerland	267	-	_	_	-	-	-	-	267	-	
Other		=		1	=	_	_	=	_	-	
East European countries, total	_	-	_		_						
East Germany	-	_		_	-	_	2		_	_	-
Other	-	1	-	-	1-	-	-	-	-	-	

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN

CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporation—Continued

					Controlled Fore	ign Corporation	ns—Continued				
				R	eceipts by foreig	n corporations	from-Continue	ed			
_			1		ore U.S. shareh				ırn		
Country of incorporation of Controlled Foreign Corporation .	Total	Sales of stock in trade	Sales of property rights	Compensa- tion received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receip not allocab
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
d== A-4-1											
ica, total	12,893	_	_	-	-	_	12,893	-	_	-	
orth Africa, total	-	_	_	-	_	_	_	_		_	
Algeria Egypt	_	_	_		-	_	-	-	-		
Libya	=1	=		_		_	_	_	_	-	
Morocco	-		_		_	_		=1	_		
Other	-	_	-	· -	-i	-	_	-1	-	_	
ast Africa, total	_	_	_		_			_	_		
Kenya	-	_	_	-	-1	-	_	_	_	-	
Tanzania	-	-	_	-	-	-	-	-	-		
Uganda Other	_1	_	_	<u>_</u>	-	_	-	-	-		
est and Central African countries, total	10 000	-1	_	-	-	_		-	~		
Ghana	12,893	_	_	[<u> </u>	-	-	12,893	-	-	-[
Liberia	12,893	=1	_	_	=	_	12,893	_	_	_[
Nigeria		_	-	-	_	_		_	_	=	
ZaireOther	-	-	-	-	-1	-	-	-	-	– l	
	-1	-	_	-	-	-	-	-1	-	-	
uthern Africa, total	-	-	-	-	-1	-		-1	-	-1	
Rhodesia				_	-1	-	-	-	-	-	
South Africa (including South-West Africa)	_	=1	_		_i				=1	_	
Zambia	[-1	-		_	_	_	_	=1		
Other	-	-	-[-	-	-	-1	-1	-1	
total ³	91,326	55,935	_ [39	اء	20.400			}	
ddle East, total	1	33,303	_	-	35	85	32,492	-1	2,775	-1	
ran	24,505	=1	-	-1	-	_	23,992	-	512	-	
raq	_	_1	=	_	<u> </u>	=1	<u> </u>		=1	-	
srael	-	-1	_	_	_	_	=	=1	=!	=1	
Lebanon	24,505	-	-	-	-!		23.992	-1	512	-1	
Qatar	-1	-1	-	-	_	-	_		_l	_	
Saudi Arabia	-1	-	-1	-	-	-	-	-	-1	-1	
Other	=1	=		=1		-1	-(-	-	-	
uthern and Southeastern Asia, total	9,677	4.446	-1	-	-1	-		-1	-	-	
Bangladesh	9,077	1,146	=1	_	2	-1	8,500	-1	30	-1	
ndia		_	=1	=1	=1	=1		_!	_	=1	
ndonesia	-1	-1	-1		1-		_	_[_	_	
Aalaysia Pakistan	-	-	-[_	-1	-1	-		-	-	
	-1	-	-1	-	-	-	-	-	-	-	
Philippines	1,146	1,146	-	-	-	-		-	-	_	
South Vietnam		=		_1	-	-	-1	-1	-	-	
Sri Lanka	_	=1	=1	=1		=1	=1	=1	_[=1	
hailand	8,532			-	2	-1	8,500	=1	30	=1	
Other	-1	-	· -I	-	-	-1	-	-	-1	-	
stern Asia, total*	57,144	54,790	-1	·. · -=	37	85	-1	_	2,232	_	
hina, Peoples Republic of	47,513	47,513	-	-	-	-1	-!	-1	-	-1	
ong Kong	9,631	7,276	_	<u> </u>	37	85	-1	-1	0.000	-	
apan (including Okinawa and Ryukyu Islands)	-	7,2.0	_	=1	37	- 05		_	2,232		
South Korea, Republic of	-	-1		-	-1	-	_[-1	-	=1	
nia, total	_	_ [l			1	
	-1	-	-	-	-	-	-	-	-	-	
tralia v Zealand	_1	-1	-	-	-	-	-	-1	-	-1	
er	<u> </u>	_}	_	_	_	_	-	-	-1	-1	
1	ļ			-	-1	-1	-	-	-		
o Rico and U.S. Possessions, total	-1	-1	-	-	-	_	_	_	_	_	
rto Rico	– I	_	_	_	_	_	_	_1	_	_1	
. Possessions	-	-	-	-	_	-1	_1	_	_	<u> </u>	
try not stated	_	_[J	1	ļ	}	
	-	-	-	-	-	-	-1	-	-[-	
geographic classifications (combinations f countries shown above):	000 000	402									
economically less-developed countries on microlly less-developed countries	269,055 153,289	127,487 53,300	(*)	4,250 97	130 17	396	117,619 75,250	1,865	17,306 23,896	729	

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN

CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporation—Continued

					Controlled Fore	ign Corporatio	ns—Continued				
					Payments by	foreign corpo	rations to-				
Country of incorporation of						related persor					
Controlled Foreign Corporation	Total	Purchases of stock in trade	Purchases of property rights	Compensa- tion paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid Purchases of certain tangible property (80) (81) 1,651,242 830,323 325,886 196,089 153,482 156,963 17,721 27,005 53,232 11,210 23 — 1,966 928 162 1,260 593 1,332 968 362 995 693 50,136 6,636 11,895 7,464 402 85 96 513 23 23 11,039 5,880 254 680 80 73 70,634 111,283 6,692 6,891 63,821 1,582 178 3,524 5,492 74 1,235 22 59 1,283 997 74 1,235 24 5,492 74 1,235 25 59 1,283 997 1,283 997 1,283 997 1,283 997 7,641 1,638 12,831 20 33,375 634 12,831 20 33,375 634 2,367 21 77,641 1,638 12,831 20 33,375 634 2,367 21 77,641 1,638 12,831 20 33,375 634 2,367 21 97 70 757,902 275,618 681,389 258,282 46,224 7,560 15,267 1,635 68,828 27,045 16,688 2,610 32,581 13,227 79,146 6,731 103,123 40,156 236,045 35,066 7,010 814 299 180 2,576 299 180 2,576 299 180 2,576 299 180 2,576 299 180	Payments not allocable	
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
All geographic areas	62,796,583	39,718,598	136,602	3,014,284	449,102	1,997,860	8,395,019	6,589,582	1,651,242	830,323	13,972
Canada	14,042,894	10,496,002	4,069	462,396	100,097	242,139	980,978	1,232,981	325,886	196,089	2,257
atin America, total	4,363,828	2,689,694	5,234	237,215	38,069	173,197	232,408	676,701	153,482	156,963	864
Mexico Central America, total	584,443 1,813,725	350,043 1,140,545	963 67	40,734	7,781	54,856	13,240	71,920			181
Belize	51	_	67	119,678 28	6,918	78,679	106,329	296,620		11,210	447
Costa RicaEl Salvador	10,737	5,824 10,455	-	591	89	781	535	793	1,196		_
Guatemaia	13,181 21,691	12,325		442 1,476	27	341 1,123	=1	560 4,815			
Honduras	6,955	887	63	629	15	420	1,106	2,505			_
Nicaragua	13,422 1,747,689	10,732 1,100,322	3	305 116,207	106 6,679	381	404 600	1,009		693	
- 1			• • • • • • • • • • • • • • • • • • • •			75,634	104,688	286,937			447
Caribbean countries, total Cayman Islands (British)	233,314 53,445	179,457 41,824		4,498 1,382	591 87	4,255 3,106	16,696 1,205	8,424 5,355			35
Dominican Republic	3,194	686	-1	264	19	301	1,205	1,315			_
Haiti	303	20		4 705		27			23	233	-
Jamaica Trinidad and Tobago	156,345 5,099	122,303 271	_	1,765 923	485	619 83	13,286 2,205	933 681			35
Other	14,928	14,353	_]	164	=1	118	2,205	140			_
South America, total	1,732,346	1,019,649	4,204	72,305	22,779	35,407	96,145	299,737	1		203
Argentina	241,899	153,309	730	11,789	823	11,515	11,177	36,788			191
Bolivia Brazil	571 693,303	110 406,461	607	33,065	5 042	105	10.040	98			-
Chile	12,414	6,290	807	33,065	5,942 1,621	7,028 2,267	19,242	130,223			_
Colombia	79,090	34,397	212	4,389	4,084	1,625	8,314	17,055			_
Ecuador	14,909	9,548	_	551	_[311	_	3,189	74		_
Paraguay	1,690	965	 l	=	=-[-	644	22	59	_
Peru Uruguay	46,891 15,027	32,082 7,861	45	1,770 631	51 207	1,561 349	1,189	7,913 5,219			-
Venezuela	626,231	368,461	2,611	19,694	10,051	10,647	56,011	98,379			11
Other	320	166	-	7	-1	-1		132		-	-
ther Western Hemisphere, total	5,490,246	2,056,613	104	584,135	4,575	191,587	2,061,983	457,129	131 311	2 282	428
The Bahamas	2,580,806	1,165,205	104	573,782	1,734	165,611	366,000	228,694	-		
Bermuda	1,168,008	880,725	10-	7,491	2,432	4,681	55,919	203,908			399
Netherlands Antilles	1,723,994	5,622	-1	2,496	329	20,960	1,639,963	15,585			29
Other British West Indies Other	12,684 4,753	836 4,225		321 45	10 70	130 205	100	8,900 42			_
	1			l	/°	J	_	42	97	/0	_
urope, total ³	29,620,227	18,365,843	117,923	1,466,058	267,088	1,078,816	4,066,510	3,217,545	757,902	275,618	6,924
Common Market countries, total	25,153,432	15,446,648	116,321	1,242,073	226,121	927,051	3,733,979	2,515,517	681,389	258,282	6,049
Belgium Denmark	2,033,250 438,484	1,651,591 379,861	874 153	71,719 9,903	32,287	51,931	72,762	94,203		7,560	4,098
France (including Andorra)	2,003,847	1,222,873	5,743	256,796	1,033 26,521	13,688 163,061	710 { 64,158	16,222 168,466			11 357
Ireland	116,242	70,118	-1	4,925	1,518	2,773	21,490	10,927	1,688		194
Italy (including San Marino)	2,116,374	1,688,942	1,974	70,698	13,192	89,434	132,231	73,828	32,581	13,227	269
Luxembourg	2,508,125 2,801,807	129,140	11,251	31,187	2,622	2,016	2,134,765	111,136			131
United Kingdom	8,156,802	1,572,046 5,766,185	7,739 84,130	103,760 i 298,777	17,015 72,344	75,777 278,658	709,773 404,479	172,152 891,351			266 579
West Germany	4,978,501	2,965,894	4,456	394,309	59,590	249,713	193,611	977,231			144
Other West European countries, total	4,466,490	2,919,194	1.601	223,902	40,962	151,763	332,531	701.826	· I		875
Austria	157,451	81,223	930	9,539	62	20,866	5,571	31,418			17
Finland Greece	40,642 235,604	21,528 224,895	13 65	2,771	23	6,407	4 005	9,184			238
Liechtenstein	28,304	6,649	95	2,717 993	651 1,180	1,139 269	1,895 10,101	1,309 8,831		351	6
Monaco	957	305	=	266	',,'66	142	70,101	0,031		208	_
Norway	440,963	394,571	25	10,647	1,054	7,813	1,558	15,410	9,658	222	4
Portugal	101,899	83,964	-	5,013	300	5,871	_]	5,494	968	272	17
Spain	294,757 457,581	147,376		63,798	3,588	22,496	5,299	37,847	7,449	6,438	466
Switzerland	2,681,370	341,079 1,600,543	384 185	27,652 99,517	1,852 (29,090	25,047	11,728	33,153	14,476	2,197	12
Turkey	23,888	17,060	-	99,517	29,090	61,053 659	296,374	554,888 4,292	33,651 90	5,954 698	114
Other	3,075		-		3,063	-	4	-,	8	-	_
East European countries, total	305	(2)		84	5	2	_	202	12	_1	_
East Germany	305			83	5	2	=	202	12	=1	_
Other	(*)	(*)	-	(2)		-\	-\	-{	-1		_

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporation—Continued

	L				Controlled Fore	ign Corporatio	ons—Continued				
,					Payments by	foreign corpo	orations to-				
Country of incorporation of						related persor					
Controlled Foreign Corporation	Total	Purchases of stock in trade	Purchases of property rights	Compensa- tion paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Africa total	4 275 200	4 400 005	5.040	70.000	44.044	00.455		407.400			
Africa, total	2,375,362 37,596	1,132,265	5,649	70,980	14,314	99,156		387,166	106,302	62,306	1,93
Algeria	37,596	29,190	.	1,017 33		564 	111	5,674	18 —	1,013	
EgyptLibya	10,127	6,585	. –	169	6	178	_	3,189		_	
Morocco	5,989	3.659	_	785	2	180	111	1,141	(2)	110	
Other	21,448	18,946	-	30	(²)	206	'-	1,345	17 18	903	
East Africa, total	86,886	78,324	_	2,637	35	555	55	5,053	183	44	
Kenya Tanzania	56,026 10,359	51,063 9,855	_	1,573 358	24	364	55	2,801	145	-	
Uganda	5,154	4,237	_	165	_	=	_	145 752	=	_	
Other	15,348	13,168	-	541	11	191	-	1,355	38	44	
West and Central African countries, total	1,380,428	335,506	4,645	47,245	11,196	81,643	487,302	264,650	93,626	52,702	1,9
GhanaLiberia	27,970 1,262,931	1,598 277,655	4,645	7,179 37,152	11,140	37 75,720	487,302	1,275 240,580	29 92,834	17,852 33,991	1,9
Nigeria	45,195	20,965	-	1,499	49	5,789		16,164	242	487	1,3
Zaire Other	21,357 22,975	20,119 15,170	_	459 956	7	38 58	_	6,630	485 36	255 117	
Southern Africa, total	870,451	689,245	1,004	20,080	3,076	16,394	7,821	111,789	12,475	8,547	
Malawi	300	-	1,004	230	3,070	· -	7,021	70	12,4/5	6,547 —	
Rhodesia	785	81 679,807	070	500		37	7.00	-	167	=	
Zambia	856,365 11,449	8,983	978	18,751 416	2,975 101	16,170 156	7,821	109,399 1,396	12,285	8,158 389	
Other	1,553	374	27	182	-	31	-	924	15		
sia, total³	3,715,959	2,580,435	109	78,491	7,734	128,601	372,330	395,240	62,061	90,736	2
Middle East, total	82,923	44,867		2,312	477	14,232	4,619	9,792	5,833	762	•
Iran	10,212	6,431	-	581	7''	738	65	2,219	141	36	
IraqIsraei	354 28,824	354 18,366	=		91	2,227	115	E 624			
Lebanon	15,638	5,391	_	425	1	1,253	4,439	5,624 746	1,424 3,365	160 18	2
Qatar	_		_		_	_	_	_	_	_	
Saudi Arabia	1,470	86	-	37	-1	726	-1	482	1	140	
United Arab Emirates Other	11,017 15,407	14,240	_	383 97	385	9,254 33		540 181	681 223	159 249	
Southern and Southeastern Asia, total	1,400,443	918,199	84	34,072	4,165	19,958	238,686	108,581	14,155	62,408	1:
Bangladesh	570	313	-	· -	-1	-	-1	257	-l	· -	"
IndiaIndonesia	94,090 43,929	90,309 17,271	_	265 6,945	10 704	132 1.078	559 1,896	2,607 9,034	76	132	
Malaysia	212,450	177,232	-	3,551	228	1,061	2,626	7,530	1,974 630	5,028 19,591	
Pakistan	7,631	3,151	-	831	-	58	80	3,459	49	1	
Philippines Singapore	442,079 540,701	314,281 287,392	84	6,466	1,281	6,780	74,733	31,464	5,440	1,414	10
South Vietnam	5,006	3,913	_	12,630 101	1,882	5,838 702	157,773 18	38,654 272	2,070	34,462	
Sri Lanka	355	45	· -	29	_	2	-	279			
Other	45,170 8,463	18,284 6,008	_	2,646 607	50 11	4,306	1,000	13,527 1,499	3,577 338	1,779	
Eastern Asia, total	2,232,593	1,617,368	. 25	42,107	3,092	94,412	129,025	276,867	42,073	27,566	:
China, Peoples Republic of	-1	-	=		-1	-1	-1		-1	-	
China, Republic of (Taiwan) Hong Kong	155,002 696,521	89,062 445,540	4	3,986 10,022	786 1,472	4,028 4,601	1,266 104,443	39,630 92,853	3,092 35,777	13,152	
Japan (including Okinawa and Ryukyu Islands)	1,372,039	1,080,111	22	27,838	835	85,166	23,294	139,685	2,871	1,751 l 12,218	!
South Korea, Republic of	8,639	2,654	-	261	-	616	22	4,425	215	445	
ceania, total	1,841,270	1,142,320	3,312	108,283	16,897	72,515	148,317	219,115	86,066	43,182	1,26
Australia	1,531,225	877,074	3,012	95,194	16,547	65,853	145,570	202,621	81,981	42,119	1,25
New Zealand	294,417	259,658	299	12,836	350	4,298	2,659	11,945	1,299	1,064	,,_,
· i	15,629	5,588	-1	253	-	2,364	88	4,549	2,786	-	
erto Rico and U.S. Possessions, total	1,346,798	1,255,427	203	6,727	327	11,848	37,204	3,704	28,231	3,048	1
Puerto Rico	284,468	213,364	203	6,156	327	541	37,204	3,499	22,345	749	
J.S. Possessions	1,062,330	1,042,063	-	570	-	11,307		205	5,887	2,299	
untry not stated	-	-	-	-	-	-	-	-	-	-1	
her geographic classifications (combinations		.	İ					İ	ŀ		
of countries shown above): Not economically less-developed countries	47,892,032	31,786,469	125 225	2 076 507	200 700	1 400 400	5 007 005	4.075.55	4.04.5.55		. =
Economically less-developed countries	14,903,854	7,932,128	126,228	2,076,597 937,603	383,706 65,391	1,480,192 517,666	5,307,885 3,087,134	4,975,621 1,613,484	1,212,359 438,752	532,904 297,419	10,06 3,90
OPEC countries	753,350	423,116	2,611	29,722	10,803	28,543	57,972	130,007	33,125	37,439	3,30

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporation—Continued

Country of incorporation of Controlled Foreign Corporation								d		Controlled Foreign Corporations—Continued Payments by foreign corporations to—Continued												
	L							·														
• ,				Compensa-	0.0. 0	iporadon ming	return															
	T-4-1	Purchases	Purchases of	tion	Commissions	Rents and	Amounts	Dividends	Interest	Purchases of	Payments											
,	Total	of stock in trade	property	paid for certain	paid	royalties	loaned	paid	Interest paid	certain	not											
·			rights	services		paid		·	·	tangible property	allocable											
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(01)		(00)											
			,,,,,	()	\\	(00)	(00)	(30)	(91)	(92)	(93)											
All geographic areas	29,801,959	19,227,532	49,614	882,551	124,355	1,315,962	2,446,875	4,095,380	515,247	539,206	5,230											
anada	9,977,376	8,080,677	3,252	258,494	25,161	177,943	244,015	888,373	125,237	173,592												
atin America, total	2,598,703	1,587,085	· 1			. 1				173,592	63:											
Mexico	469,185	277,483	936 690	133,906	12,926	121,026	34,035	539,924	47,477	121,048	342											
Central America, total	936,818	564,197	67	34,215 54,019	3,163 401	48,726 46,798	7,667 5,114	62,505 252,800	9,928 7,365	24,703	104											
Belize	27	-	-	4	_	-1	ا= '	232,000	23	6,056	_											
El Salvador	6,864 8,280	3,960 5,686	=1	261 375	16	594 341	-1	694	1,016	324	_											
Guatemala	10,924	5,382	-1	845	17	1,033	=1	516 2,404	102 255	1,260 i 987	-											
Honduras	3,640	695	63	436	1	86	293	1,413	447	205	_											
Nicaragua	11,584 895,499	9,584 538,890	3	156	31	381		714	82	636	-											
Caribbean countries, total	150,094	130,564	ا"	51,940	336	44,364	4,821	247,059	5,440	2,645	-											
Cayman Islands (British)	8,439	218		2,112 926	437 31	3,847 3,106	803	4,939	4,967	2,390	3:											
Dominican Republic	2,107	548	-	251	19	201		3,855 482	216 95	83 511	-											
Haiti Jamaica	303 123,559	20	-	-		27		-1	23	233	_											
Trinidad and Tobago	1,420	115,555 271	=1	622 161	387	388 42	800	402	4,535	835	35											
Other	14,265	13,952	-l	152	=]	82	=!	200	66 31	680 48	_											
South America, total	1,042,606	614,840	179	43,559	6.924	21,655	20,450	219,681	25,217	i i												
Argentina	132,575	79,709	106	5,588	360	4,942	4,747	25,505	3,164	87,899 8,262	203 191											
Bolivia Brazil	571 453,374	110 244,519	-1	61	700	105	-	98	32	165	-											
Chile	6,087	4,253	=1	27,020 95	723	5,957 1,261	6,943	93,845	15,420	58,947	_											
Colombia	48,044	25,299	23	2,285	869	1,294	4,088	9,811	202 1,048	178 3,328	_											
Ecuador	8,068	5,386	_	526	-1	259		620	45	1,231	_											
Paraguay Peru	1,690	965	= 1			-1		644	22	59	_											
Uruguay	40,885 13,582	28,332 7,285	45	1,293	48 190	1,211	1,096	7,037	839	983	_											
Venezueta	337,542	218,816	5	6,574	6,735	349 6,277	3,576	5,219 76,803	332 4,096	97	11											
Other	189	166	-	. 7			-	70,000	16	14,648	- 11											
her Western Hemisphere, total	2,245,879	532,381	_	26,424	535	2,600	1,371,510	245,091	65 275	1046	40											
The Bahamas	691,662	227,500	_1	22,538	259	1,071			65,375	1,946	16											
Bermuda	373,905	303,057	_i	2,061	191	643	238,297	170,838 64,654	29,943 3,268	1,201	16											
Netherlands Antilles Other British West Indies	1,177,643	235		1,712	16	679	1,133,203	9,557	31,607	634	_											
Other	596 2,072	1,588	=	95 17	70	205	-	-	477	21	-											
			_i	"[70	205	-	42	81	70	-											
rope, total ³	10,465,310	6,578,669	36,358	349,968	69,520	830,188	416,507	1,826,779	214,796	141,428	1,098											
Common Market countries, total	7,872,159	4,848,298	35,805	301,434	63,829	718,202	225,863	1,350,317	199,740	127,612	1,058											
Belgium Denmark	677,128 88,216	524,952 55,111	103 122	19,558	2,073	42,193	1,357	74,689	9,288	2,896	18											
France (including Andorra)	747,591	402,663	4,483	1,203 45,603	181 2,445	12,738 136,907	5,487	12,297 116,018	5,123 7,928	1,442	-											
treland	75,597	62,661	-	743	1,460	1,507	6,004	1,066	200	25,862 1,957	195											
	530,794	293,973	744	18,289	3,777	82,059	61,279	55,435	3,478	11,666	93											
Luxembourg	252,732 1,056,276	65,341	11,251	6,766	13	1,267	25,890	97,235	42,791	2,179	-											
United Kingdom	2,818,390	810,289 2,046,269	6,345 10,098	28,829 115,525	819 42,321	64,689 174,573	62,627	40,173	19,854	22,519	132											
West Germany	1,625,434	587,038	2,658	64,918	10,741	202,270	39,247 23,972	274,253 679,152	81,721 29,357	33,903 25,188	481 139											
other West European countries, total	2,593,006	1,730,371	553	48,521	5,691	111,985	190,643	476,330	15,056													
Austria	48,556	16,480	40	1,356	15	8,930	14	20.705	203	13,816 814	40											
Finland	22,161 220,364	6,269 215,879	13	1,521 703	(2)	6,333		7,723	122	180												
Liechtenstein	17,992	1,708	=1	703	379	202	1,895 8,866	376	915	18	6											
Monaco	486	38	-1	98		142		6,831		208	_											
Norway	91,642	70,868	25	973	6	6,696	-	8,835	4,186	48	4											
Portugal	33,829	23,856	-	979	_	4,480	_	4,061	222	213	17											
Spain	147,591 136,465	97,115 84,341	384	6,623	768	21,442	43	16,248	999	4,353	_											
Switzerland	1,854,544	1,202,120	384 92	6,694 28,699	859 666	22,532 40,018	179,825	18,056	1,539	2,049	12											
Turkey	16,372	11,696	_	870	-	642	179,825	391,111 2,384	6,772 90	5,241 690	-											
Other	3,006	-	-1	-	2,999		-1	-,504	8	- 090	_											
ast European countries, total	145	(2)	-	13	_	_	_	132	_[_	_											
	145	1									_											
East Germany	(²)	(7)	-1	(2)	-	-	-	132		-1	_											

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporation—Continued

					Controlled Fore Payments by fore			d	•		
Country of incorporation of						rporation filing		<u> </u>			
Controlled Foreign Corporation	Total	Purchases of stock in trade	Purchases of property rights	Compensa- tion paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Africa, total	875,397	523,451	5,622	22,719	9,490	16,564	25,731	242,876	16,387	10,717	. 1,841
North Africa, total	30,575 33	25,065	-	805 33	8	216	· 111	3,403	18	949	-
Egypt Libya	9,075	6,243	_	169	6	=	-	2,657	=	_	_
Morocco	1,281	408	_	 575	2	10	111	129	(²) —	47	_
Other	20,186 81,215	18,413	_	29	-	206	-	618	18	903	_
Kenya	52,423	77,148 50,749	_	1,109 579	_	496 356	-	2,445 740	16	_	_
Tanzania Uganda	9,840 4,636	9,840 4,237	=	- 48	_	_	-	 351	_	_	-
Other	14,316	12,322	-	483	-	141	_	1,355	16	=	=
West and Central African countries, total	337,723 2,698	84,751 1,598	4,645 —	10,932 118	8,417	1,657 37	24,916	183,355 934	14,975	2,234	1,841
Liberia	293,115 20,642	63,590 5,786	4,645	10,138 216	8,396	934	24,916	161,990	14,670	1,996	1,841
Zaire	1,206	457	=	327	22	647 38	_	13,947	295	19 89	
Other	20,061 425,885	13,321 336,487	977	133 9,873	1.064	- 14 105	704	6,485	5	117	_
Malawi	135	-1	-	135	1,064 —	14,195 —	704 —	53,673	1,378	7,534 —	Ξ
Rhodesia	10 419,870	10 332,704	977	9,728	1,064	14,039	704	52,129	1,378	7,146	
ZambiaOther	4,947 924	3,774	_	9	_	156	-	620	-	388	_
Asia, total ³		1 117 245		50 503	-	-		924		-	_
Middle East, total	1, 871,15 1 39,059	1,117,345	77	50,527 1,370	3,352 291	1 07,832 3,357	284,905 130	213,132	15,243	78,640	98
Iran Iraq	7,439	5,000	-	523		312	65	4,303 1,505	1,386 35	189 —	_
Israel	354 9,917	354 4,475	-	252	86	2,203	65	1,712	1,029	_ 95	_
Lebanon	6,404	4,455		425	-	809	-	524	192	=	-
Qatar Saudi Arabia	88	32	_	=	=1	=		_	_[_ 56	=
United Arab Emirates Other	671 14,187	13,718	_	123 47	205	33		540 23	8 121	38	_
Southern and Southeastern Asia, total	1,098,254	711,473	75	24,175	2,114	16,966	207,753	71,454	6,846	57,299	98
BangladeshIndia	88,130	85,462	_	230	10	106	559	-1	-		_
Indonesia Malaysia	23,303 66,999	9,253	-	4,605	187	466	1,896	1,725 1,840	37 827	4,229	=
Pakistan	4,534	40,159 957	듸	2,673 425	=	672 58	/ 48	6,478 3,041	169	16,848	
Philippines Singapore	388,752	288,827	75	5,326	1,129	6,312	60,579	22,288	2,758	1,360	98
South vietnam	488,456 1,278	273,813 335	, -1	8,509 82	748	4,958 702	143,670	22,824	686	33,249	_
Sri Lanka Thailand	255 28,649	45 6,615	=[1,690	- 40	3,693	1,000	181 11,974	2,027	1,612	_
Other	7,896	6,008		607	-	5,050	-	943	338	1,012	=
Eastern Asia, total* China, Peoples Republic of	733,838	377,839	. 2	24,982	947	87,509	77,022	137,375	7,011	21,152	_
China, Republic of (Taiwan) Hong Kong	93,028	55,777	-	3,337	192	4,023	430	15,440	679	13,151	=
Japan (Including Okinawa and Byrikyr) Islands)	353,953 283,089	221,883 98,182	- 2	3,521 17,897	112 643	4,598 78,274	75,292 1,300	41,115 80,546	5,974 147	1,457 6,099	=
South Korea, Republic of	3,375	1,998	-	226	-	615	-	-	92	445	_
Australia	1,087,916	755,299	3,167	38,921	3,071	59,305	64,918	137,519	15,717	8,789	1,209
New Zealand	839,588 248,277	522,395 232,905	2,893 274	36,436 2,461	2,865 206	55,154 4,151	64,918	130,251 7,269	15,394 297	8,084	1,199
Other	50	-		24	-	4,131	=		26	704	10
uerto Rico and U.S. Possessions, total	680,226	652,626	203	1,592	301	503	5,254	1,684	15,016	3,048	_
Puerto Rico U.S. Possessions	75,177 605,049	55,212 597,414	203	1,315 277	301	501	5,254	1,684	9,959	749	_
ountry not stated	555,543	337,414	-	211	-	2	-	-	5,057	2,299	_
	-	-	-	-	-	-	-	-	-	-	-
ther geographic classifications (combinations of countries shown above):	ĺ	1			1						
Economically less-developed countries	22,215,990 7,585,431	15,747,050 4,080,481	43,743 5,871	673,677	95,113	1,150,815	794,837	3,010,719	361,667	335,451	2,916
OPEC countries	398,140	244,627	5,871	208,860 12,599	29.242 6.944	165,147 7,961	1,652,038 5,537	1,084,255 95,254	153,462 5,018	203,755	2,320

UNITED STATES CORPORATIONS WITH IUIAL ASSETS OF CORPORATIONS REPORTED ON FORMS 2952
Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporation—Continued UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN

	the Magnetic way of the second	e en en en en en en en en en en en en en	a da er i 1966 i Dalimer f e i santare 1983 i galimer		Controlled Forei	ign Corporation	ns-Continued				
			The state of the s	F	ayments by forei	gn corporation	s to-Continue	d			
Country of incorporation of		7 - 84	yara Maraka	Any corp	orations controlle	d by the U.S.	corporation fili	ng return			
Controlled Foreign Corporation	Total	Purchases of stock in trade	Purchases of property rights	Compensa- tion paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
and the state of t	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All geographic areas	31,523,039	18,579,766	86,381	2,118,671	322,364	677,885	5,929,101	2,474,957	1,036,538	288,877	8,49
Canada	3,972,952	2,343,083	817	201,642	74,835	63,237	736,963	330,785	197,468	22,497	1,62
atin America, total	1,722,811	1,067,539	3,692	102,856	25,135	51,451	196,153	136,757	102,983	35,723	52
Mexico	88,690	47,254	273	6,177	4,618	5,463	5,572	9,414	7,693	2,149	. 7
Central America, total	874,439 24	576,348	_	65,659 24	6,509	31,881	101,214	43,820	43,406	5,154	44
Costa Rica	3,873	1,865		330	73	187	535	99	180	604	
El Salvador	4,900	4,769	S 1	- 66	1		=	44	20	```.' —	. :. <u>.</u>
Guatemala Honduras	10,767 3,055	6,943 192		630 193	10	90 333	813	2,411 1,091	338 269	345	_
Nicaragua	1,838	1,148	<u> </u>	149	76	300	- 013	295	112	157 57	-
Panama, excluding Canal Zone	849,981	561,432	· · · · · · · · · · · · · · · · · · ·	64,267	6,342	31,270	99,867	39,879	42,487	3,991	44
Caribbean countries, total	82,647	48,892		2,275	154	408	15,892	3,485	6,466	5,074	_
Cayman Islands (British)	45,006	41,605	=	456	56	-1	1,202	1,500	186	1	
Dominican Republic	1,087	138	五	13	-1	100		833	1	2	-
Jamaica	32,214	6,748		1,033	98	231	12,485	531	6.042	5,046	: <u>-</u>
Trinidad and Tobago	3,678	-	·	762	· II	41	2,205	481	189	0,0-0	
Other	663	401		12	-	36	_	140	49	25	-
South America, total	677,035	395,044	3,419	28,745	13,855	13,699	73,473	80,037	45,417	23,346	
Argentina	99,936	64,270	624	6,201	463	6,573	6,430	11,263	3,528	585	
Brazil	238,874	161,506		6,045	5,219	1,071	12,286	36,378	11,495	4 974	-
Chile	6,327	2,037	· .41	254	1,621	1,006	31	30,370	1,380	4,874	
Colombia	31,046	9,098	189	2,103	3,215	331	4,226	7,244	2,476	2,164	-
Ecuador	6,841	4,163		25	_	52	** <u>- </u>	2,569	29	4	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
Paraguay	0.000	2.750	-	: <u>-</u> -	-1		·		-1	- 14 (1 <u>4</u>)	
Peru Uruguay	6,006 1,445	3,750 576	===	476 521	18	350	93	875	444	14	
Venezuela Other	286,427 132	149,644	2,606	13,120	3,316	4,317	50,226	21,577	149 25,917	15,705	State I
						_	_	132	_	-	- -
Other Western Hemisphere, total	3,214,849	1,524,232	104	557,711	4,023	188,986	690,472	212,037	36,434	437	. 41
The Bahamas	1,860,558	937,704	104	551,244	1,459	164,540	127,703	57,855	19,129	437	38
Bermuda	793,171	577,668	_	5,429	2,241	4,038	55,908	139,254	8,632	-	·
Netherlands Antilles Other British West Indies	546,351 12,088	5,387 836		784 225	314 10	20,282	506,760	6,028	6,768	- 840 ° - 1 - 1	2
Other	2,681	2,636	三三	29	[0]	127	100	8,900	1,890 16		_
urope, total ³	18,791,761	11,492,563	81,564	1,110,532	195,705	047 475	0 607 500	4 000 400			
			13.0			247,175	3,637,580	1,388,406	499,952	132,695	5,58
Common Market countries, total	16,959,755 1,341,316	10,335,959 1,113,323	80,516 771	935,557 51,629	160,516 30,214	207,396	3,496,005	1,163,275	446,072	129,707	4,75
Denmark	343,121	317,852	31	8,645	852	9,386 950	71,405	19,515 3,926	36,910 10,145	4,321	3,84
France (including Andorra)	1,246,742	814,977	1,260	211,123	24,077	26,154	58,666	52,449	56,694	1,182	16
Ireland	40,645 1,392,637	7,457 1,203,788	1,231	4,182	58	1,265	15,486	9,861	1,489	653	19
		46.00	1,231	51,998	9,415	7,363	70,907	18,393	27,807	1,561	17
Luxembourg Netherlands	2,239,495 1,743,576	63,799 761,430	1,394	24,421 74,606	1,718	749	2,108,875	13,901	21,348	4,552	13
United Kingdom	5,278,679	3,688,493	74,033	180,813	15,333 30,024	11,012 103,171	647,146 353,232	131,636 617,097	83,249 141,435	17,637 90,283	. 13- 90
West Germany	3,333,544	2,364,842	1,798	328,141	48,827	47,345	169,577	296,497	66,995	9,518	
Other West European countries, total	1,831,846	1,156,604	1,048	174,905	35,184	39,778	141,575	225.060	53,868	2,988	83
Austria	103,199	64,743	890	8,183	47	11,937	5,558	10,713	1,111		1
FinlandGreece	18,481	15,258	65	1,249	23	75	-	1,461	177		23
Liechtenstein	15,240 9,998	9,015 4,942	55	2,013 987	651 801	569 67	923	2,000	1,661 278	333	· · ·
Monaco	471	267	_	168	. 001	<u></u> 1	923	2,000	36		-
Norway	341,492	316,134		9,675	962	1,117	1,558	6,575	5,472		-
Portugal	68,071	60,108		4.034	300	1,391	_[1,432	746	59	
Spain	146,731	50,261		57,175	2,820	1,055	5,255	21,164	6,450	2.085	46
Sweden	318,275	254,271		20,614	992	2,515	11,728	15,097	12,909	148	- 12 to -
Switzerland Turkey	802,303 7,516	376,240 5,364	93	70,685 121	28,425 98	21,035	116,549	163,778	25,029	355	- 11
Other	7,510	3,304	=	121	65	17	- 4	1,908	(2)	8	-
East European countries, total	160		,. 7	70	_1	_	7		''	71	
East Germany	160	=1	=	. 70	5	2 2	<u> </u>	71 71	12 12		
Other	=	_	, -1	: =1			=1	30 - 2 <u>0</u>	<u>"</u>	wa san⊒l	

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

		-			Controlled Fore	ign Corporatio	ns-Continued				
"				F	ayments by fore	ion corporation	ns to-Continue	d			
Country of transporters I					orations controlle						
Country of incorporation of Controlled Foreign Corporation	Total	Purchases of stock in trade	Purchases of property rights	Compensa- tion paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(94)	(95)	(96)	(97)	(98)	(99)	' (100)	(101)	(102)	(103)	(104)
Africa, total North Africa, total Algeria Egypt Libya	1,484,040 6,961 1,052	601,937 4;065 — 342	27 — —	43,718 212 —	4,825 (²) — —	82,529 . 349 178	469,555 - - -	1 42,246 2,271 532	87,781 — — —	51,328 63 —	•
Morocco Other	4,648 1,262	3,191 532		211	(2)	171	_	1,012 728	Ξ	63	
East Africa, total Kenya	5,671 3,603	1,176 314	_	1,528 995	35 24	59 9	55 55	2,608 2,062	167 145	44 —	
Tanzania Uganda Other	519 518 1,031	15 — 847	_	358 117 581	_ 	_ _ 50	-	145 401	 - 22	_ _ 44	
West and Central African countries, total	1,036,036 20,736	250,755	_	31,777 2,524	2,778	79,986 —	462,386 —	81,295 342	76,517 29	50,469 17,840	
Liberia Nigeria Zaire Other	967,682 24,553 20,150	214,065 15,179 19,662	_ 	27,014 1,283 132	2,744 27 —	74,786 5,142 —	462,386 — —	78,590 2,218 —	76,030 236 190	31,994 468 166	-
Southern Africa, total	2,915 435,372 165	1,849 345,941 —	27	824 10,20 i 95	2,011	58 2,135 —	7,114 7	145 56,073 70	32 11,098 —	752 —	2
Rhodesia South Africa (including South-West Africa) Zambia Other	775 427,301 6,502 629	71 340,287 5,209 374	- - 27	500 9,016 407 182	1,910 101 —	2,067 - 31	7,114 — —	55,227 775 —	167 10,907 9 15	- 751 1 -	2
sia, total ³	919,759 36,044	562,595 16,833	32	27,720 942	4,274 186	20,008 10,876	83,73 7 801	181,108 4,488	28,358	11,804	1
Iran Iraq	2,773	1,431	=	58	-	427	-	714	1,316 106	573 36	
IsraelLebanon	17,907 2,415	13,890 937	-	538 —	6	24 445	50 751	2,912 222	395 41	65 18	
Gatar Saudi Arabia United Arab Emirates Other	1,382 10,346	53	=	37 260	_ _ _	726 9,254	=	482	672	84 159	
Other	1,221 300,176 570	522 204,933 313	9	9,868 -	180 2,041	2,990	30,933	158 37,127 257	7,130	5,109	
India Indonesia Malaysia	5,960 20,541 145,451	4,847 8,018 137,073	=	35 2,340 878	 516 228	27 612 389	 2,626	881 7,194 1,052	38 1,063 461	131 800 2,743	
Pakistan Philippines Singapore	3,096 53,328 52,244	2,194 25,455	9	406 1,141	- 151	- 468	32 14,154	419 9,176	46 2,682	- 54	
Singapore South Vietnam Sri Lanka Theilord	3,728 98	13,579 3,578	=	4,120 19	1,133 — —	881	14,103 18 —	15,830 112 98	1,385	1,213 — —	
Thailand Other Eastern Asia, total	14,594 567 583,539	9,875 — 340,829	23	928 — 16,910	2,046	613	- - 50,000	1,553 556	1,456	168	
China, Peoples Republic of China, Republic of (Taiwan) Hong Kong	61,956 304,962	33,268 201,808	4	649 6,286	594 1,260	6,142 5	52,003 — 837 29,150	139,492 — 24,189 51,738	19,912 — 2,413 14,653	6,123 — 1	
Japan (including Okinawa and Ryukyu Islands)	211,357 5,264	105,097 657	20 —	9,941 35	192	6,133 2	21,994 22	59,139 4,425	2,723 123	6,119	
eania, total	750,295 688,577	385,018 352,676	1 45	69,358 58,754	13,541 13,397	13,153 10,643	82,690 79,943	81,596 72,371	70,346 66,584	34,394 34,034	!
New Zealand	46,140 15,579	26,753 5,588	25 —	10,375	144	146 2,364	2,659 88	4,676 4,549	1,002 2,760	359	
urto Rico and U.S. Possessions, total	209,290 457,281	602,801 158,152 444,648	-	5,135 4,842 294	26 26	11,345 41	31,950 31,950	1,816	13,216 12,386	-	
untry not stated	-	**4,040	_	-	_	11,305	_	205	830	_	
ner geographic classifications (combinations of countries shown above):							ļ			}	
Not economically less-developed countries Economically less-developed countries DPEC countries	24,292,868 7,230,011 352,863	14,765,063 3,814,704 178,489	82,485 3,897 2,606	1,394,876 723,725 17,123	286,244 36,115 3,859	326,087 351,797 20,529	4,499,914 1,429,187 50,226	1,946,676 528,209 34,753	789,204 247,323 28,023	195,405 93,472 17,256	6,9 ⁻ 1,58

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

l				Controlled Fore	ign Corporatio	ns—Continued				
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		10						13		
Total	Purchases of stock in trade	Purchases of property rights	Compensa- tion paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
1,244,282	1,213,090	607	821	442	1,111	2,935	19,236	4,258	1,783	-
27,725	12,699	-	82	24	294	-	13,823	804	-	-
37,050	33,636	607	181	8	_	2,221	20	186	192	-
24,265	23,870	_	181	-	_		-	61	153	-
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	1 860	_	-	-		-	435	-	-	
22,013	21,541	=	115	<u>'</u>	_	=1	_	26 _	357	
-	-	-	-	-[-1	-	-	-	~=	
-{	-	-1	-1	-\	-	-	-{	-	-}	•
Į.										
	-	-	-[-[-ļ	~	-	긔	-1	
	(105) 1,244,282 27,725 37,050 24,265 134	Total of stock in trade (105) (106) 1,244,282 1,213,090 27,725 12,699 37,050 33,636 24,265 23,870 1344 — ——————————————————————————————————	Total Purchases of stock in trade property rights (105) (106) (107) 1,244,282 1,213,090 607 27,725 12,699 — 37,050 33,636 607 24,265 23,870 — 134 — — — — — — — — — — — — — — — — — — —	Total Purchases of stock in trade of stock in tr	Payments by fore Total Purchases of stock in trade Purchases of stock in trade Purchases of stock in trade Purchases of property rights Compensation paid for certain services Commissions paid Purchases to property rights Purchases to property paid for certain services Purchases to property paid for certain services Purchases to property paid for certain services Purchases to property paid for certain services Purchases to paid for paid services Purchases to paid for certain services Purchases to paid for paid services Purchases to paid for paid services Purchases to paid for paid services Purchases to paid for paid services Purchases to paid for paid services Purchases to paid for paid services Purchases to paid for paid services Purchases to paid for paid services Purchases to paid for paid services Purchases to paid for paid services Purchases to paid for paid for paid services Purchases to paid for paid	Payments by foreign corporation 10 percent or more U.S. shareholders of the Purchases of short in trade Purchases of property in trade Purchases of property in trade Purchases of property in trade Purchases of property in trade Purchases of property in trade Purchases of property in trade Purchases of property in trade Purchases of property in trade Purchases of property in trade Purchases of property Purchases of property Purchases of paid or	Total Purchases of stock Purchases Pu	Payments by foreign corporations to Communication Commun	Total Purchases Purchases Office Purchases Office Purchases Office Purchases Office Offic	Purchases Purchases Purchases Compensal Purchases Compensal Purchases Compensal Purchases Compensal Purchases Compensal Purchases Compensal Purchases Compensal Purchases Compensal Purchases Compensal Purchases Purchases Compensal Purchases Purc

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952 Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

· L					Controlled Fore						
					Payments by fore						
Country of incorporation of			1	0 percent or r	nore U.S. shareh	olders of the	Controlled Fore	ign Corporation	15		
Controlled Foreign Corporation	Total	Purchases of stock in trade	Purchases of property rights	Compensa- tion paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payment not allocable
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
<u>†</u>											
rica, total	8,930	6,789	-	7	-	_	-	2,043	-	90	
North Africa, total	-	-	-	-	_	-	_	-	-	-	ļ
Algeria				_			_	=1	=(-	
Libya	-	-	-	_	-	-	_	-	-	<u> </u>	
Morocco Other	_		_	_	_	_[_		_{}		
East Africa, total	_							_!	_!		
Kenya	=1	=	_	_	_	=		=	_	_	
Tanzania	-	-1	_	_	_		_	-1	-1	-	
Uganda Other	_	_{	_	_	_	_	_	=1	=1	_	
West and Central African countries, total	[_	_	_	_	_	_	_	_	_	
Ghana	_{	_		_	_	=	_	-1	_}	=	
Liberia	-[-	_	-		-!	-	=	-[
Nigeria	_	_	_	_	_	-	_	_}	_}	_	
Other	-	-1	-	_			_	-	-[-	
Southern Africa, total	8,930	6,789	_	7	-}	-		2,043		90	
Malawi	-	-[-	-	_	-1	-		-	-	
South Africa (including South-West Africa)	8,930	6,789	_	- (7		=		2,043	=1	90	i
Zambia			_		-	-(-1	-	-	-	
Other	-1	-	-	-}		-1	-	-1	-)	-	
ia, totals	894,510	892,474		105	17	760	_	1,000	146	8	
Middle East, total	1,000	_]	-1	_	_)	_	_i	1,000	_	-1	
Iran	-1	-[-	-1	-	-	-	-1		-	
Iraq Israel	1,000	_1	=1	_]		긔	=	1,000	_]	_1	
Lebanon	-	=1	-	-[-	-	-1	-	-	-i	
Qatar	_	_[_	-	_	_	_	_l	· _	_	
Saudi Arabia		-{	-[-	-(-(-i	-1	-1	-[
United Arab Emirates Other	=1	_]	=1	=	=	_]	=1	=1	_	=1	
Southern and Southeastern Asia, total	1,969	1,794	_	29	_(_(_i	_1	146	_	
Bangladesh	-	1,,,,,,,	-	=	_	-		-	-		
India Indonesia Indonesia	84	-j	-	-[-	-	-	-	- 84	-{	
Malaysia	94	=1	_	=1	=1	=1	=	_	-1	=	
Pakistan	-}					-1	-		-	-1	
Philippines	-1		-	-1	_	-	-	-	-	-	
Singapore South Vietnam			_[_	-	_	-	-		_	
Sri Lanka	=1	· =1	=	=1	=	=1	=	=1	=1	1	
Thailand	1,885	1,794		29	-\	-1		{	62	-\	
Other						1	-1	-1	-	-1	
Eastern Asia, total* China, Peoples Republic of	891,541	890,680	_}	77	17	760		· =\	=1	8	
China, Republic of (Taiwan)	-	- =	· =		=	-	=	-1	-	=]	
Hong Kong	13,948 877,593	13,846 876,833	-	77	17	760	-1	-	-	8	
South Korea, Republic of	677,593	8/0,833	=]	=	=1	/60	=1	긔	=1	=	
1			1	1	1]]	ľ	1		
eania, total	2,768	2,003	-/	-1	-1	56	709	-	(²)	_	
Australia	2,768	2,003	_1]	-1	56	709		(²)		
Other	_	=1	_1	_	-1	_]	<u>-</u>]	={	=1	=1	
nete Rice and H.C. Responsions intel]]	1	}	ł])	1	1		-
erto Rico and U.S. Possessions, total	-(7[-1	-[-[-	-	-	-(-	
Puerto Rico J.S. Possessions	_}	_	_	_[_[_	-			_	
	_[-[-	-1	-1	-	-[_	-	-[
untry not stated	-[-	-[-	-	-	-	-1	-	
ner geographic classifications (combinations	{	-	1	į	t	ļ	-	į	i	1	
of countries shown above):			J	ł	ł	ļ	1			. 1	
lot economically less-developed countries	1,204,263 40,020	1,177,660 35,430	607	612 209	433	1,111	714 (2,221	18,216	3,926	1,591 192	
OPEC countries	2,293	33,430	507	- 209	8	=	2,209	1,020	84	192	

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952 Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporation—Continued

	L				Controlled Fore	ign Corporatio	ns-Continued				
					Payments by fore	ign corporation	ns to-Continue	d			
Country of incorporation of	[10	percent or n	nore U.S. shareho	olders of the l	J.S. corporation	filing the retu	ırn		
Controlled Foreign Corporation	Total	Purchases of stock in trade	Purchases of property rights	Compensa- tion paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)
All geographic areas	227,304	98,210	(²)	12,241	1,941	2,902	16,109	9	95,198	457	23
Canada	64,841	59,543	_	2,179	77	664	_	_	2,378	1	٠
atin America, total	5,264	1,435	_	272	_	720	_	_	2,837	_	
Mexico	2,304	1,435	_	162	_	667	_		40	_	
Central America, total	2,335	_	-	_	-	-	_	-	2,335		
Belize		'-	_		_	_[_			-1	
El Salvador			_)		=1	=!	_1	
Guatemala	.=(_	-	[. — į		-!	-1	
Honduras	126	-	_	-	-	-[-	-	126	-1	
Nicaragua Panama, excluding Canal Zone	2,209			_		=1	_	_	2,209	_}	
Caribbean countries, total	572	-i		.,,	_	f			- 1	-1	
Cayman Islands (British)	3/2		_	110	_}	=	_	_	462	-1	
Dominican Republic					. –{	=(=(=1	=1	<u> </u>	
Haiti			-	. l	-,	- J		-	-1	-1	
Jamaica	572			110		-1	_	-1	462		
Other	_1	=1	_	-=1	1	_[=1	=	=!	=1	
South America, total	54	_1	_	·	j.	54		j	i	-1	
Argentina	=1	=1	=	_1	=1	27	<u> </u>	=1	=1	=1	
Bolivia			[-	_ł	_	-1			- 1	
Brazil	-(-	-	-	-[-}	-{	~]	{	-
Chile Colombia		=1		-	-[-	-	-1	-1	-	-
	_i			_i	- <u>i</u>	_{\	-1	-1	-1	-}	-
Ecuador Paraguay	_[[=!		_[=[-	-({	-[-[-
Peru	- i	_	_	=	<u> </u>	_)	=	_]		=1	-
Uruguay		-\	-}			_}	-	-\		_{	
Venezuela Other	54	-[_[-	-	54	-	-[-]	-	-
Sales	-}	-i	-1	-)	-1	-1	-1	-	}	-)	-
Other Western Hemisphere, total	29,518	-{	-(1	17	· -(_l	_	29,501	_	_
The Bahamas	28,586	-	-1	-i	17	-1	-1		28,569	-	-
Bermuda	932	-	-}	-	-(-1	-	-\	932		-
Netherlands Antilles	=1	_	=1	=	=	=1	=1	_	_	-	-
Other	-1	—í	-1	=1	_}	=1	<u> </u>	_	_i		_
			į	[[l	- (ĺ		
urope, total ³	89,857	29,122	-	5,111	1,471	1,452	12,418	9	40,033	2	23
Common Market countries, total	83,024	27,775	-	4,751	1,386	1,452	12,106	9	35,306	1	23
Belgium Denmark	1,598	519	-1	462	-	353		-1	26	·	23
France (including Andorra)	4,522	247	=1	70	(2)	=1	_i	_	4,205	_1	-
ireland	(2)	-1	-1	(²) [''	[_[[4,203	=1	_
Italy (including San Marino)	1,706	56	-1	300	~	10	44		1,296	-1	-
Luxembourg	15,898			_{-}	891	_{	_{	_{	15,007		_
Netherlands	1,177	326	-	302	473	76		-!		-1	-
United Kingdom West Germany	50,375 7,748	22,402 4,225		2,405 1,213	22	915 98	12,000 62	9	12,653	1	-
Other West European countries, total	6.833		_{		J	30	- j	9	2,119	-	-
Austria	2,874	1,348	<u> </u>	360	85	-	312	~	4,727	1]	-
Finland	2,074	_	=1	=1	=1	_1		=(2,874	_(-
Greece	!	!	_]	_j	-1	_[-1	-1	_[=1	_
Liechtenstein	314	-}	-\	-i	-t	-1	312	-}	2	-1	
Monaco	183	98	-(-1	-	-1	-1	-	-1	-	
	,,,,,	30	-)	-1	85	-	-1	-j	-1	-)	-
Portugal	_/	-1		-[-(-(-[-[-	-1	-
Sweden	952	608	_	343	=	=	_[- 2		-
Switzerland	2,510	642	=	17	=}	=1		=	1,850	-1	_
Turkey	-	-1	-	-1	-1	-1	_ł	_]	-,555	_'	_
Other	-1	}	-1	-}	-\	-1	-}	-1	-i	-1	-
East European countries, total	-1	-{		-	-(_i	- l.	-1	{	_	_
East Germany]	-1	-	-1	-}	-1	-]	-1		-1	-
Other	-	-(-	-1	-1	-	-(-		-}	-
Footnotes at end of table.	'	•		1	,	J	1	1	1	1	

Table 7.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

					Controlled Fore	ign Corporatio	ns-Continued				
					Payments by fore			d			
Country of incompanion of			10		nore U.S. shareh				rn		
Country of incorporation of Controlled Foreign Corporation	Total	Purchases of stock in trade	Purchases of property rights	Compensa- tion paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)
files Asket	0.004		(2)	4.500					0.404	474	
frica, total	6,994	87	(²)	4,536	-	64	2	-	2,134	171	
Algeria	-	60	_					_			
Egypt		-	_	-	Į –	-	<u> </u>	-		-	
Libya Morocco	60	60	_	1 =]		_	_	_		
Other	-1	-	_	-	-	_	-	_	-	-	
ast Africa, total	-)	_	_	_	_	_	_	-	-	_	!
Tanzania	_	_	_	_		_	_	_	_	_	
Uganda	=	_	_	_] _		_	_	_		
Other	-{	-	_	-	-	-1	_	-		-1	
West and Central African countries, total	6,670	-	_	4,536	-	-[-	-	2,134	-1	
Ghana	4,536 2,134	_ [_	4,536	_		_	=!	2,134		
Nigeria	-,	-(-	_	ļ — i	_[-	-	-1	
Zaire Other	_		_	_	[<u>-</u>	_		_	_	_	
cuthern Africa, total	264	27		_		64	' <u>"</u> ,	_		171	
Malawi	204	-1	(²) —	_		-	2	_)	_	1/1	
Rhodesia		[_	-	_	· -1	-1	-	·	
South Africa (including South-West Africa)	264	27	(²)		_	64	. 2	=\		171	
Other	-{	-	_	_		-	_	-1	_{		
a, total ³	30,538	8,021		139	91		3,688	_ [10 214	283	
iddle East, total	6,820	. 8,021	_	139	91	2		-1	18,314	263	
iran	0,020	=1	_	_		=	3,688	_[3,132	_	
raq	-	-[-	-	-[-1	-1	- j	-j	-1	
srael	6,820		_	_		_1	3,688	-)	3,132	_	
Datar	0,020	أب			_1	i	5,000	_1	3,102		
Saudi Arabia	=1		~-			-1	=		_1	=	
United Arab Emirates	-{	-}	-	-(· -{	· -}	·}	(-	
Other		-1	-1	-		-	-[-	_	-	
outhern and Southeastern Asia, total	43	. =1	_[_!	9	2	_[_[32	_	
India	-1	-1	-1	_i	-1	-1	-1	-1	-[_{	
indonesia		=1	_	_!	-1	~	=	-)	-[-	
Pakistan	=	=1	_	=)	=1	=	. []	_]	_	Ξ]	
Philippines	_)	-1	_	_	_1	_!	_}	_	_1	_1	
Singapore	}	-		-{	-	-1	-	-\	-1	_}	
South Vietnam	- 2	=	_	_	=1	-	=1	_}	_{	_{}	
Thailand	41		_	_}	9	-}	-1	_	32	={	
Other		-	-	-	-(-	-	-	-	-{	
stern Asia, total*	23,675	8,021	_	139	82	-	-	-	15,150	283	
China, Republic of (Taiwan)	18	18			=1	=	=1	=	_[=	
Hong Kong	23,657	8,003		139	82	-	-	-	15,150	283	
South Korea, Republic of	_	_]	_]	_]	=1	_1	_1	_1		=1	
	202	1	1		400	ĺ	Ì	j	ا۔		
nia, totalstralia	292	-	-		285	-	-1	-)	2	-1	
w Zealand	292	_	_}	41	285	Ξĺ		_)	2	<u> </u>	
ner	-{	-	-	-1	}	_}	_	_	_{	-{	
to Rico and U.S. Possessions, total	_}	_{	_	_}	_	_}	_ }	_ }	_	_[
erto Rico					{	,-	_	_{{	-		
5. Possessions	긔	=1	=1	_!	=1	=1	_	_	긔	=1	
Í		ľ		1	į		ł	ĺ	ł	[
try not stated	-		-1	-1	-	-1	-}	-	-	-1	
r geographic classifications (combinations	1	1)	1	Ì)	Ì	1	1)	
of countries shown above): It economically less-developed countries	178,911	96,696	(2)	7,433	1,915	2,179	12,420	او	57.563	457	2:
onomically less-developed countries	48,393	1,514	`′ _}	4,808	26	722	3,688	-1	37,635	73/	2.
PEC countries	54 (!	-!		-1	54	_!	_	_\	!	

^{*}Not shown to avoid disclosure of information for specific corporations.

*Since most U.S. corporations have Controlled Foreign Corporations incorporated in more than one country, the data in this column will not add to totals.

*Less than \$500.

*Includes "Not allocable" which is not shown separately.

*Includes "Other" which is not shown separately.

*Other than controlling U.S. corporation.

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding.

Table 8.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation

[Money amounts are in thousands of dollars]	T				Contr	olled Foreign Co	rporations			
	Number	Number			Current earnings	Current	Current	Foreign inc	come taxes	Current
Selected country of incorporation and ownership level of Controlled Foreign Corporation	of U.S. corpora- tion returns	Number of foreign corpora- tions	Total assets	Business receipts	and profits (less deficit) before taxes	earnings and profits (+) before taxes	earnings and profits deficit before taxes	Net taxes	Foreign income taxes (+)	earnings and profits (+) after taxes
All Geographic Areas	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Directly owned	666 358	12,548 6,594	183,288,792 45,087,992	225,600,227 55,670,996	17,314,138 3,623,939	19,136,693 4,357,115	1,822,555 733,176	6,073,342 1,432,426	6,183,546 1,479,784	13,039,989 2,901,853
Directly owned Indirectly owned Latin America, Total	525 192	1,880 1,117	36,735,753 11,216,045	41,725,823 12,246,769	4,424,191 864,444	4,626,541 903,431	202,350 38,987	1,811,911 303,685	1,822,139 309,148	2,810,100 595,099
Directly owned Indirectly owned Mexico	430 182	850	20,896,550 4,267,206	22,079,000 4,394,048	2,074,835 322,239	2,291,677 389,405	216,842 67,167	554,017 86,570	557,964 86,931	1,745,137 305,188
Directly owned	287 71	614 139	3,066,537 361,142	4,311,074 452,957	434,157 48,717	456,281 51,808	22,124 3,091	196,284 19,922	198,059 19,930	259,270 31,900
Directly owned	195 60	179	6,025,229 739,979	4,266,200 955,830	715,546 69,477	733,854 81,598	18,308 12,121	63,743 8,284	64,222 8,456	670,345 73,224
Directly owned	40 13	49 21	99,099 41,641	77,574 57,684	6,941 2,273	8,304 2,584	1,363 311	2,740 552	2,768 601	5,570 1,989
Directly owned Indirectly owned Guatemala	13 6	15	33,792 16,975	36,317 65,083	3,488 —80	3,494 1,221	7 1,301	420 174	420 174	3,074 1,047
Directly owned Indirectly owned Honduras	47 20	58) 25	120,087 41,374	139,666 41,440	13,749 4,420	14,104 4,627	354 207	5,322 1,908	5,322 1,908	8,873 2,718
Directly owned Indirectly owned Nicaragua	16	21 18	120,367 133,623	108,860 30,903	5,896 3,696	11,487 3,955	5,592 259	3,348 913	3,348 913	8,146 3,075
Directly owned	19	24 22	66,886 7,983	65,212 8,890	8,823 —131	9,574 507	. 751 . 638	682 96	817 96	8,892 421
Directly owned indirectly owned Caribbean Countries, Total	157 40	316 81	5,583,533 492,515	3,836,359 747,956	676,486 58,970	686,727 68,375	10,241 9,405	51,184 4,561	51,500 4,683	635,673 63,717
Directly owned	87 24	142 46	489,743 143,580	449,585 61,677	28,495 14,651	32,435 14,694	3,940 43	4,075 3,600	4,076 3,602	28,379 11,092
Directly owned	14	21	50,314 71,468	35,832) 22,210	1,474 8,435	3,308 8,475	1,834 40	412 1,803	412 1,803	2,896 6,672
Directly owned	6 - 40	57	4,388	4,792	1,408	1,533	124	473 —	473	1,061
Indirectly owned Trinidad and Tobago Directly owned	16	23	361,232 47,033 8,491	257,518 17,164 5,582	14,864 1,796	16,250 1,799	1,386	2,499 850	2,501 852	13,769 948
Indirectly owned South America, Total Directly owned	316	1,261	19,836	7,493	1,428	1,438 1,428 1,069,108	172 470	551 713	551 713	887 714
Indirectly owned Argentina Directly owned	138	486	3,022,505	2,923,584	189,393	241,305	172,470 51,912	289,916 54,762	291,606 54,943	787,142 188,971
Bolivia Directly owned	40	71	549,301	608,199	-1,718 832	159,362 18,467 866	81,569 20,185	50,873 3,436 260	51,216 3,506 260	110,000 15,094
Indirectly owned Brazil Directly owned	251	467	6,142,329	7,345,269	488,027	561,427	73,399	121,913	123,221	606 — 444,608
Indirectly owned	91 34	192	1,418,919	1,342,087	100,151 27,543	127,086 30,263	26,935 2,720	23,790 9,991	23,882	104,345
ndirectly owned	70	89	39,725 578,623	48,676 734,056	7,017	8,103 72,193	1,086	1,781 31,752	1,796 31,752	6,392
ndirectly owned	23 24	. 30	223,474 52,484	213,952 53,311	14,717 6,388	15,347 6,793	631	8,352 1,610	8,352 1,610	7,897 5,183
ndirectly owned	70	100	30,951 245,356	32,075 275,775	1,193 44,480	1,875 46,537	682 2,056	759 17,460	763 17,460	1,452
ndirectly owned	32	12 42	38,820 212,287	76,402 122,525	1,584 8,759	9,662	903	2,379	483 2,380	1,276 7,613
ndirectly owned Venezuela Directly owned Ondirectly owned Ondirectly owned Ondirectly owned Ondirectly owned Ondirectly owned Ondirectly owned Ondirectly owned Ondirectly owned Ondirectly owned Ondirectly owned Ondirectly	9 171 59	269 137	2,067 1,893,160	1,812,406	320 171,181	180,654 67,000	9,473	46 53,256	53,295	280 127,625
Footnotes at end of table.	291	13/	718,762	593,458	65,780	67,999	2,219	16,104	16,104	51,897

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UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952
Table 8.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation— Continued

					Contr	olled Foreign Co	rporations			===
	Number	Number			Current earnings	Current	Current	Foreign inc	ome taxes	Current
Selected country of incorporation and ownership level of Controlled Foreign Corporation	of U.S. corpora- tion returns ¹	of foreign corpora- tions	Total assets	Business receipts	and profits (less deficit) before taxes	earnings and profits (+) before taxes	earnings and profits deficit before taxes	Net taxes	Foreign income taxes (+)	earnings and profits (+) after taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Other Western Hemisphere, Total Directly owned Indirectly owned The Bahamas	259	542	12,532,508	22,143,563	653,631	759,136	105,505	41,937	43,238	717,283
	62	115	1,584,161	4,033,400	280,871	366,456	85,585	209,713	209,716	156,820
Directly owned	90	158	5,336,575	18,380,826	368,792	386,918	18,126	18,317	18,599	369,136
	26	49	691,622	2,336,021	168,013	252,434	84,421	207,639	207,643	44,866
Directly owned	135	213	2,141,549	3,316,732	274,666	297,002	22,336	8,807	8,879	288,401
	29	44	560,128	1,559,625	90,532	91,339	807	718	718	90,621
Directly owned	117	139	4,936,500	364,619	4,768	63,928	59,160	14,038	14,986	49,219
	12	14	324,441	133,141	21,821	22,173	352	1,303	1,303	20,875
Europe, Total Directly owned	497	5,136	87,607,873	111,099,738	7,055,716	8,087,636	1,031,920	2,343,383	2,435,514	5,711,375
	251	3,197	20,936,415	26,680,655	1,537,500	2,016,359	478,859	646,448	684,827	1,343,078
Common Market Countries, Total Directly owned Indirectly owned	470 241	3,895	74,910,245 17,934,558	95,643,272 22,753,732	5,497,484 1,176,075	6,361,437 1,590,613	863,954 414,538	1,993,317 547,275	2,068,859 567,330	4,346,582 1,033,629
Belgium Directly owned	222	356	6,069,979	6,774,459	386,635	478,243	91,608	172,594	173,181	313,475
	61	134	1,151,529	1,416,556	42,6 2 9	70,396	27,767	13,772	21,686	49,148
Denmark Directly owned	88	107	1,026,779	1,804,759	115,978	136,994	21,015	19,692	20,670	116,490
	30	48	342,034	772,725	22,745	23,831	1,086	4,066	4,066	19,774
France (Including Andorra) Directly owned	267	571	12,838,304	19,878,871	900,518	1,042,965	142,447	373,840	385,611	660,903
	125	437	1,916,075	2,901,697	182,414	209,150	26,736	96,689	98,067	113,655
Ireland Directly owned	68	101	321,942	186,300	37,666	41,634	3,967	4,237	4,260	37,383
	32	59	153,905	462,681	16,655	17,508	853	2,635	2,671	14,852
Italy (Including San Marino) Directly owned	214	424	9,524,397	10,596,866	310,262	424,719	114,457	120,687	125,421	306,280
	89	196	1,485,641	1,866,535	35,063	80,644	45,580	30,487	30,523	51,357
Luxembourg Directly owned	46 11	73 21	3,035,434 149,031	712,808 30,684	159,357 5,031	169,475 5,121	10,118	12,762 1,087	12,786 1,087	156,729 4,034
Netherlands Directly owned	212	406	5,276,476	6,561,566	561,044	613,330	52,286	190,849	194,145	421,750
	80	201	1,711,653	2,312,800	335,721	364,804	29,084	138,729	139,403	225,851
United Kingdom Directly owned	392	1,269	19,982,744	24,846,854	1,428,120	1,671,254	243,134	536,237	555,705	1,129,186
	168	1,087	7,536,046	7,902,144	335,100	519,252	184,153	176,427	184,474	339,656
West Germany Directly owned	274	588	16,834,191	24,280,790	1,597,903	1,782,824	184,921	562,419	597,080	1,204,384
	137	431	3,488,645	5,087,909	200,717	299,906	99,189	83,383	85,352	215,304
Other West European Countries, Total Directly owned	320 130	1,225	12,6 2 3,538 2,991,158	15,415,331 3,925,857	1,571,219 360,631	1,725,209 424,913	153,990 64,282	349,659 99,174	366,248 117,497	1,364,201 308,616
Austria Directly owned	77	86	618,171	1,020,395	81,012	82,899	1,887	32,241	32,241	50,718
	42	57	308,375	332,575	17,992	20,034	2,042	6,640	6,939	13,182
Finland Directly owned	40	49	275,677	564,428	45,972	48,161	2,189	16,223	16,226	31,992
	15	15	30,744	39,467	5,441	5,672	231	2,890	2,890	2,784
Greece Directly owned	41	47	356,816	679,986	61,324	66,700	5,377	13,176	13,176	53,627
	14	18	110,195	185,723	7,658	9,998	2,340	2,054	2,054	8,117
Liechtenstein Directly owned	21 10	27 12	91,576 126,693	27,051 18,658	15,951 4,310	16,491 4,596	540 287	-750 204	1,110	17,247 4,392
Monaco Directly owned	3	3	11,592 404	11,367 79	533 36	1,098	565	199	199	900
Norway Directly owned Indirectly owned	72	89	669,518	1,089,929	65,405	67,367	1,962	17,133	17,215	50,181
	35	49	207,123	247,566	20,354	23,411	3,057	7,832	7,832	15,774
Portugal Directly owned	53 15	67 18	399,917 44,859	551,179 87,997	21,530 1,107	35,307 3,086		10,463 868	11,452 958	24,715 2,249
Spain Directly owned	135	215	2,122,347	2,359,436	248,564	294,058	45,494	63,853	77,277	· 217,028
	49	121	631,801	800,039	78,826	82,107	3,281	21,428	21,428	60,755
Sweden Directly owned	127	183	1,558,101	2,378,344	186,909	226,881	39,972	65,829	65,878	161,088
	59	140	745,393	622,905	61,304	109,207	47,903	22,114	40,001	69,350

Table 8.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation—Continued

					Cont	rolled Foreign Co	rporations			
Selected country of incorporation and ownership level of Controlled Foreign Corporation	Number of U.S. corpora- tion returns ¹	Number of foreign corpora- tions	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign inc Net taxes	Foreign income taxes (+)	Current earnings and profits (+) after taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Europe—Continued Other West European Countries—Continued Switzerland										
Directly owned	234 66	436 135	6,294,775 751,010	6,194,584 1,549,929	830,069 159,228	870,911 162,390	40,842 3,162	126,023 34,088	126,206 34,135	746,583 128,658
Directly owned	12 4	18 4	219,747 34,561	531,052 40,919	12,116 4,371	13,480 4,371	1,364 —	4,944 1,056	4,944 1,056	8,592 3,316
Directly owned	9 4	16	74,090 10,685	41,135 1,065	—12,986 795	990 833	13,976 38	407 —	407 —	593 833
Directly owned	5 3	8	72,918 10,685	39,852 1,065	—13,553 795	423 833	13,976 38	168 —	168 —	265 833
Directly owned	211 102	672 369	8,639,132 2,467,463	8,010,226 2,777,525	1,498,035 198,927	1,629,310 217,120	131,275 18,193	748,176 33,577	748,280 34,719	882,150 184,742
Directly owned	24 18	36 26	159,903 38,117	203,484 46,873	8,577 5,365	12,109 6,333	3,533 969	4,377 1,615	4,398 1,615	7,711 4,725
Directly owned	5 6	5 7	2,928 7,973	3,105 7,990	125 304	515	125 210	-21 256	256	 258
Directly owned	14 13	16 13	76,325 14,755	48,549 27,582	552 3,247	3,129 3,393	2,576 146	1,464 1,241	1,464 1,241	1,665 2,158
Directly owned	23 13	45 21	150,077 56,921	246,192 36,325	30,134 2,626	30,617 2,907	483 281	12,632 987	12,632 987	18,063 1,920
Directly owned	18 8	22 9	89,608 33,945	124,414 13,866	16,153 1,074	. 16,578 1,074	425	6,801 234	6,801 234	9,828 840
Directly owned	4	4	21,349 893	44,821 649	7,777 132	7,777 132	=	3,627 - 52	3,627 52	4,150 80
Directly owned	6	6	14,045 575	36,148 504	2,373 166	2,380 166	8	1,037 75	1,037 75	1,345 91
Directly owned	110 47	307 106	6,140,239 1,647,390	4,740,879 1,960,620	1,097,503 125,483	1,220,508 138,646	123,005 13,163	625,019 7,189	625,019 7,189	595,596 132,398
Directly owned	5 5	7 7	211,004 3,988	119,330 4,344	26,068 1,019	26,068 1,019	-	9,202 555	9,202 555	16,866 464
Directly owned	67 24	200 65	4,8 7 3,479 1,495,260	3,215,953 1,850,343	327,652 119,271	443,655 131,310	116,003 12,039	24,999 3,878	24,999 3,878	418,733 127,446
Directly owned	47 13	49 18	864,464 39,493	1,182,115 42,427	730,877 2,174	732,200 3,235	1,323 1,061	584,139 2,244	584,139 2,244	148,083 1,918
Directly owned	14	18	88,635 24,969	36,582 27,271	-386 650	2,884 673	3,270 24	834 21	834 21	2,049 652
Directly owned	142 71	284 216	2,188,913 725,035	2,819,671 733,707	361,821 65,453	366,075 69,233	4,254 3,780	106,148 23,785	106,230 24,928	260,780 45,699
Directly owned	11 13	11 24	83,339 11,741	93,211 5,325	19,835 2,344	19,835 2,798	454	7,889 1,104	7,889 1,104	11,992 1,695
Directly owned	140 - 64	241 182	2,024,538 703,326	2,624,175 720,071	331,638 61,609	334,984 64,934	3,346 3,325	94,009 22,037	94,092 23,180	241,783 43,147
Directly owned	17 7	23 7	74,004 4,823	85,921 7,114	8,250 1,360	9,158 1,361	908	3,345 612	3,345 612	5,814 749
Directly owned	284 96	910 250	8,403,683 1,228,859	10,724,250 1,712,489	1,039,542 150,582	1,110,456 174,983	70,913 24,400	359,502 45,593	360,196 45,879	753,080 132,381
Directly owned	74 25	37	617,336 106,269	341,678 92,516	35,445 5,628	40,741 10,640	5,297 5,012	19,827 3,303	19,849 3,303	22,958 7,337
Directly owned	23 9	26 11	88,071 37,232	68,637 42,425	5,064 6,465	6,131 6,465	1,067	2,402 1,990	2,402 1,990	4,464 4,475
Directly owned	30 9	40 11	141,403 10,313	156,836 10,005	25,662 1,161	27,401 1,408	1,739 247	13,139 617	13,139 617	14,388 790

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Table 8.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation—Continued

	1	<u></u>				olled Foreign Cor	porations	r		
Selected country of incorporation and ownership level of Controlled Foreign Corporation	Number of U.S. corpora- tion returns ¹	Number of foreign corpora- tion	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign inc Net taxes	Foreign income taxes (+)	Current earnings and profits (+) after taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Asia—Continued Middle East—Continued Lebanon			·			·				
irectly owned	17 4	19 7	349,069 41,719	56,306 9,235	5,330 1,565	6,045 1,585	714 20	2,658 654	2,658 654	3
rectly owneddirectly owned	3	5	11,143 —	20,871	—151 —	24 —	175	1,133	1,133	
Southern and Southeastern Asia, Total irectly owned	156 53	121	2,907,067 486,184	3,763,390 632,047	395,705 74,933	420,773 77,830	25,068 2,896	130,200 20,081	130,385 20,124	290 59
India irectly owned	32 i	33	205,517	435,059	38,964	39,416	452	24,904	24,964	14
ndirectly owned	6 32	9 35	29,727 282,978	39,933 204,557	7,069 40,503	7,069 44,833	4,330	4,825 6,927	4,825 6,927	37
directly owned	11 41	12 48	113,913 242,492	59,877 426,375	8,551 38,893	9,397 44,582	846 5,689	14,902	14,902	8 29
directly owned	17 14	20 16	30,399 53,829	29,978 39,735	697 8,062	2,490 8,651	1,793 589	2,551 5,906	2,551 5,906	1
directly owned	6 84	116	19,097 1,029,542	26,154 1,344,208	4,250 122,975	4,250 124,586	1,611	2,920 41,813	2,920 41,938	1 82
directly owned Singapore rectly owned	11 69	20 80	75,334 619,059	77,302 747,284	11,028	11,118 94,256	90	2,611	2,641	8
South Vietnam	27	34	146,362	353,842	85,450 36,794	36,961	8,807 167	11,698 3,523	11,698 3,537	82 33
rectly owned	3	. 10	11,227 718	14,633 587	1,148	1,157 202	9	731 98	731 98	
ectly owned	53 9	61 12	377,736 57,928	449,908 21,202	42,559 3,599	46,094 3,599	3,534	11,485 988	11,485 988	34
ectly owned	197 48	92	4,878,975 636,407	6,619,097 987,926	608,261 70,021	648,810 86,513	40,549 16,491	209,410 22,209	209,896 22,452	439 65
ectly owned	12	. 57 14	329,567 35,756	416,774 95,552	42,394 18,429	49,819 18,849	7,425 420	7,797 1,120	7,929 1,120	41 11
ectly owned	109 28	161 37	1,496,397 264, <u>6</u> 33	937,582 444,520	145,968 45,170	150,400 47,430	4,432 2,260	10,994 11,495	11,327 11,495	139 36
ectly owned	114 21	160 31	3,011,193 126,756	5,223,395 212,585	415,848 14,431	443,704 14,951	27,856 520	190,044 8,968	190,044 9,211	250
ectly owned	14 6	15 10	38,835 209,261	39,670 235,268	4,130 8,009	4,887 5,283	757 13,292	575 626	597 626	4
ectly owned	256 112	690 624	6,696,081 3,126,272	7,092,051 3,488,081	469,062 259,295	506,767 276,194	37,705 16,898	196,360 105,196	198,068 106,768	313 173
ectly owned	248 100	573 517	6,133,112 2,742,341	6,340,963 3,183,851	416,364 239,308	450,746 255,246	34,382 15,939	177,460 95,327	179,148 96,898	276 161
ectly owned rectly owned Puerto Rico and U.S. Possessions, Total	72 40	93 101	443,712 378,217	713,322 302,842	48,738 19,271	49,706 19,540	968 269	18,556 9,865	18,576 9,865	31 10
ectly owned	90 23	213 72	1,777,211 261,571	2.725,576 338,028	99,557 10,081	125,172 13,168	25,614 3,087	18,056 1,646	18,147 1,797	107 11
ctly ownedectly owned	84 20	199 67	747,011 210,036	596,594 327,342	30,880 9,626	55,643 12,665	24,763 3,039	13,594 1,639	13,642 1,791	42 a10
ectly owned	12	14	1,030,200 51,535	2,128,982 10,686	68,678 455	69,529 504	851 48	4,462 6	4,505	65
ectly owned	3	3	1	1	-432 -		432	_	_	

Table 8.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]			Co	ontrolled Foreign Co	orporations—Continu	ed		
Selected country of		0.4.4	Distrib	outions	· · · · · · · · · · · · · · · · · · ·		Receipts by foreign	Payments by foreign
incorporation and ownership level of Controlled Foreign Corporation	Total .	Out of current earnings and profits	Out of accumu- lated earnings and profits	Out of capital	Liqui- dating distri- butions	Capital gains and other distri- butions	corpora- tions from all related persons	corpora- tions to all related persons
All Geographic Areas	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Directly owned	5,621,434 1,332,714	4,176,220 941,708	1,373,586 342,778	47,675 34,875	22,939 9,503	1,013 3,850	33,877,257 7,592,022	53,197,553 9,599,030
Directly owned	1,112,968 227,545	839,601 153,654	269,261 63,435	6	4,100 7,702	2,754	9,207,711 1,667,087	12,838.894 1,204,000
Directly owned Indirectly owned Mexico	631,994 98,010	451,088 72,397	153,074 22,376	17,682 2,942	10,151 286	9	1,747,512 457,130	3,561,840 801,988
Directly owned	71,530 4,908	65,952 4,504	5,467 395	111 	_	9	256,684 37,958	556,123 28,320
Directly owned	286,302 27,530	184,983 16,492	85,570 11,038	5,741 	10,008	_	851,833 225,639	1,339,726 473,999
Directly owned	727 98	341 63	386 35		=	 	5,477. 25,245	9,938 799
Directly owned	705 44	650 44	55 —	; 1	_ -	_	4,472 —	11,529 1,651
Directly owned	5,200 192	4,318 192	662 —	220	=	-	5,316 33,685	20,600 1,091
Directly owned	1,427 1,125	1,325 1,125	102 —	=	_ _	_	3,865 10,818	4,453 2,503
Directly owned	1,436 15	940 15	495 —	<u>-</u>	_	_	5,966 665	13,288 134
Directly owned	276,807 26,056	177,408 15,054	83,870 11,003	5,521	10,008	_	826,737 155,101	1,279,881 467,807
Directly owned	5,128 3,772	4,851 3,374	- 277 112	_	286	-	93,630 7,136	220,365 12,950
Directly owned	504 833	228 833	277 —	- -	-	-	184	2.242 951
Directly owned	-	_	_	_	=	=[3,186	303
Directly owned	569 818	569 420	112	_	286	. =	74,527 4,355	152,201 4,144
Directly owned	200 481	200 481	-	_	=	-	1,290 2,108	2,108 2,991
Directly owned	269,034 61,800	195,301 48,028	61,760 10,830	11,830 2,942	143		545,366 186,397	1,445,627 286,719
Directly owned	40,922 11,256	19,298 6,781	10,823 1,845	10,659 2,630	143	=	58,977 16,891	215,316 26,583
Directly owned	104	104	-	-	=	=	22	571 —
Directly owned	107,950 28,464	89,724 25,103	17,085 3,361	1,141	-	-	344,617 104,816	598,433 94,870
Directly owned	99	99	=		=		3,073 49	4,415 8,000
Directly owned	17,595 3,860	17,297 1,846	298 1,703	311	-	=	21,722 5,447	62,989 16,101
Directly owned Indirectly owned Peru	2,760 546	737 266	2,023 280	-	-	-	1,690 705	12,305 2,605
Directly owned Indirectly owned Uruguay	8,154 596	7,589 569	535 27	30	-	_	10,496 305	21,441 25,450
Directly owned Indirectly owned Venezuela	5.328	2,674	2.654	-	-	-	1,101	11.002 4.024
Directly owned	85.478 16.946	57,134 13,332	28,343 3,614	=	_	_	103.666 57,939	517,448 108,783

Table 8.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation—Continued

			Cont	rolled Foreign Corp	orations—Continue		Receipts	Payments
Selected country of incorporation and ownership level of Controlled Foreign Corporation	Total	Out of current earnings and profits	Out of accumulated earnings and profits	Out of capital	Liqui- dating distri- butions	Capital gains and other distri- butions	by foreign corpora- tions from all related persons	by foreign corpora- tions to all related persons
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Other Western Hemisphere, Total Directly owned	360,246 109,902	262,162 54,248	87,514 55,653	1,910	8,659	Ξ	4,046,690 1,063,921	3,769,07 1,721,17
Directly owned	173,073 55,910	154,511 15,300	18,562 40,611	=======================================	_	Ξ	2,000,206 794,714	1,559,00 1,021,80
Directly owned	158,229 47,964	93,018 33,138	65,052 14,826	=	159	=	1,242,357 244,522	573,08 594,92
Directly owned	19,972 6,028	8,218 5,810	1,344 217	1,910	8,500	=	785,420 23,677	1,619,67 104,32
Europe, Total Directly owned	2,667,420 636,681	1,951,171 490,666	705,797 143,908	10,346 844	29 1,129	77 135	12,389,103 2,845,388	25,120,91 4,499,31
Common Market Countries, Total Directly owned	2,063,082 518,480	1,497,094 389,828	565,504 126,546	386 844	29 1,129	70 135	10,641,727 2,597,183	21,013,98 4,139,44
Belgium Directly owned	86,380 9,291	68,117 6,839	18,263 1,585	Ξ	867	_	617,507 244,280	1,577,59 455,69
Denmark Directly owned	14,056 2,677	13,778 2,588	279 89	=	-	=	51,956 6,390	424,64 13,83
France (Including Andorra) Directly owned	144,064 36,884	135,102 33,482	8,894 3,354	65 —	3	— 48	876,296 196,441	1,735,0 268,7
Ireland Directly owned	4,630 6,297	4,360 5,535	270 763	=	=		25,485 43,385	49,2 67,0
Italy (Including San Marino) Directly owned	66,078 10,008	58,322 7,198	7,756 2,151	 572	=		396,240 58,354	1,533,7 582,6
Luxembourg Directly owned Indirectly owned	103,723 7,710	99,965 2,621	3,758 4,818	271	=	=	2,776,311 25,511	2,484,6 23,4
Netherlands Directly owned	113,321 60,490	94,532 57,589	18,764 2,852	Ξ	26 48	=	1,488,424 262,258	2,394,2 407,5
United Kingdom Directly owned	677,429 249,121	523,742 154,191	153,687 94,929	-	Ξ	Ξ	2,981,795 1,215,822	6,383,1 1,773,6
West Germany Directly owned	853,400 136,002	499,175 119,784	353,834 16,004	321	213	70 —	1,427,714 544,743	4,431,7 546,7
Other West European Countries, Total Directly owned	604,135 118,201	453,902 100,839	140,264 17,362	9,961	=		1,747,190 247,714	4,106,6 359,8
Austria Directly owned Indirectly owned Finland	22,728 9,099	20,532 6,136	2,196 2,964	_	=	-	22,934 9,320	133,8 23,5
Directly owned	8,225 1,160	8,197 1,160	28 —	=	=	13	4,725 97	37, 2,
Greece Directly owned Indirectly owned	956 385	939 323	10 61	-	-	7	4,375 2,634	231, 3,8
Liechtenstein Directly owned	15,243 2,000	6,780 2,000	51	8,412	Ξ	=	28,885 5,155	22,6 5,6
Directly owned	Ξ	Ξ	_	50 <u>-</u>	=	_	1,321 8	5
Norway Directly owned Directly owned	12,350 3,621	11,620 3,621	730	12	Ξ	Ξ	54,836 21,543	424, 16,
Portugal Directly owned	4,951 853	2,442 287	2,509 566	=	-	=	27,849 133	95,3 6,6
Spain Directly owned Indirectly owned Supples	32,049 10,851	31,835 9,839	214 1,012	=	Ξ	Ξ	120,173 15,579	261, 33,
Sweden Directly owned Indirectly owned	21,666 11,565	21,249 9,970		=	_	=	167,974 51,801	402, 55,4

Table 8.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]			Co	ntrolled Foreign Co	orporations—Continu	ed		
Selected country of			Distrib	utions		Comital	Receipts by foreign	Payments by foreign
incorporation and ownership level of Controlled Foreign Corporation	Total	Out of current earnings and profits	Out of accumu- lated earnings and profits	Out of capital	Liqui- dating distri- butions	Capital gains and other distri- butions	corpora- tions from all related persons	corpora- tions to all related persons
·	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Europe—Continued Other West European Countries—Continued Switzerland								
Directly owned	481,532 76,410	346,338 67,401	133,645 9,009	1,549 —	-	=	1,284,124 141,225	2,470,806 210,564
Directly owned	4,435 2,257	3,971 101	464 2,156	_	~ -	_	17,200 220	22.477 1,411
Directly owned	202 —	174 —	28 —	-	=	-	166 491	257 49
Directly owned Indirectly owned Africa, Total	202 —	174 —	28 —	-	=	_	186 491	256 49
Directly owned	309,375 114,753	255,874 72,305	52,777 14,445	27,705		724 —	2,352,078 766,426	1,802,229 573,132
Directly owned	4,129 1,951	3,020 1,904	1,110 47	:	-	_	6,711 333	35,452 2,144
Directly owned Indirectly owned Morocco	_	_	_		_	_		33
Directly owned	161 1,006	161 959	47	· =		_	322 306	4,686 1,302
Directly owned Indirectly owned Keriya	5,053 —	4,599 —	. 454	_	=	-	39,622 4,693	79,162 7,724
Directly owned Indirectly owned Tanzania	2,801	2,436 —	365	· _	_	-	36,755 3,124	55,976 49
Directly owned Indirectly owned Uganda	145 	145 —	=	=	_	_	. 34	10,343 15
Directly owned Indirectly owned West and Central African Countries, Total	752 —	663 —	89 —	=	_	=	886	5,154
Directly owned Indirectly owned Ghana	201,757 92,418	154,500 55,614	47,258 8,801	27,705	298	_	2,234,359 750,716	874,715 505,713
Directly owned	1,275	1,275 —	_	=	-	_	59 13	27,961 8
Directly owned	177,879 92,190	134,895 55,386	42,984 8,801	27,705	298	-	2,184,923 744,736	774,874 488,058
Directly owned Indirectly owned Zaire	16,043 122	14,836 122	1,207	=	-	_	41,588 5,833	41,997 3,198
Directly owned	-	-	=	_	_	-	6,959 —	8,462 12,895
Directly owned	98,435 20,384	93,756 14,787	3,956 5,598	-	=	724	71,385 10,685	812,899 57,552
Directly owned	=	=	=	=	-	=	5,751 57	673 112
Directly owned	96,198 20,141	92,093 14,544	3,381 5,598	_	-	724	63,078 10,628	800,410 55,954
Directly owned	1,243 243	1,118 243	126	=	=	_	2,377	10,073 1,376
Directly owned	352,446 81,189	295,921 55,594	56,073 21,258	240 3,385	-	212 952	1,605,265 504,017	3,343,180 372,779
Directly owned	8,430 2,824	5,674 2,065	2,756 759	=	=		71,475 10,042	76,955 5,968
Directly owned	1,965 1,226	1,005 1,221	960 5	=	=	=	4,795 4,705	8,694 1,518
Directly owned	5,220 412	3,973 31	1,247 381	_	_	=	23,884 3,881	27,159 1,665

Table 8.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Ownership Level of Controlled Foreign Corporation— Continued

					rporations-Continu	ed		
Selected country of			Distrib	utions			Receipts by foreign	Payments by foreign
incorporation and ownership level of Controlled Foreign Corporation	Total	Out of current earnings and profits	Out of accumu- lated earnings and profits	Out of capital	Liqui- dating distri- butions	Capital gains and other distri- butions	corpora- tions from all related persons	corpora- tions to all related persons
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Asia—Continued Middle East—Continued Lebanon							00 570	44.00
Directly owned Indirectly owned United Arab Emirates	524 222	499 193	25 29	_	Ξ	-	26,579 1,455	14,22 1,41
Directly owned	540	15 —	525 —	-	_	={	1,120	11,017
Southern and Southeastern Asia, Total Directly owned Indirectly owned India	102,687 16,203	80,048 12,875	22,524 2,876	115 453	=	-	. 695,312 258,521	1,287,78 112,65
Directly owned	2,028 1,172	2,028 1,172	_ _	_	-		1,851 5,092	89,389 4,70
Directly owned	3,482 7,600	3,082 6,512	400 636	453	-	=	45,658 7,359	33,41 10,51
Directly owned	7,768 625	6,979 240	789 385	_	. =	<u>-</u>	56,080 11,369	205,555 6,895
Directly owned	3,980 538	2,010 521	1,970 17	-	_	-	2,030 146	7,08- 54
Directly owned	32,673 1,965	24,909 1,666	7,649 299	115	=	=	64,536 4,798	429,66 12,41
Directly owned	36,328 2,475	28,186 1,049	8,143 1,427	-	_	_	480,591 229,370	467,08 73,61
Directly owned	159 112	159 95	18	<u>-</u>	<u>-</u>	_	 246	4,85 15
Directly owned	14,512 1,353	10,966 1,258	3,546 94	<u>-</u>	<u>-</u>	<u>-</u>	42,391 141	41,63 3,53
Directly owned	241,329 62,162	210,199 40,655	. 30,792 17,623	125 2,932	_	212 952	838,479 235,455	1,978,43 254,15
Directly owned	24,594 17,463	22,985 15,838	1,609 1,626	_	=	_	226,201 163,361	91,19 63,81
Directly owned	76,705 27,140	70,228 21,754	6,155 4,080	125 1,306	_	196	391,361 33,125	532,17 164,34
Directly owned	139,709 7,908	116,985 2,613	22,708 4,343	=	Ξ	16 952	219,836 27,818	1,351,27 20,76
Directly owned	9,651	450	7,574	1,626	_	-	1,081 11,152	3,39 5,24
Directly owned	174,125 63,836	118,819 42,227	47,764 21,520	7,541 —	 88	-	348,749 151,849	1,559,14 282,12
Directly owned	161,876 59,361	107,259 39,277	47,075 20,034	7,541		_	325,103 148,820	1,265,61 265,61
Directly owned Indirectly owned Puerto Rico and U.S. Possessions, Total	7,689 4,475	7,152 2,950		-	38	- -	20,716 1,484	277,91 16,50
Directly owned	12,860 799	616		9,950 —	=	_	2,180,149 136,203	1,202,27 144,52
Directly owned	12,838 616	616	-	9,950 —		_	266,154 135,986	140,87 143,58
Directly owned	22 183		183		=	_	1,913,995 218	1,061,39 93
Directly owned	_	_	_	_	=	_	_	

^{*}Not shown to avoid disclosure of information for specific corporations.

Since most U.S. corporations have Controlled Foreign Corporations incorporated in more than one country, the data in this column will not add to totals. tless than \$500.

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding.

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation

[Money amounts are in thousands of dollars]

Section convey al recommonic and surprise an	[Money amounts are in thousands of dollars]											
Selected cytain of incircorations and company of incircorations an							Controlled Fore	ign Corporation	s			
## of stational package of company of the company o						earnings and	with currer	nt earnings ofits (+)	Distrit	outions	by d	Payments by foreign
All Gographic Areas 19	Controlled Foreign	corpora- tion	foreign corpora-			(less deficit) before	earnings and profits before	income taxes	Total	current earnings and	corpora- tions from all related	corpora- tions to all related persons
All Geographic Areas 48		(1)	(2)	(2)	(4)	(5)		(7)	(0)		(10)	(11)
All bedautreet	All Geographic Areas	- "	127	(0)	(4)	(3)	(0)	(7)	(6)	(9)	(10)	(11)
Mining 1 12 39 Month 2 24 11 10 10 0.000		666	19,142	228,376,784	281,271,223	20,938,077	23,493,809	7,592,591	6,954,148	5,117,928	41,469,279	62,796,58
Media funcion 30 90 2,241,722 13,06.49 646,724 660,715 15,666 695,145 696,14	Agriculture, forestry, and fishing	1					1	1	1	1		43,46
Ol and give entricement	_	l .	1				1 ' '	1			, ,	852,92
Manufacturing	Oil and gas extraction											326,44 517,69
Food and inforcer products	Construction	1	1) ' '	1	1			231,84
Demonstra part alleid products 100 13/09/86 1998/1559 22/96/27 566/06 65/054 1998/1559 32/96/27 100/06/27 1998/1559 32/96/27 32/96/27 3	-							1	l '			33,044,66 585,22
Pimery mittel industries 42 151 2.578.353 2.416.562 271.560 279.564 35.002 25.059 20.202 44. Activery, percept deciminal 10 551 114.656 114.657 11	Chemicals and allied products Petroleum (including integrated) and coal	120	1,309	15,739,846	19,583,583	2,362,996	2,494,021	902,713	566,106	451,034	1,393,433	3,226,45 12,871,09
Electrical and effectionic enginement	Primary metal industries	ſ	l !		i	211,803	279,584	92,480	35,002	25,059	329,327	442,73
International and related products	Electrical and electronic equipment	80	551	9,884,520	13,659,245	1,087,184	1,171,217	380,597	280,784	246,872	1,680,713	2,558,856 1,753,843
Transportion and public utilities 150 583 \$3.12.414 \$3.08.720 \$34.071 \$9.08.55 \$4.095 \$3.75.074 \$3.08.55 \$4.095 \$3.075.074 \$3.08.55 \$3.075.074 \$3.08.55 \$3.075.074 \$3.08.55 \$3.075.074 \$3.08.55 \$	instruments and related products				33,537,872 3,756,426							7,475,060 1,097,12
Wholesale fuel products	Transportation and public utilities									306,560	5,275,041	2,781,25
Wholesake brade Dusps, chemicals, and allied products 79 557 465 77 19 557 465 19 10 10 10 10 10 10 10 10 10 10 10 10 10	· ·			. 1								2,285,453
Drugs, chameas, and allied products 76 557 3.468,511 4.790,516 526,195 550,029 10.575 524,515 528,627 50,020 12.075 528,604 12.075 528,					- 1							15,039,573 13,632,800
Gement merchandes stores 9 2 2.265.60 1563.782 237.996 226.267 113.016 82.021 77.966 77.766mace, insurance, and real estate 44 2 2.318 50.003,533	Drugs, chemicals, and allied products	79	557	3,469,811	4,790,516	526,195	550,929	136,751	229,415	182,887	280,953	1,378,21
Banking S2 168 15.245.515 15.42.577 39.776 127.769 33.878 27.864 127.10 13.62.00 25.600 16.611.029 16.611.029 16.611.029 16.611.029 16.611.029 16.611.029 16.611.029 16.611.029 16.611.029 16.611.029 16.611.029 17.761 13.644 17.762 17.765 13.644 17.762 17.765 13.644 17.762 17.765 13.644 17.762 17.765 13.644 17.762 17.765 13.644 17.762 17.765 13.644 17.762 17.765 13.644 17.762 17.765 13.644 17.762 17.765 13.644 17.762 17.765 13.644 17.762 17.765 13.644 17.762 17.765 13.645 17.765 13.645 17.765 13.645 17.765 13.645 17.765 13.645 17.765 13.645 17.765 13.645 17.765 13.645 17.765 13.645 17.765 13.645 17.765 13.645 17.765 13.645 17.765 13.645 17.765 13.645 17.765 13.645 17.765 13.645 17.765 13.645 17.765	General merchandise stores	9	28	2,206,620		237,996				71,946		70,202
Centa agencies other than hanks 162 583 18,611,029 21,87,119 351,534 22,827 27,716 20,046 133,468 33,463 34,866	· · · · · · · · · · · · · · · · · · ·		1		. 1							8,417,058
bank holding companies 249 710 9800,024 4,266,766 945,664 1,107,898 177,479 581,955 2,435,550 2,435,550 2,435,550 2,608,703 6,534,813 8,378,817 1,110,898 1,110,898 1,232,798 455,249 853,483 353,483 353,483 58,984 1,251,510 1,100,898 1,110,898 1,100,898 1,110,898 1,100,898 1,110,898 1,100,898 1,100,898 1,110,898 1,100,898 1,100,898 1,100,808 1,100,898 1,100,898 1,100,898 1,100,898 1,100,898 1,100,898 1,100,898 1,100,898 1,100,898 1,100,898 1,100,898 1,100,898 1,100,898 1,100,898 1,100,898 1,100,898 1,100,898 1,100,898 1,100,808 1,100,898	Credit agencies other than banks	162	583	18,611,029	2,187,119	351,534	428,297	127,010	91,136	63,961	1,940,596	2,543,644 2,960,135 186,668
Business services 262 953 5,304,522 5,544,355 207,88 601,821 355,410 209,441,410 100,845 172,441,410 100,845 172,441,410 100,845 172,441,410 100,845 172,441,410 100,845 172,441,410 172,441					4,266,766	945,464	1,107,899	72,064	757,459	581,956	2,435,550	2,405,651
Anusement and recreational services 20 279 398,124 539,141 557,641 60,000 21,094 19,055 14,310 44,410 10,4410			. 1									1,844,170
Canada Ali industries 529 2,997 47,951,798 53,972,592 5,288,635 5,529,972 2,125,478 1,340,514 993,256 10,874,798 14,042 14,041												1,125,625 108,188
Canada All industries	Nature of business not allocable	1			1,330,663	87,643	111,389	10,483	·	73,701		525,653
All industries 529 2,997 47,951,798 53,972,592 5,288,635 5,529,972 2,125,478 1,340,514 993,256 10,874,799 14,042 43,041 11,041 1	inactive	455	3,767	1,159,438					8,891	-	13,137	15,978
Agriculture, forestry, and fishing 13 14 31,319 29,188 7,385 7,419 2,496 361 361 361 4,336 2 2 4 300 1,44,277 30,208 194,227 191,060 270,762 396 Mining 24 30 1,482,971 383,857 51 582,642 586,184 205,947 133,477 131,356 163,806 270,7081 100 370,800 1,678,619 376,290 387,891 90,488 59,707 90,481 133,477 131,356 163,806 270,7081 1,678,619 376,290 387,891 90,488 59,707 90,481 133,477 120,7081 1,678,619 376,290 387,891 90,488 197,707 120,7081 1,678,619 376,290 387,891 90,488 197,707 120,7081 1,678,619 376,290 387,891 90,488 197,707 120,7081 1,678,619 376,290 387,891 90,488 197,707 120,7081 1,678,619 376,290 387,891 90,488 197,707 120,7081 1,678,619 376,290 377,709,500 387,891 90,488 197,707 120,7081 1,678,619 376,290 377,709,500 387,709,500 387,891 90,488 197,707 120,7081 1,678,619 1,709,709,709,709,709,709,709,709,709,709	i			i								
Mining		ī	' 1				- 1					14,042,894
Metal mining	-	1	ì	· 1		-						2,346 396,283
Construction 27 50 383,287 515,707 20,313 32,721 14,405 9,66 4,557 16,564 30	Metal mining	24	30	1,482,911	838,850	582,642	586,184	205,947	133,417	131,356	163,806	275,300
### ### ### ### ### ### ### ### ### ##			- 1	Į.	- 1		1	- 1		,		120,530
Food and kindred products 77	Manufacturing	- 1	1	. 1	1	1	. 1	1	. 1	1	. 1	30, 10,579
products 12 17 2,660,459 3,465,691 585,001 622,742 306,412 176,122 319,979 1,183,730 1,151,7	Chemicals and allied products								44.020	34,496	239,252	157 618
Machinery, except electrical 52 70 1,245,649 1,626,795 243,190 248,766 114,771 55,096 19,856 156,857 531 Electrical and electronic equipment 45 70 1,766,807 2,207,167 151,064 161,957 67,632 13,676 12,908 301,335 411 Motor vehicles and equipment 22 33 3,851,566 11,388,290 634,033 636,929 256,856 166,084 166,084 166,084 4662,892 5,822 18,100 11,000	products											1,610 121
Instruments and related products 16 21 535,320 701,114 77,087 81,589 39,325 42,389 22,499 36,844 27 ransportation and public utilities 59 124 2,200,550 1,042,246 99,689 116,118 32,084 54,205 50,256 341,772 32 Water transportation 11 13 244,760 63,574 35,374 35,374 1,501 33,497 33,010 224,476 22 Wholesale and retail trade 1977 607 4,230,449 8,867,993 522,812 549,285 210,173 62,938 42,407 1,247,377 1,81 42,407 1,407,377 1,81 1,407,377 1,407,377 1,407,377 1,407,377 1,407,377 1,407,377 1,407,377 1,407,377 1,4	Machinery, except electrical Electrical and electronic equipment	52 45	70 70	1,245,649 1,766,807	1,626,795 2,207,167	243,190 151,064	248,766 161,957	114,771 67,632	55,096 13,676	19,856 12,908	156,857 301,335	53/ 41i
Water transportation 11 13 244,760 63,574 35,374 35,374 1,501 33,497 33,010 224,476 2 Wholesale and retail trade 197 607 4,230,449 8,867,993 522,812 549,285 210,173 62,938 42,407 1,247,377 1,81 Wholesale trade 162 326 2,407,066 4,847,069 309,299 325,245 119,105 42,028 26,121 1,134,491 9: Drugs, chemicals, and allied products 24 38 71,639 150,596 12,549 14,000 6,470 2,262 2,128 1,974 Retail trade 56 261 1,690,306 3,599,937 192,021 202,488 80,894 19,557 15,098 39,191 8 General merchandise stores 6 8 674,310 83,194 83,783 85,206 40,266 11,128 11,128 1,128 1,956 Banking 3 4 83,762 9,700 296 296 <td></td> <td>16</td> <td>21</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>22,499</td> <td></td> <td></td>		16	21							22,499		
Wholesale and retail trade 197 607 4,230,449 8,867,993 522,812 549,285 210,173 62,938 42,407 1,247,377 1,81 Wholesale trade 162 326 2,407,066 4,847,069 309,299 325,245 119,105 42,028 26,121 1,134,491 9: Drugs, Chemicals, and allied products 24 38 71,639 150,596 12,549 14,000 6,470 2,362 2,126 1,974 Retail trade 56 261 1,690,306 3,599,937 192,021 202,468 80,894 19,557 15,099 39,191 8 General merchandise stores 6 8 674,310 833,194 83,763 85,206 40,266 11,128 11,128 1,956 Banking 3 4 83,762 9,700 296 296 180 — — 1,640 Credit agencies other than banks 55 112 6,996,636 832,886 151,275 164,446 82,403 <t< td=""><td>Transportation and public utilities</td><td></td><td></td><td>-,,</td><td></td><td></td><td></td><td></td><td></td><td></td><td>. 1</td><td></td></t<>	Transportation and public utilities			-,,							. 1	
Wholesale trade Drugs. chemicals, and allied products 24 38 71,639 150,596 12,549 14,000 6,470 2,362 2,126 1,974 Retail trade General merchandise stores 6 8 674,310 833,194 83,783 85,206 40,266 11,128 11,128 1,956 inance, insurance, and real estate 163 333 11,310,581 1,863,281 284,847 320,353 104,803 95,199 66,527 743,445 { Banking 3 4 83,762 9,700 296 296 180 — 1,640 Credit agencies other than banks 55 112 6,996,636 832,886 151,275 Holding and other investment companies, except bank holding companies 463 97 1,812,466 250,701 127,814 130,490 14,132 69,702 43,084 230,692 ervices 123 212 820,031 786,575 68,474 77,779 26,443 43,372 11,298 126,000 Business services 72 102 321,816 283,925 28,552 33,407 11,030 29,313 1,772 84,662 Amusement and recreational services 11 32 127,732 135,118 13,695 13,894 6,988 6,672 5,052 6,084 ature of business not allocable 3 24,473 42,2540 446,662 3 489,290 239,808 16,236 32,427 5,156 71,198 10,031 13,122		1		· · ·	1						į.	
Drugs, chemicals, and allied products 24 38 71,639 150,596 12,549 14,000 6,470 2,362 2,126 1,974 Retail trade 36 261 1,690,306 3,590,937 192,021 202,468 80,894 19,557 15,089 39,191 8 66,527 743,445 6 8 674,310 833,194 83,783 85,206 40,266 11,128 11,128 1,956 11,128 11,128 1,956 11,128 11,128 1,956 11,128 11,128 1,956 11,128 11,128 1,956 11,128 11,128 1,956 11,128 1,956 11,128 1,956 11,128 1,956 11,128 11,128 1,956 11,128 11,128 1,956 11,128 11,128 1,956 11,128 11,128 1,128	Wholesale trade	162	326	2,407,066	4,847,069	309,299		. 1		1		3"
Banking 3 4 63.762 9.700 296 296 180 - 1.640	Retail trade	56	261	1,690,306	3,590,937	192,021	202,468	6,470 80,894	2,362 19,557	2,126 15,089	1,974 39,191	
Credit agencies other than banks 55 Insurance 112 Insurance 6,996,636 Insurance 832,886 Insurance 151,275 Insurance 164,446 Insurance 82,403 Insurance 24,174 Insurance 22,540 Insurance 436,305 Insurance 436,305 Insurance 18 Insur	Finance, insurance, and real estate		1					104,803			1	€,
Holding and other investment companies, except bank holding companies 63 97 1,812,466 250,701 127,814 130,490 14,132 69,702 43,084 230,692	Credit agencies other than banks	55	112	6,996,636	832,886	151,275	164,446	82,403			436,305	• • •
ervices 123 212 820,031 786,575 68,474 77,779 26,443 43,372 11,298 126,000 Business services 72 102 321,816 283,925 28.552 33,407 11,030 29,331 1,772 84,862 Amusement and recreational services 11 32 127,732 135,118 13,695 13,894 6,988 6,672 5,052 6,084 lature of business not allocable 37 55 489,290 239,808 16,236 32,427 5,156 71,198 10,031 13,122		63	97	1,812,466	250,701	127,814	130,490	14,132	69,702			
Amusement and recreational services	Services								. 1	-	1	
ature of business not allocable												
	Nature of business not allocable		- 1				1	1	I		1	,
	nactive	239	639	195,652				<u>-l</u>	1,908	_	4,817	

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controiled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

						Controlled Forei	gn Corporations				
Selected country of incorporation	Number of U.S.	Number of			Current earnings and		nt earnings ofits (+)	Distrib	utions	Receipts by foreign	Payment by foreign
and selected industry of Controlled Foreign Corporation	corpora- tion returns ¹	foreign corpora- tions	Total assets	Business receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings, and profits	corpora- tions from all related persons	corpora- tions to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Latin America, Total		_						_ "]	}	ļ	
All industries	441	3,352	25,163,756	26,473,049	2,397,074	2,681,082	633,193	730,004	523,485	2,204,643	4,363
griculture, forestry, and fishing	29	84	164,438	227,102	11,905	16,450	4,407	1,418	1,352	64,625	10
ning	35	76	867,974	1,119,067	118,821	123,563	18,901	11,932	10,516	47,267	76
Metal mining	11	19	55,983	43,418	540	3,218	834	831	831	6.300	1
Oil and gas extraction	17	47	792,653	1,055,088	112,732	114,716	16,404	10,895	9,498	34,551	73
onstruction	23	58	911,637	1,076,830	132,593	134,414 1,423,055	13,756 411,539	12,491 287,855	8,465 237,825	66,715 883,499	104 2,307
Anufacturing	264 42	1,190 159	13,282,354 1,101,138	15,517,730 1,748,120	1,224,075 117,361	135,613	38,594	32,310	28,502	121,680	127
Chemicals and allied products Petroleum (including integrated) and coal products	72 6	357 16	3,209,562	3,108,133	393,280 25,443	433,457 39,759	113,589	91,089	83,961 1,594	172,886	456
orimary metal industries	17	41	507,045	424,326	67,237	67,248	15,959	3,542	3,373	28,180	46
Machinery, except electrical Electrical and electronic equipment	51 43	82 114	1,162,757 1,240,704	1,126,730 1,325,002	89,165 163,198	104,525 174,457	29,041 61,813	16,934 35,066	14,760 29,704	75,835 228,664	136 198
Motor vehicles and equipment	17	. 55	2,805,778	3,706,977	25,336	53,814	15,101	35,921	10,541	59,616	531
Instruments and related products	12	22	146,367	148,623	11,810	12,467	4,541	185	93	18,594	40
ansportation and public utilities	42	80	725,260	635,387	71,941	75,663	4,421	67,088	20,802	311,782	126
Water transportation	21	. 44	463,642	482,775	48,091	50,726 595,3 11	1,466 128,729	61,564 190,806	19,348 147,270	215,519 327,125	11:
holesale and retail trade	1 92 172	567 463	4,268,994 3,520,724	6,720,481 5,845,285	565,029 464,981	493,691	95,605	165,342	127,700	294,190	1.23
Drugs, chemicals, and allied products	42	111	483,574	622,985	96,770	100,449	17,412	69,176	40,213	29,504	16
Retail trade	33	80	559,955	540,916	60,044	61,576	23,970	15,568	12,818	11,191	4
nance, insurance, and real estate	151 17	3 53 39	3,905,092	529,466 104,174	193,903	220,361 15,604	19,371 3,308	131,274 5,838	77,117 2,729	366,307 106,347	25 3
Banking	34	67	945,348 1,684,701	88,735	14,619 51,700	53,128	3,361	10,679	1,662	68,016	3
Insurance	4	21	63,949	33,120	2,041	2,384	509	429	422	249	
bank holding companies	89	122	765,006	193,374	76,135	95,534	10,090	43,017	27,693	102,707	56
ervices	122	272	857,548	618,184	77,954	89,302	31,635	19,694	18,770	130,913	12
Business services	86 7	176 25	600,805 30,905	434,837 46,491	63,903 5,866	68,930 6,207	25,613 2,272	14,939 2,931	14,450 2,931	118,310 7,258	10
ature of business not allocable	46	63	66,366	28,803	852	2,964	434	2,634	1,368	2,087	
active	231	609	114,092	· _	-	· -	-	4,812		4,321	
•											
Argentina	145	278	2,617,820	3,060,011	76 076	177,829	52,939	52,178	26,079	75,869	24
All industries	145	6	20,374	9,970	76,075 —1,192	177,829	52,939	52,176 70	20,079	474	24
ning	4	5	15,687	~~~~~69,434	5,102	5,967	1,889	786	786	16	
onstruction	3	3	118,491	136,575	7,995	8,000	1,764	5,115	5,115	1,453	
anufacturing	89	127	2,048,865	2,307,685	15,639	108,868	35,742	24,272	12,719	45,568	17
Food and kindred products	9	14	128,457	191,686	-11,351	1,098	247	20	_	12,031	_
Chemicals and allied products	30 7	38 8	300,708 184,733	361,405 243,142	9,054 14,061	16,731 22,256	4,530 7,985	3,011 4,388	826 3,385	8,577 5,109	5
Electrical and electronic equipment	9	11	221,564	114,165	9,729	10,589	4,963	4,098	2,012	8,206	
Motor vehicles and equipment	10	13	756,910 38,723	785,644 46,492	59,332 5,317	2,677 5,324	871 2,580	3,955	308	6,583 338	4
ansportation and public utilities	5	8	20,649	20,053	-382	367	52	3,635	_	7,863	·
olesale and retail trade	32	39	236,455	446,598	37,678	41,156	9,982	6,629	6,314	6,392	3
Wholesale trade	29	36	226,143	432,824	37,750	41,102	9,859	6,629	6,314	5,404	3
ance, insurance, and real estate	17	24	83,633	24,799	7,181	7,948	1,048	11,316	1,112	12,022	1
Banking	3	3	38,659	5,979	307	949	215		_	258	
Credit agencies other than banks	4 5	6	14,638 19,284	1,746 12,422	414 5,408	514 5,415	526	5,745 4,902	702	6,872 4,700	
rvices	20	23	68,758	43,159	3,936	4,924	2,376	356	30	2,004	
Business services	13	16	38,849	30,149	4,419	4,625	2,340	80	5	1.000	
ature of business not allocable	7	7	3,224	1,740	119	131	37	-	-	78	
active	32	36	1,734			_	i _	_!	_	_	

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN

CORPORATIONS REPORTED ON FORMS 2952

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]											
							ign Corporations				
Selected country of incorporation and selected industry of	Number of U.S.	Number of	Total	Business	Current earnings and profits	with curre and pro- before	orporations nt earnings ofits (+) e taxes	Distrib	utions	Receipts by foreign corpora-	Payments by foreign corpora-
Controlled Foreign Corporation _	tion returns ¹	foreign corpora- tions	assets	receipts	(less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	tions from all related persons	tions to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Latin America—Continued											
Brazil	1						}			Ì	
All industries	271 10	659 15	7,561,248	8,687,356	588,178	688,513	1	136,414	114,827	449,434	693,303
Agriculture, forestry, and fishing	15	20	7,027 171,188	5,021 583,530	105 14,896	470 16,801	43 2,194	6,314	6,314	11 519	117 6,612
Oil and gas extraction	7	9	125,223	576,551	15,685	15,937	1,962	6,314	6,314	219	6,401
Construction	5	5	60,893	122,781	6,667	7,868	2,659	416	416	560	1,691
Manufacturing	153	247	5,153,251	5,629,339	426,219	488,535	102,174	89,991	71,246	350,977	545,213
Food and kindred products	14 43	31 68	470,529 1,131,051	727,797 1,069,971	54,528 94,052	57,725 113,874	11,304 19,527	19,271 19,959	16,559 17,804	50,938 71,927	48,704 108,415
Petroleum (including integrated) and coal products Primary metal industries	4 5	4 5	53,830 66,950	108,199 80,882	23,331 7,456	23,350 7,456	5,711 1,003	1,438	1,438	68	8,303
Machinery, except electrical	26	27	664,079	610,362	39,426	. 46,474	7,754	3,607	3,607	1,748 57,750	4,764 84,194
Electrical and electronic equipment	15 10	21 18	434,461 1,191,446	538,760 1,308,952	59,661 12,358	66,990 24,332	15,319 6,817	10,195 14,653	8,811 3,327	134,695 12,331	102,665 63,891
Instruments and related products	6	7	75,504	67,849	4,367	4,367	601	93	93	1,356	22,494
Transportation and public utilities	5 67	5 92	8,145	5,224	1,025	1,081	174		_	2,647	
Wholesale and retail trade	56	79	734,758 650,288	1,962,259 1,844,982	96,361 86,913	102,638 92,845	23,996 22,429	25,105 23,447	24,239 22,581	42,965 42,430	84,538 82,265
Drugs, chemicals, and allied products	12	14	45.412 83.918	44,601	242	1,168	303	-	-	6,575	14,195
Finance, insurance, and real estate	56	76	1,198,535	116,557 225,829	9,411 31,610	9,756 53,672	1,560 5,178	1,659 5,81 8	1,659 4,012	535 45,133	2,177 39,041
Banking	5	8	382,659	48,040	7,664	7,665	· 1,142	2,683	941	4,667	7,708
Credit agencies other than banks	8	· 9	352,508 17,922	50,063 10,096	3,525 1,025	. 4,677 1,025	207 212	132 38	67 38	72	1,636 145
Holding and other investment companies, except bank holding companies	36	37	356,562	106,089	19,190	38,220	3,214	2,965	2,965	23,659	6,634
Services	50	62	194,428	138,184	9,970	15,722	3,584	7,420	7,420	4,522	14,178
Business services	39	45	111,051	98,459	8,218	12,125	2,634	6,950	6,950	1,377	13,019
Amusement and recreational services	10	5 10	5,708 12,638	4,381 15,190	346 1,325	349 1,7 2 5	42	- 1 240	-	3,088	-
Inactive	76	127	20,386	15,190	1,325	1,725	216 —	1,349	1,179	1,100	1,912
•4					1						
Mexico All industries	298	753	3,427,679	4,764,032	482,874	508,089	216,989	76,438	70,456	294,642	504 442
Agriculture, forestry, and fishing	. 7	19	54,724	134,982	7,092	7,360	2,610	600	600	20,550	584,443 6,163
Mining	10	13	17,605	15,996	2,661	2,904	1,198	-1	-]	7,967	2,645
Metal mining	4	5	4,975 9,051	2,101 8,179	140 2,316	304 2,319	152 1,046	-[-	2,165	_
Construction	9	10	20,919	18,589	1,418	1,421	359			5,580	2,296 999
Manufacturing	185	332	2,351,809	3,466,231	371,263	385,080	163,950	60,609	55,293	200,243	453,645
Food and kindred products Chemicals and allied products	20 48	30 90	156,658 574,981	281,576	23,243	24,157	10,710	3,041	3,041	29,309	17,198
Primary metal industries	8	10	116,928	800,787 136,543	115,445 19,329	123,322 19,329	54,166 8,597	18,737 765	17,616 690	26,929 700	97,512 8,989
Machinery, except electrical Electrical and electronic equipment	28 35	31 49	207,978 321,862	184,303 419,644	21,489 61,204	21,586	8,591	2,921	2,921	5,868	34,323
Motor vehicles and equipment	9	11	419,021	868,526	19,765	62,849 20,023	26,799 6,035	11,984 8,493	10,794 6,003	47,598 38,720	54,706 171,304
Instruments and related products	10	10	28,230 26,730	30,472 24,526	2,237 793	2,644 797	1,267 336	-	-	16,479	6,576
Wholesale and retail trade	90	110	677,814	984,142	84,517	91,249	40.090	12,966	12,859	14,627 24,440	168 91,065
Wholesale trade	75	88	497,189	830,096	64,357	70,327	30,151	11,842	11,735	20,834	83,266
Drugs, chemicals, and allied products	19 14	22 18	152,078 166,959	285,531 144,738	17,626 19,664	18,415 20,412	7,747 9,717	1,631 1,124	1,610 1,124	2,463 748	11.043 6,892
Finance, insurance, and real estate	51	62	152,584	12,783	4,138	5,265	1,872	1,104	580	8,804	3,299
Banking Credit agencies other than banks	9	9	70,741	8,326	3,463	3,492	1,489	20	20		
Holding and other investment companies, except	1	-] -		Í				33	33	131	140
bank holding companies	21 51	23 60	48,115 96,629	1,871	681 12,024	923 1 3,889	6.521	1,021	504	3,528	2,506
Business services	25	28	67.664	66,324	9,560	9.732	5.201	924	1,124 924	12,169 5,656	25,928 19,975
Amusement and recreational services	6	8	1,013	6,134	-42	266	87	-	-	1.836	943
Nature of business not allocable	11 96	12 125	3,823 25,043	4,530	-1,032	124	54	_	-	130	530
Footnotes at end of table.	30	123	23,043					2		134	2

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations; by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

	1		- <u>-</u>	-	(Controlled Forei	ign Corporations	1			
Selected country of incorporation	Number of U.S.	Number of	T -4.1	D urch	Current earnings and	Foreign co	orporations nt earnings ofits (+)	Distrib	utions	Receipts by foreign	Payments by foreign
and selected industry of Controlled Foreign Corporation	corpora- tion returns	foreign corpora- tions	Total assets	Business receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	corpora- tions from all related persons	corpora- tions to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Latin America—Continued											
Panama (Excluding Canal Zone) All industries	173	397	6,076,049	4,584,315	735,456	755,102	56.045	302,863	192,462	981,837	1,747,6
Mining	8	16	525,892	389,629	83,768	84,136	8,126	2,402	1,609	33,071	58,6
Construction	8	28	652,546	774,487	114,516	114,593	8,317	6,960	2,934	57,166	91,6
Manufacturing	23	31	1,005,028	809,683	127,397	135,844	15,353	39,145	39,139	118,726	514,4
Chemicals and allied products	10	17	603,657	262,745	104,875	104,951	13,110	39,045	39,039	21,352	103,7
Transportation and public utilities	20	41	570,465	539,381	56,148	59,009	821	60,344	18,127	284,837	115,5
Water transportation	16 49	34 71	443,064 1,403,891	461,128 1,810,724	42,662 208,535	45,297 215,041	732 14,115	59,940 75,467	17,723 58,626	211,294 161,749	109,3 778,3
Wholesale trade	43	59	1,301,006	1,700,729	186,157	192,603	12,370	69,831	54,066	144,578	720,7
Drugs, chemicals, and allied products	12	15	127,295	144,535	47,725	47,725	3,138	29,173	19,326	15,478	83,2
Retail trade	4	5	7,778	12,879	2,165	2,217	137	400 504		1,466	5,88
Finance, insurance, and real estate	49	69	1,674,421 81,506	152,715 6,319	133,454 1,248	133,753 1,367	6,083 483	108,534 2,000	67,682 633	214,390 42,180	137,10 18,14
Credit agencies other than banks	11	11	1,049,004	10,758	40,494	40,524	222	3,694	860 22,557	47,864	14,7
bank holding companies	27	36 29	288,556 1 92,750	95,970	46,466 9,180	46,538 9,479	5,177 3,188	33,095 4,213	4,158	63,362 104,574	33,20 45,92
Business services	19	22	166,782	57,612	3,454	3,746	876	1,063	1,017	103,765	40,08
Nature of business not allocable	11	12	14,803	4,124	-33	431	41	1,275	186	12	1,50
Inactive	57	93	25,132	-	-1	-	_	4,524	-	-	4,52
Peru						<u> </u>					
All industries	76	112	284,177	352,178	46,065	48,296	17,903	8,749	8,158	10,801	46,89
Mining	6	7	22,738	19,673	7,212	7,300	2,304	349	349	3,868	1,00
Oil and gas extraction	3	4	7,141	3,456	835	923	329	46	46	251	70
Manufacturing	30 3	35	143,401	227,196	16,523	16,865	4,869	4,189	3,890	3,559	37,66
Food and kindred products	13	15	7,791 41,736	23,546 49,973	1,456 2,985	1,456 3,198	357 745	298 1,088	298 1,067	2,479	73 4,00
Primary metal industries	3	3	17,902	26,994	3,961	3,961	1,364	1,169	1,169	71	1,75
Machinery, except electrical	3 25	4	4,895	5,268	1,163	1,163	366	190	190	760	26
Wholesale and retail trade	23	26 22	57,584 29,859	71,409 33,146	13,482 4,610	1 3,686 4,697	6,436 1,561	2,996 816	2,885 705	952 952	5,50 3,10
Drugs, chemicals, and allied products	7	8	10,502	14,785	2,097	2,144	682	590	504	435	2,23
Retail trade	4	4	27,725	38,263	8,871	8,989	4,874	2,180	2,180	_	2,40
Finance, insurance, and real estate	8	8	4,714	352	-1,393	95	33	71	41	431	40
bank holding companies	3	3	682	91	23	41	15	54	24		2
Services	8	9	43,767	33,313	9,905	10,013	4,223	1,144	993	1,991	2,25
Business services	4	5	25,938	27,554	9,890	9,891	4,187	1,144	993	1,218	2,22
Nature of business not allocable		انم	62		113	113	39	-	-	-	
Inactive	17	23	11,056								
Venezuela											
All industries	187 7	406	2,611,922	2,405,864	236,961	248,653	69,220	102,424	70,466	161,605	626,23
Oil and gas extraction	7	8	108,223 108,223	35,527 35,527	4,226 4,226	5,462 5,462	2,732 2,732	1,847 1,847	1,243 1,243	869 869	4,52 4,52
Construction	5	5	49,433	15,121	1,348	1,882	585	1,047	1,243	1,644	2,30
Manufacturing	88	139	1,390,877	1,674,540	140,393	145,877	42,062	41,027	31,091	117,657	426,15
Food and kindred products	16	25	158,218	283,464	24,261	24,551	7,920	5,315	5,101	17,363	31,90
Chemicals and allied products	30 3	38 6	248,912 113,855	253,956 79,410	35,410 15,525	36,253 15,525	9,165 906	4,739 163	4,051 163	34,698 14,889	49,45 23,17
Machinery, except electrical	4	5	56,900	47,670	8,390	8,390	3,429	4,163	3,182	6,189	23,17 4,62
Electrical and electronic equipment	9	12	155,254	134,105	14,160	15,319	6,274	4.447	4,044	33,518	18,14
Transportation and public utilities	3 72	110	17,102 684,966	8,557 538,665	1,588	1,588	459	644	217	1,319	142 16
Wholesale trade	63	88	442,720	362,570	7 0,457 53,510	74,347 57,382	17,422 11,851	53,390 45,588	32,902 25,339	33,128 25,449	1 42,16 117.47
Drugs, chemicals, and allied products	15	19	73,503	54,015	21,559	22,329	2,283	36,982	18,284	1,591	43,68
Retail trade	9	19	233,691	174,532	15,541	15,559	5,382	6,924	6,684	6,375	23,23
Credit agencies other than banks	26 8	41 11	226,248 125,518	37,891 4,386	7,403 1,538	7,484 1,538	1, 45 1 428	2,061 385	1, 62 1 271	5,433 854	35,18 1,26
Insurance	3	5	28,999	14,775	365	365	10				11
Holding and other investment companies, except bank holding companies	6	7	12,476	1,760	1,218	1,218	71	594	594	903	86
Services	20	26	94,134	84,598	11,232	11,693	4,418	3,454	3,392	1,332	9,05
Business services	13	15	70,164	63,012	8,804	9,044	3,488	3,040	3,040	1,194	7,91
Nature of business not allocable	5	6	26,374	-	-6	(²)	-	-	-	-	5,56
nactive	53	64	8,163	-1	_	-1	-1	-1	-1		

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

					(Controlled Fore	ign Corporations				
Selected country of incorporation and selected industry of	Number of U.S. corpora-	Number of foreign	Total	Business	Current earnings and profits	with currer and pro	orporations nt earnings ofits (+) e taxes	Distrib	utions	Receipts by foreign corpora-	Payments by foreign corpora-
Controlled Foreign Corporation	tion returns ¹	corpora- tions	assets	receipts	(less deficit) before taxes	earnings and profits before taxes	Foreign income taxes (net)	Total :	Out of current earnings and profits	tions from all related persons	tions to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Other Western Hemisphere, Total											
All industries	276	657 3	14,116,669 10,313	26,176,963 5,941	934,502 163	1,125,592 169	251,539	470,148	316,411	5,110,610	5,490,24
Mining	10	19	431,404	1,319,273	23,764	35,125	2,022	5,000	4,396	863 452,659	251,65
Manufacturing Food and kindred products	24	31	568,986 20,384	709,476 25,730	73,917 3,308	85,038 3,308	3,610 23	15,762 440	15,113 45	287,282	153,04
Chemicals and allied products	6	9	84,722	53,530	18,012	18,461	1,713	11,000	11,000	414 12,730	6,82 17,48
Petroleum (including integrated) and coal products Fransportation and public utilities	25	42	372,236 618,031	606,634 1,816,905	54,359 74,097	58,320 92,438	1,470 1,326	4,000 69,130	4.000 57,486	249,336 1 ,665,991	118,92 811,18
Water transportation	18	24	536,441	1,741,930	54,401	71,428	1,095	59,080	50,205	1,641,627	791,47
Wholesale and retail trade	42 34	68 57	4,297,107 4,117,345	20,241,152 19,696,656	507,182 472,145	511,362 475,344	222,199 213,659	139,159 117,159	87,834 65,834	756,305 754,909	1,065,43 1,034,35
Drugs, chemicals, and allied products	5 7	6	156,313 26,687	144,734 64,781	26,181 1,600	26,637 2,581	757	6,996	6,518	703	20,49
inance, insurance, and real estate	203	324	7,527,132	1,870,633	231,607	374,544	19,674	239,749	150,570	153 1,887,293	51 2,947,63
Banking	19 80	22 93	1,262,605 4,060,412	125,501 267,004	25,481	13,871 70,285	2,259 13,092	8,460 25,936	1,508 14,356	303,306 345,731	329,06
Insurance Holding and other investment companies, except	72	88	643,137	362,057	142,933	143,855	630	128,484	60,248	130,610	1,449,47 164,11
bank holding companies	48	72	1,093,107	906,281	20,962	105,851	3,580	76,810	74,399	908,248	978,99
Business services	37 26	50 30	308,686 178,618	94,171 22,152	8,964 3,766	11, 996 4,320	1,844 634	1,348	1,011	30,313	20,38
lature of business not allocable	13	•	257,797	21,282	540	650	142	575 —	452	26,489 29,889	17,09 223,65
nactive	71	98	14,353	_							27
The Bahamas	400	007	0.000.407	00 740 047	500 000	***	***				
All industries	100	207 10	6,028,197 188,383	20,716,847 64,170	536,806 25,760	639,352 26,017	225,351 1,983	228,984 5,000	169,811 4,396	2,794,920 16,437	2,580,80 21,30
Oil and gas extraction	4	10	188,383	64,170	25,760	26,017	1,983	5,000	4,396	16,437	21,30
fanufacturing ransportation and public utilities	9 12	12 16	441,043 330,334	596,532 1,578,025	57,958 56,683	64,268 56,862	1,747 1,052	4,440 36,150	4,045 35,932	261,725 1,374,238	129,71 755,13
Water transportation	8	9	299,044	1,517,621	47,185	47,347	1,052	35,000	35,000	1,358.260	746.59
Vholesale and retail trade	19 14	25	3,276,598 3,115,877	1 7,440,535 16,929,385	389,864 354,443	392,497 357,076	217,749 209,471	92,668 70,668	48,228 26,228	193,572	342,23
Drugs, chemicals, and allied products	[3]	3	41,428	99,953	16,597	16,597	700	4,600	4,600	193,468 139	312,39 15,07
Retail tradeinance, insurance, and real estate	36	58	11,510 1,681,133	42,599 983,403	2,581 4,625	2,581 95,203	2,053	90,671	77,155	931,089	43 1,317,36
Banking	10	13	1,033,495 238,076	111,768 22,533	9,419 7,004	10,007 7,004	1,615 214	7,906 1,910	954 1,910	165,608	325.61
Insurance Holding and other investment companies, except	ĕ	7	23,408	8,016	831	1,392	99	5,325	934	3,770 396	33,36 6,52
bank holding companies	16	24	337,671	835,774	7,166	75,799	122	75,530	73,357	760,981	929,98
ervices Business services	18 14	22 14	66,862 30,208	52,167	1,726 1,690	4,296	767	55	55	17.619	14,78
ature of business not allocable	4	'7	23,570	11,315	58	1,898 73	31	55	55	17,516	12,74
nactive	43	48	11,550					-			270
Bermuda	445	257	224 477								
All industrieslining	145	257 6	2,701,677 242,419	4,876,357 1,248,572	365,198 —1,856	388,340 8,896	9,319 10	206,193	126,156	1,486,879 430,851	1,168,008 224,620
lanufacturing	6	6	63,739	45,670	18,227	18,325	1,682	11,250	11,002	10,627	13,596
ransportation and public utilities	12 10	16 13	136,141 128,661	196,114 193,154	23,210 19,553	27,485 23,828	80 38	24,080 24,080	15,205 15,205	110,402 109,622	33,47 6 33,296
/holesale and retail trade	19	27	1,000,914	2,771,062	118,222	118,682	4,379	46,492	39,607	561,640	720,80
inance, insurance, and real estate	109	149	1,182,536 89,140	595,315 18,889	203,290 14,037	210,376 14,275	2,767 2,222	123,872	59,868	362,182	171,018
Insurance Holding and other investment companies, except	67	8Ó	617,314	352,457	141,678	142,038	531	123,159	59,314	15,342 130,215	2,731 157,589
bank holding companies	13	24	123,230	16,054	12,260	13,651	. 73	159	_	19,447	6,080
Business services	11 5	13 5	63,603 9,301	18,532 1,388	3,993	4,455 348	400	499	474	1,758	3,525
ature of business not allocable	5	•	10,217	1,076	97	105	75 —		_	1,139 9,402	2,705 96 5
active	21	33	1,859								
Netherlands Antilles All industries	128	153	5.260.941	497,760	20 500	pe 404	10.050	00 000		000 000	4 700
anufacturing	4	4	15,882	10,590	26,590 274	86,101 718	16,058	26,000	14,029	809,097 4,615	1,723,994 5,824
nance, insurance, and real estate	101	109	4,641,633	288,172	22,051	67,307	14,473	25,206	⁴ 3,547	593,963	1,459,229
Banking Credit agencies other than banks	72	78	201,977 3,733,196	1,770 225,582	751 4,439	922 49,006	263 10,656	24.026	12,446	133,385 326,620	2,324 1,413,377
Holding and other investment companies, except bank holding companies	20	21	631,890	54,448	15,881	16,396	3,385	1,121	1.042	127,815	42,921
ervices	13	14	173,578	20,219	2,866	2,866	677	794	482	10,935	2.072
Donate and the control of the contro		111	139,109	9,449	2074	0.074	500			2004	
Business services	10	'5	221,673	20,205	2,074 353	2,074 441	528 142	520	397	7,834 19,488	1,641 222,56 6

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

[Money amounts are in mousands of dollars]	T					Controlled Fore	ign Corporations				
	1	 		·	<u> </u>		orporations	·			
Selected country of incorporation	Number of U.S.	Number of	Total		Current earnings and	with currer and pro	nt earnings ofits (+)	Distrib	outions	Receipts by foreign	Payments by foreign
and selected industry of Controlled Foreign	corpora-	foreign	Total assets	Business receipts	profits (less	Current			Out of	corpora- tions	corpora- tions
Corporation	tion returns	corpora- tions		·	deficit)	earnings and	Foreign income	Takal	current	from all	to all
					before taxes	profits before	taxes (net)	Total	earnings and	related persons	related persons
						taxes	(net)		profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe, Total								1-7	(-)		
All industries	501	8,333	108,544,288	137,780,393	8,593,216	10,103,995	3,079,581	3,304,101	2,441,837	15,234,492	29,620,227
Mining	12 34	28 78	55,763 571,260	42,651 2,437,760	-142 30,049	4,080 51,135	1,799 17,515	276 3.928	107 3,264	1,077 54.345	6,199 49,056
Metal mining Oil and gas extraction	5 29	9 61	102,762 460,754	92,515 2,336,538	16,980	17,816 30,079	6,435	111	111	31,305	4,124
Construction	33	75	645,027	1,293,010	10,444 11,244	27,710	10,078 8,625	1,563 1,419	1,552 832	18,794 28,275	42,211 50,133
Manufacturing Food and kindred products	315	2,391	57,149,422	83,857,064	5,268,995	6,116,213	. 087,633	1,871,352	1,268,802	6,925,669	16,119,547
Chemicals and allied products	45 95	240 524	3,197,455 8,027,669	5,406,032 10,795,119	276,065 1,222,501	339,727 1,279,719	131,169 485,082	83,393 259,241	78,376 208,378	117,750 762,069	186,045 1,771,963
Petroleum (including integrated) and coal products Primary metal industries	95 13 19	44 60	11,147,444 965,083	20,192,065 1,077,369	1,016,861 12,758	1,118,386 76,584	203,229 26,704	401,914 9,922	338,815 8,112	2,587,159 96,643	8,795,797 203,337
Machinery, except electrical Electrical and electronic equipment	93 47	272 241	7,968,312	8,132,931	1,292,733	1,395,278	577,750	371,795	236,463	756,219	1,504,528
Motor vehicles and equipment	19.	85	5,867,314 7,374,485	8,776,576 15,223,111	623,296 —51,932	673,893 140,760	221,085 52,325	175,306 295,120	158,109 39,149	514,061 793,389	778,365 883,445
Instruments and related products	34 51	102 134	2,494,337 1,226,816	2,588,403 1,036,915	196,009 38,512	244,047 1 04,315	88,281 12,628	57,744 59,395	56,903 40,511	438,860 465,121	664,753 498,432
Water transportation	17	40	677,492	386,621	2,521	57,119	5,138	57,783	39,187	312,882	232,059
Wholesale and retail trade	286 259	2,109 1,683	21,070,832 18,227,738	37,753,267 33,852,216	1,754,834 1,551,116	2,123,199 1,845,769	573,048 482,363	583,605 488,252	495,856 420,263	2,365,386 2,093,824	7,548,403
Drugs, chemicals, and allied products Retail trade	61	298 348	2,384,589	3,476,446	356,357	371,614	95,513	142,808	127,325 57,779	226,748	7,263,552 1,034,254
General merchandise stores	61 4	8	2,097,619 1,126,470	2,516,272 323,053	113,061 106,453	174,533 120,001	72,295 51,833	76,317 60,117	57,779 50,042	76,710 9,959	151,332 45,492
Finance, insurance, and real estate Banking	232 29	838 69	22,053,370 11,438,211	5,084,778 1,160,797	786,103	899,567	93,744	559,734	429,366	4,470,247	3,906,951
Credit agencies other than banks	61	162	4,240,644	790,586	44,939 93,683	75,364 106,806	22,907 14,620	10,666 22,125	7,405 20,371	2,564,369 791,187	2,000,500 825,305
Insurance Holding and other investment companies, except	26	57	772,038	255,026	27,057	34,981	10,069	3,128	3,054	35,717	9,767
bank holding companies	150 214	321 861	4,650,115	2,597,201	597,894	650,259	40,375	516,541	392,971	924,486	948,309
Business services	173	510	5,187,117 3,660,513	5,517,478 3,693,697	693,461 587,451	764,579 611,937	280,520 215,693	219,901 182,528	201,059 171,263	913,778 700,239	1,325,872 726,058
Amusement and recreational services	14 77	128 162	158,285 232,451	255,945 757,470	23,343 10,159	24,547 13,196	5,826	5,673	2,734	15,574	60,561
Inactive	305	1,657	352,230	/3/,4/0	10,139	13,190	4,069	3,035 1,456	2,040	9,453 1,141	112,037 3,597
Austria		T						. 1			
All industries	107	143	926,546	1,352,969	99,005	102,933	39,087	31,827	26,668	32,253	157,451
Chemicals and allied products	27 6	33	319,671 5,152	594,148 14,066	35,192 -188	37,031 315	12,596 123	10,291 86	9,459 86	9,698 156	58,591 928
Machinery, except electrical	6 3	6	44,350 69,758	53,955 96,071	6,709 6,997	6,709 7,267	2,566 2,620	473 1,012	385	3,573	2,483
Wholesale and retail trade	59	1	242,578	595,955	41,489	43,362	17,876	9,904	1,012 6,419	2,025 1 2,783	2,826 68,568
Wholesale trade	53 13	63 14	234,256 18,488	577,058 37,523	40,972 5,631	42,372 5,711	17,446 2,535	9,591 2,276	6,158 1,095	12,723 5,980	67,739 6,175
Retail trade	6	7	8,305	18,843	516	988	429	313	261	6	829
Services	15	7 16	225,055 138,004	22,966 138,493	322 21,270	441 21,365	8,258	11,347	10,531	221 9,548	5,718 24,152
Business services	10	10	118,791	125,519	19,826	19,921	7,636	10,258	9,803	9,548	22,721
Inactive	12	13	124					27			27
Belgium All Industries	248	490	7,221,508	8,191,015	429,264	548,639	187,352	95,671	74.056	901 700	2 022 250
Construction	4	4	9,117	11,788	26	297	181	95,071	74,956	861,786 25	2,033,250 324
Manufacturing	111	168 13	4,165,263 103,245	5,616,361 162,963	305,507	395,648	130,666	67,941	50,116	579,307	1,587,632
Chemicals and allied products	34	43	847,987	1,236,179	139,142	3,954 140,687	1,480 54,661	1,338 18,578	280 17,847	12,099 203,011	6,276 454,736
Petroleum (including integrated) and coal products Machinery, except electrical	18	5 18	1,039,797	1,336,621 440,541	530 20,784	40,098 34,345	799 13,207	10,099	8,908	170,894 81,405	750,201 78,902
Electrical and electronic equipment Motor vehicles and equipment	9	13	711,234 212,685	809,459 484,259	55,244 4,104	67,457 2,276	24,881	8,518	6,376	18,171	95,299
Instruments and related products	5	7	67,711	65,979	3,873	4,391	1,475	10,369	= 1	5,608 21,276	59,280 15,772
Transportation and public utilities	9 104	9 150	39,031 1,237,500	19,978 1,923,678	1,837 60,806	1,995 82,115	459 29,969	7 14,569	11,819	10,228	1,100
Wholesale trade Drugs, chemicals, and allied products	91	129	1,012,625	1,531,716	68,261	73,913	28,693	13,938	11,241	109,890 89,202	332,705 298,325
Retail trade	21 15	31 16	155,989 204,120	182,667 367,146	16,868 7,283	17,590 7,492	7,012 1,095	3,524 428	3,373 375	49,990 17,532	36,641 17,058
Finance, insurance, and real estate	27	49	1,349,497	152,983	2,170	8,311	2,191	468	468	74,839	52,642
Credit agencies other than banks	5	5 9	1,070,753 171,807	120,541 19,815	1,739 1,639	3,938 1,729	965 406	340	340	43,766 6,979	22.076 7,245
Insurance Holding and other investment companies, except	5	6	13,785	1,895	747	747	282			650	99
bank holding companies Services	7	14	55,820	3,067	-3,160	647	106	128	128	1,911	18,157
Business services	47 32	5 8 38	366,272 268,796	409,125 248,050	55,034 53,836	56,208 54,494	22,305 20,233	12,686 12,618	12,550 12,550	86,389 39,185	58,752 39,723
Amusement and recreational services Nature of business not allocable	6 10	6	642	3,454	14	68	(²)	68	-	937	708
nactive	29	39	40,239 13,665	56,610	3,958	4,066	1,583	긔		320 736	41 (²)
Ecotopies at and of lable										730	

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

[Money amounts are in thousands of dollars]	,										
	1	ļ			· · · · · · · · · · · · · · · · · · ·		ign Corporations	s			
Selected country of incorporation and selected industry of	Number of U.S.	Number of	Total	Business	Current earnings and profits	with curre and pro before	orporations nt earnings ofits (+) taxes	Distrib	utions	Receipts by foreign corpora-	Payments by foreign corpora-
Controlled Foreign Corporation	corpora- tion returns ¹	foreign corpora- tions	assets	receipts	(less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes . (net)	Total	Out of current earnings and profits	tions from all related persons	tions to all - related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe—Continued Denmark											
All industries	106	155	1,368,813	2,577,484	138,723	160,825	24,561	16,734	16,366	58,347	438,484
Manufacturing	26	31	382,518	778,051	76,436	77,542	10,325	3,112	3,112	7,289	16,855
Food and kindred products Chemicals and allied products Machinery, except electrical Electrical and electronic equipment	8 5 4 4	10 5 4 5	56,340 18,484 8,625 56,108	107,681 48,800 6,704 66,606	5,983 4,203 392 3,189	5,983 4,297 484 3,644	2,115 1,556 129 1,325	458 606 — 272	458 606 — 272	2,427 47 1,863 1,122	1,569 3,174 303 3,743
Transportation and public utilities	3	3	4,169	2,168	-84	3		_	_	174	45
Wholesale and retail trade	61	•	597,815	1,055,867	32,962	51,076	5,603	5,588	5,308	49,951	399,074
Wholesale trade Drugs, chemicals, and allied products Retail trade	56 12 8	62 12 9	576,912 17,688 17,391	1,013,327 16,010 36,963	33,596 2,010 675	50,712 2,220 324	5,507 328 64	5,414 109 175	5,232 109 77	49,580 2,339 371	396,886 438 2,162
Finance, insurance, and real estate	8	9	78,972	241,512	107	:669	377	157	157	222	381
Holding and other investment companies, except bank holding companies	6	6	78,948	241,512	87	649	377	157	157	96	381
Services	18 8	18 8	126,695	124,167	24,018	26,251	8,185	7,871	7,783	675	21,567
Business services Amusement and recreational services Inactive	6	6	120,969 287 3,767	110,444 3,355	25,808 44	25,947 81	8,077 32	7,783	7,751	219 249	19,599 1,197
France (Including Andorra)									}		
All industries	298	1,008	14,754,379	22,780,568	1,082,932	1,252,115	480,084	180,949	168,584	1,072,736	2,003,847
Agriculture, forestry, and fishing	3	5	5,256	2,869	361	367	91	-		25	1,517
Mining Oil and gas extraction	3	5	41,747 41,747	32,610 32,610	796 796	1,017 1,017	401 401	-	-	1,607	4,790 4,790
Construction	11	12	43,718	61,642	2,843	2,986	1,430	559	61	1,607 8,771	4,790 9,232
Manufacturing	179	364	9,986,682	17,710,713	928,742	1,034,573	380,526	142,776	135,849	690,568	1,473,024
Food and kindred products Chemicals and allied products Petroleum (including integrated) and coal products Primary metal industries	20 50 3 4	45 79 4 6	499,633 1,193,371 2,221,427 48,412	752,927 1,774,565 4,192,913 71,226	24,474 168,672 265,246 2,354	34,777 180,995 265,246 3,064	12,442 70,813 22,296 1,994	8,421 13,393 18,356 979	6,104 12,040 18,356 979	16,153 101,813 173,268 2,780	18,381 122,381 581,057 9,240
Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Instruments and related products	31 19 10 13	41 37 13 14	2,016,833 1,006,138 1,087,594 393,523	1,875,494 1,440,485 5,542,276 394,703	254,850 93,628 10,583 40,593	280,280 96,272 16,060 42,885	145,964 43,748 9,537 17,794	64,419 14,562 2,319 6,939	63,738 13,545 2,235 6,939	191,781 92,929 12,872 32,545	322,140 122,271 63,616 83,514
Transportation and public utilities	7	9	53,077	137,006	483	670	322	87	46	144	167
Wholesale and retail trade	132	288	2,620,228	4,001,868	88,716	136,363	56,689	18,057	15,894	173,991	369,731
Wholesale trade Drugs, chemicals, and allied products Retail trade	115 25 25	191 35 92	2,380,840 342,807 229,786	3,583,071 497,072 403,467	75,924 30,167 10,874	120,536 33,068 13,896	51,356 17,715 4,344	14,597 8,235 3,091	13,275 8,235 2,250	163,483 18,007 9,803	344,770 99,622 23,737
Finance, insurance, and real estate	59	121	1,407,934	236,474	8,043	13,147	6,188	3,133	1,585	58,660	30,726
Banking Credit agencies other than banks Insurance	7 11 3	7 19	1,069,345 199,504 4,288	126,738 25,279 411	6,425 —270 117	6,425 2,147	3,100 1,068	1,235	932	17,601 2,205	21,325 1,230
Holding and other investment companies, except bank holding companies	16	25	33,249	3,806	—289	126 503	24 181	116	44	1,013 14,328	2,156
Services	63	108	559,335	579,558	53,041	61,964	33,978	16,311	15,128	138,357	112,698
Business services Amusement and recreational services	42 10	60 12	415,340 31,579	447,148 24,073	47,680 3,143	52,627 3,451	31,271 724	15,102 32	14,207 32	131,058 5	91,039 5,532
Nature of business not allocable	18	22	13,079	17,828	93	1,029	459	22	22	598	1,961
Footnotes at end of table.	51	. 74	23,323					3		16	

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

						20110 01100 1 0101	gn Corporations				
Selected country of incorporation	Number of U.S.	Number of			Current earnings and	Foreign co with currer and pro before	nt earnings fits (+)	Distribu	utions	Receipts by foreign corpora-	Payments by foreign corpora-
and selected industry of Controlled Foreign Corporation	corpora- tion returns	foreign corpora- tions	Total assets	Business receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	tions from all related persons	tions to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7).	(8)	(9)	(10)	(11)
Europe—Continued											
Italy (Including San Marino)								I			
All industries	249	620	11,010,038	12,463,401	345,326	505,363	148,673	76,086	65,520	454,594	2,116,
griculture, forestry, and fishing	3	4	12,049	11,720	2,101	2,468	1,240	248	80	59	2,
fining	5	5	20,296	26,173	1,995	2,255	1,157	222	222	10,376	1,
Construction	5	7	93,507	70,533	1,596	2,165	566	180	180	4,043 277,358	1, 1,022,
Manufacturing	141	266	5,141,863	6,867,436	286,632	367,503	101,803 11,714	65,370 2,974	56,447 2,432	7,371	1,022,
Food and kindred products	17 37	34 51	460,545 663,141	749,142 846,557	13,984 22,151	25,071 42,241	17,568	8,870	4,094	25,655 50,076	109, 532.
Petroleum (including integrated) and coal products Primary metal industries	3	4	536,288 89,198	972,419 123,159	32,536 9,921	32,536 11,144	6,931 5,729	2,176	1,120	5,449	37,
Machinery, except electrical	13	17	794,493	660,396 1,846,408	95,271 40,819	102,803 50,825	6,223 16,672	35,262 4,463	34,843 4,343	24,101 35,161	131, 53.
Electrical and electronic equipment	18	37 17	728,474 166,618	150,573	2,389	10,323	2,864	294	135	941	2,
Instruments and related products	7	10	428,986	366,719	3,829	17,472	5,979	3,600	3,600	28,816	38.
ransportation and public utilities	8	8	53,756	22,793	314	2,285	367	-		5,894	681,
Yholesale and retail trade	96	159	2,604,449	4,774,753	35,408	88,419	27,376	2,595 2,070	1,861 1,680	140,746 132,193	668
Wholesale trade	81 24 18	123 27 32	2,398,738 467,729 201,164	4,451,988 358,824 291,058	31,959 22,029 3,254	83,061 27,169 5,144	24,120 10,543 3,194	226 525	202 181	6,404 8,486	23 12
inance, insurance, and real estate	24	32	2,666,902	285,031	10,388	14,027	4,284	2,875	2,783	14,025	6
Credit agencies other than banks	7	8	419,491	58,419	4,874	5,931	2,147	502 51	502 15	9,093 161	1
bank holding companies	5	5 57	1,154 396,865	74 396,209	76 6,333	48 25,439	11,618	4,596	3,947	1,226	400
Business services	41 21 8	27 14	136,630 16,908	93,819 22,045	12,678 1,054	13,630 1,139	6,362 537	3,539 624	3,513 (²)	602	5
Amusement and recreational services	6	8	15,408	8,752	559	802	263	_	'' _	667	
nactive	53	74	4,944		_	_	_			199	
Netherlands											
All industries	234	607	6,988,128	8,874,367	896,764	978,134	330,784	173,811	152,121	1,750,682	2,801
Construction	6	9	13,872	52,689	1,099	1,341	451	145	123	1,016	1
tanufacturing	108	186	4 224 202				1 000 750	102,768	87,729	200 570	1,548
Food and kindred products	1		4,224,393	6,144,580	581,943	630,885	202,750			808,576	
Chemicals and allied products	15 30 6	29 46 7	306,945 1,080,407	573,015 1,433,210	12,338 311,374	23,660 311,700	10,740 124,116 2,787	4,489 65,068 268	3,787 55,009 268	25,313 184,069 423,707	17 249
Chemicals and allied products	30 6 4	46 7 6	306,945 1,080,407 1,280,252 80,663	573,015 1,433,210 2,260,309 106,210	12,338 311,374 97,075 1,867	23,660 311,700 107,537 2,764	10,740 124,116 2,787 1,071	4,489 65,068 268	3,787 55,009 268	25,313 184,069 423,707 3,494	17 249 895 90
Chemicals and allied products Petroleum (including integrated) and coal products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment	30 6 4 14 8 4	46 7 6 16 12 4	306,945 1,080,407 1,280,252 80,663 392,584 130,522 98,210	573,015 1,433,210 2,260,309 106,210 351,170 184,320 218,221	12,338 311,374 97,075 1,867 72,423 30,029 —1,070	23,660 311,700 107,537 2,764 82,339 30,708 2,617	10,740 124,116 2,787 1,071 33,910 9,109 895	4,489 65,068 268 — 15,337 7,897 1,703	3,787 55,009 268 — 15,337 5,546 722	25,313 184,069 423,707 3,494 33,883 13,830 9,228	17 249 895 90 83 35
Chemicals and allied products Petroleum (including integrated) and coal products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Instruments and related products	30 6 4 14 8 4 7	46 7 6 16 12 4 12	306,945 1,080,407 1,280,252 80,663 392,584 130,522 98,210 360,941	573,015 1,433,210 2,260,309 106,210 351,170 184,320 218,221 295,180	12,338 311,374 97,075 1,867 72,423 30,029 —1,070 35,438	23,660 311,700 107,537 2,764 82,339 30,708 2,617 36,934	10,740 124,116 2,787 1,071 33,910 9,109 895 7,285	4,489 65,068 268 — 15,337 7,897 1,703 1,196	3,787 55,009 268 — 15,337 5,546 722 834	25,313 184,069 423,707 3,494 33,883 13,830 9,228 70,593	17 249 895 90 83 35 15
Chemicals and allied products Petroleum (including integrated) and coal products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Instruments and related products Transportation and public utilities	30 6 4 14 8 4 7	46 7 6 16 12 4 12 20	306,945 1,080,407 1,280,252 80,663 392,584 130,522 98,210 360,941 277,052	573,015 1,433,210 2,260,309 106,210 351,170 184,320 218,221 295,180 227,462	12,338 311,374 97,075 1,867 72,423 30,029 —1,070 35,438 14,344	23,660 311,700 107,537 2,764 82,339 30,708 2,617 36,934 17,124	10,740 124,116 2,787 1,071 33,910 9,109 895 7,285 4,217	4,489 65,068 268 — 15,337 7,897 1,703 1,196 2,840	3,787 55,009 268 — 15,337 5,546 722 834 2,817	25,313 184,069 423,707 3,494 33,883 13,830 9,228 70,593 114,836	17 249 895 90 83 35 15 59
Chemicals and allied products Petroleum (including integrated) and coal products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Instruments and related products ransportation and public utilities Water transportation	30 6 4 14 8 4 7 14	46 7 6 16 12 4 12 20 8	306,945 1,080,407 1,280,252 80,663 392,584 130,522 98,210 360,941 277,052	573,015 1,433,210 2,260,309 106,210 351,170 184,320 218,221 295,180 227,462 143,709	12,338 311,374 97,075 1,867 72,423 30,029 —1,070 35,438 14,344	23,660 311,700 107,537 2,764 82,339 30,708 2,617 36,934 17,124	10,740 124,116 2,787 1,071 33,910 9,109 895 7,285 4,217 3,150	4,489 65,068 268 — 15,337 7,897 1,703 1,196 2,840 2,601	3,787 55,009 268 — 15,337 5,546 722 834 2,817 2,601	25,313 184,069 423,707 3,494 33,883 13,830 9,228 70,593 114,836	17 249 895 90 83 35 15 59 78
Chemicals and allied products Petroleum (including integrated) and coal products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Instruments and related products *ransportation and public utilities Water transportation *Yholesale and retail trade	30 6 4 14 8 4 7 14 6	46 7 6 16 12 12 20 8 163	306,945 1,080,407 1,280,252 80,663 392,584 130,522 98,210 360,941 277,052 106,866 1,030,127	573,015 1,433,210 2,260,309 106,210 351,170 184,320 218,221 295,180 227,462 143,709 1,977,903	12,338 311,374 97,075 1,867 72,423 30,029 —1,070 35,438 14,344 14,180 214,937	23,660 311,700 107,537 2,764 82,339 30,708 2,617 36,934 17,124 14,192 231,370	10,740 124,116 2,787 1,071 33,910 9,109 895 7,285 4,217 3,150 97,479	4,489 65,068 268 — 15,337 7,897 1,703 1,196 2,840 2,601 63,732	3,787 55,009 268 — 15,337 5,546 7,22 834 2,817 2,601 58,744	25,313 184,069 423,707 3,494 33,883 13,830 9,228 70,593 114,836 11,067 162,159	17 249 895 90 83 35 15 59 78 3
Chemicals and allied products Petroleum (including integrated) and coal products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Instruments and related products ransportation and public utilities Water transportation	30 6 4 14 8 4 7 14	46 7 6 16 12 4 12 20 8 163 138 27	306,945 1,080,407 1,280,252 80,663 392,584 130,522 98,210 360,941 277,052	573,015 1,433,210 2,260,309 106,210 351,170 184,320 218,221 295,180 227,462 143,709	12,338 311,374 97,075 1,867 72,423 30,029 —1,070 35,438 14,344	23,660 311,700 107,537 2,764 82,339 30,708 2,617 36,934 17,124	10,740 124,116 2,787 1,071 33,910 9,109 895 7,285 4,217 3,150 97,479 95,018	4,489 65,068 268 — 15,337 7,897 1,703 1,196 2,840 2,601 63,732 61,568 887 2,064	3,787 55,009 268 — 15,337 5,546 722 834 2,817 2,601	25,313 184,069 423,707 3,494 33,883 13,830 9,228 70,593 114,836	177 2499 8955 900 83 355 59 78 33 495
Chemicals and allied products Petroleum (including integrated) and coal products Phimary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Instruments and related products Fransportation and public utilities Water transportation Wholesale and retail trade Wholesale trade Drugs, chemicals, and allied products Relail trade	30 6 4 14 8 4 7 14 6 101 90 22	46 7 6 16 12 4 12 20 8 163 138 27	306,945 1,080,407 1,280,252 80,663 392,584 130,522 98,210 360,941 277,052 106,866 1,030,127 961,675 247,937	573,015 1,433,210 2,260,309	12,338 311,374 97,075 1,867 72,423 30,029 -1,070 35,438 14,344 14,180 214,937 213,655 29,942	23,660 311,700 107,537 2,764 82,339 30,708 2,617 36,934 17,124 14,192 231,370 226,059 31,543	10,740 124,116 2,787 1,071 33,910 9,109 895 7,285 4,217 3,150 97,479 95,018	4,489 65,068 268 — 15,337 7,897 1,703 1,196 2,840 2,601 63,732 61,568 887	3,787 55,009 268 15,337 5,546 722 834 2,817 2,601 58,744 57,371 4,599 1,272	25,313 184,069 423,707 3,494 33,883 13,830 9,228 70,593 114,836 11,067 162,159 156,772 8,605 1,448	177 249 895 90 83 35 15 59 78 495 4766 4
Chemicals and allied products Petroleum (including integrated) and coal products Petroleum (including integrated) and coal products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Instruments and related products Fransportation and public utilities Water transportation Wholesale and retail trade Wholesale trade Drugs, chemicals, and allied products Relail trade Credit agencies other than banks Holding and other investment companies, except	30 6 4 14 8 8 4 7 7 14 6 101 90 22 14 49	46 7 6 16 12 20 8 163 138 27 19 70	306,945 1,080,407 1,280,252 80,663 392,584 130,522 98,210 360,941 277,052 106,866 1,030,127 961,675 247,937 49,516 1,098,142 768,934	573,015 1,433,210 2,260,309 106,210 351,170 184,320 218,221 295,180 227,462 143,709 1,977,903 1,768,670 254,576 180,978 126,064 72,217	12,338 311,374 97,075 1,867 72,423 30,029 -1,070 35,438 14,344 14,180 214,937 213,655 29,942 -50 8,638 2,684	23,660 311,700 107,537 2,764 82,339 30,708 2,617 36,934 17,124 14,192 231,370 26,059 31,543 3,405 17,904 8,103	10,740 124,116 2,787 1,071 33,910 9,109 895 7,285 4,217 3,150 97,479 95,018 11,758 1,652 3,970	4,489 65,068 268 — 15,337 7,897 1,703 1,196 2,840 2,601 63,732 61,568 887 2,064 1,504	3,787 55,009 268 15,337 5,546 722 834 2,817 2,601 58,744 57,371 459 1,272	25,313 184,069 423,707 3,494 33,883 13,830 9,228 70,593 114,836 11,067 162,159 156,772 8,605 1,448 599,604	177 2498 895 90 90 35 155 59 78 495 476 619
Chemicals and allied products Petroleum (including integrated) and coal products Phimary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Instruments and related products Transportation and public utilities Water transportation Wholesale and retail trade Wholesale trade Drugs, chemicals, and allied products Retail trade Credit agencies other than banks Holding and other investment companies, except bank holding companies	30 6 4 14 8 8 4 7 7 14 6 101 90 222 14 49 22	46 77 16 16 12 20 8 163 138 27 19 70 27	306,945 1,080,407 1,280,252 80,663 392,584 130,522 98,210 360,941 277,052 106,866 1,030,127 961,675 247,937 49,516 1,098,142 768,934	573,015 1,433,210 2,260,309 106,210 351,170 184,320 218,221 295,180 227,452 143,709 1,977,903 1,768,670 254,576 180,978 126,064 72,217	12,338 311,374 97,075 1,867 72,423 30,029 —1,070 35,438 14,344 14,180 214,937 213,655 29,942 —50 8,638 2,684	23,660 311,700 107,537 2,764 82,339 30,708 2,617 36,934 17,124 14,192 231,370 226,059 31,543 3,405 17,904 8,103	10,740 124,116 2,787 1,071 33,910 9,109 895 7,285 4,217 3,150 97,479 95,018 11,758 1,652 3,970 1,296	4,489 65,068 2688 — 15,337 7,897 1,703 1,196 2,840 2,601 63,732 61,568 887 7,2,064 1,504 666	3,787 55,009 268 15,337 5,546 722 834 2,817 2,601 58,744 57,371 459 1,272 380 380	25,313 184,069 423,707 3,494 33,883 13,830 9,228 70,593 114,836 11,067 162,159 156,772 8,605 1,448 599,604 524,467	177 249 895 900 900 83 35 15 15 59 78 476 76 619 552 559
Chemicals and allied products Petroleum (including integrated) and coal products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Instruments and related products Fransportation and public utilities Water transportation Wholesale and retail trade Wholesale trade Drugs, chemicals, and allied products Felail trade Credit agencies other than banks Holding and other investment companies, except bank holding companies Services	30 6 4 14 8 8 4 7 7 14 101 90 22 14 49 22 23	466 7 7 6 16 16 12 2 20 8 163 27 198 70 27 30 59	306,945 1,080,407 1,280,252 80,663 392,594 130,522 98,210 360,941 277,052 106,866 1,030,127 961,675 247,937 49,516 1,098,142 768,934 159,731 293,978	573,015 1,433,210 2,260,309 106,210 351,170 184,320 218,221 295,180 227,462 143,709 1,977,903 1,768,670 254,576 180,978 126,064 72,217	12,338 311,374 97,075 1,867 72,423 30,029 —1,070 35,438 14,344 14,180 214,937 213,655 29,942 —50 8,638 2,684	23,660 311,700 107,537 2,764 82,339 30,708 2,617 36,934 17,124 14,192 231,370 226,059 31,543 3,405 17,904 8,103 5,789	10,740 124,116 2,787 1,071 33,910 9,109 895 7,285 4,217 3,150 97,479 95,018 11,758 1,652 3,970 1,296	4,489 65,068 268 — 15,337 7,897 1,703 1,196 2,840 2,601 63,732 61,568 887 2,064 1,504 666 838 2,795	3,787 55,009 268 — 15,337 5,546 722 834 2,817 2,601 58,744 57,371 459 1,272 380 380 —	25,313 184,069 423,707 3,494 33,883 13,830 9,228 70,593 114,836 11,067 162,159 156,772 8,605 1,448 599,604 27,082 64,480	177 2498 895 90 833 35 155 78 33 495 476 46 619
Chemicals and allied products Petroleum (including integrated) and coal products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Instruments and related products ransportation and public utilities Water transportation Yholesale and retail trade Wholesale trade Drugs, chemicals, and allied products Retail trade Credit agencies other than banks Holding and other investment companies, except bank holding companies	30 6 4 14 8 8 4 7 7 14 6 101 90 222 14 49 22	466 166 1612 12 12 20 8 8 1638 27 199 30 59 36	306,945 1,080,407 1,280,252 80,663 392,584 130,522 98,210 360,941 277,052 106,866 1,030,127 961,675 247,937 49,516 1,098,142 768,934	573,015 1,433,210 2,260,309 106,210 351,170 184,320 218,221 295,180 227,452 143,709 1,977,903 1,768,670 254,576 180,978 126,064 72,217	12,338 311,374 97,075 1,867 72,423 30,029 —1,070 35,438 14,344 14,180 214,937 213,655 29,942 —50 8,638 2,684	23,660 311,700 107,537 2,764 82,339 30,708 2,617 36,934 17,124 14,192 231,370 226,059 31,543 3,405 17,904 8,103	10,740 124,116 2,787 1,071 33,910 9,109 895 7,285 4,217 3,150 97,479 95,018 11,758 1,652; 3,970 1,296 1,633 20,845	4,489 65,068 2688 — 15,337 7,897 1,703 1,196 2,840 2,601 63,732 61,568 887 7,2,064 1,504 666	3,787 55,009 268 15,337 5,546 722 834 2,817 2,601 58,744 57,371 459 1,272 380 380	25,313 184,069 423,707 3,494 33,883 13,830 9,228 70,593 114,836 11,067 162,159 156,772 8,605 1,448 599,604 524,467	177 2448 895 83 83 16 55 78 495 476 76 4 618 552

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

						Controlled Fore	ign Corporations				
					T		orporations				Γ
Selected country of incorporation and selected industry of	Number of U.S.	Number of	T-1 1	D	Current earnings and	with currer and pro	nt earnings ofits (+)	Distrib	utions	Receipts by foreign	Payments by foreign
Controlled Foreign	corpora-	foreign	Total assets	Business receipts	profits (less	Current			Out of	corpora-	corpora-
Corporation	tion returns'	corpora- tions			deficit)	earnings and	Foreign income		current	tions from all	tions to all
	Ì				before taxes	profits before	taxes (net)	Total	earnings and	related persons	related persons
•						taxes	(fiet)		profits	, , , , , , , , , , , , , , , , , , , ,	po.50.10
_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe—Continued Spain	}										
All industries	159	336	2,754,147	3,159,475	327,390	376,165	98,455	42,900	41,674	135,752	2047
Agriculture, forestry, and fishing	3	4	6,729	4,268	281	409	139	-	-1,074	778	294,7 1
onstructionanufacturing	92	5	33,601	42,787	1,725	2,063	403	-	-	630	2,6
Food and kindred products	111	147 16	1,966,891 132,433	2,324,868 202,674	211,702 23,916	257,578 24,693	63,754 7,525	33,800 6,666	32,579	118,370	196,5
Chemicals and allied products	33	49	370,015	511,643	62,924	63,535	15,920	10,003	6,666 9,579	10,625 4,717	9,5 31,8
Machinery, except electrical	9 9	10 14	108,705 681,024	147,565 734,500	9,455 78,848	9,489 80,053	3,244 23,714	12 202	664	8,258	16,5
Motor vehicles and equipment	5	6	330,452	365,140	-13,717	27,512	436	12,202 31	11,531 31	19,237 i 5,434	43,8 38,0
holesale and retail trade	47 42	64	433,873 358,573	534,065	53,625	54,993	16,123	4,374	4,374	9,054	65,3
Drugs, chemicals, and allied products	7	8	11,902	466,128 13,705	47,064 1,656	48,245 1,656	15,203 207	3,840 118	3,840 118	8,537 104	63,0 2,7
Retail tradenance, insurance, and real estate	5 11	12	65,494 55,118	58,937	5,696	5,882	734	444	444	496	1,80
Credit agencies other than banks	3	4	48,262	18,615 15,696	3,745	4,025 3,746	1,213 1,102	260 247	260 247	2,359	34
Holding and other investment companies, except bank holding companies	3	3								13	28
rvices	26	34	4,764 249,664	576 230,065	214 55,390	216 56,395	91 16,658	4,466	13	698	
Business services	15	19	195,061	184,204	49,581	49,902	14,534	3,875	4,461 3,870	2,141 1,755	28,8 6 26,86
Amusement and recreational services ature of business not allocable	3	4	856 805	2,723	260	271	26	-	-	184	20,00
active	38	48	1,193	325	39	42	6			318 76	
Sweden							-				
All industries	153	323	2,303,494	3,001,249	248,213	336,088	105,738	33,231	31,218	219,775	457,58
nufacturing	56	71	685,052	841,574	92,202	138,888	53,641	21,300	20,194	57,417	97,12
ood and kindred products	10	5 11	51,898 55,286	111,016 90,953	4,073 10,467	4,787 10,528	1,997 1,249	191	117	239	26
rimary metal industries	5	7	50,983	63,711	-29,675	13,612	6,606	525 —	525	3,909 11,943	7,40 7,38
fachinery, except electricallectrical and electronic equipment	· 15	17	294,126 97,531	295,632 87,266	84,528 18,868	85,198 18,871	38,094	14,981	14,981	13,337	47,52
nstruments and related products	4	4	11,622	22,886	542	542	3,795 52	4.356 162	4,356 162	6,753 1,363	9,60 2,78
nsportation and public utilitiesolesale and retail trades	5 77	5 113	7,137 1,431,565	14,922	-305	113	92			1,812	52
Vholesale trade	67	88	1,185,983	2,039,602 1,622,813	130,058 99,643	167,609 136,575	42,556 40,484	6,973 6,973	6,200 6,200	119,614 25,300	342,24 313,19
Drugs, chemicals, and allied products	17	20 14	88,609 22,817	289,988	3,165	6,141	2,533	769	528	5,699	24,79
ance, insurance, and real estate	10	13	71,517	49,964 5,246	667 8,499	1,287 9,229	478 132	37	37	266 27,704	4,97
vices	24	25	95,163	97,905	17,720	20,206	9,308	4,880	4,763	13,228	3,13 13,85
usiness services musement and recreational services	11	11	58,365 708	65,303 8,528	18,922 131	19,047 184	9,170	4,826	4,760	2,378	6,65
ure of business not allocable	1	-	1,097	1,604	30	34	79 5	55 31	24	944	2,96 8
ctive	41	88	9,506					10		-	21
Switzerland											
All industriesing	249	571	7,045,785 937	7,744,514 768	989,297	1,033,302	158,781	557,942	413,739	1,425,349	2,681,37
il and gas extraction	3	3	937	768	33	37 37	6		· -	(²)	-
ufacturing	64	87	1,178,774	1,176,235	122,448	143,889	28,251	60,593	33,186	(²) 177,273	304,53
ood and kindred products	3 16	6 23	72,004 134,410	82,347 156,116	14,377 17,730	14,389	4,464	7,684	7,684	11,455	9,99
achinery, except electrical	15	16	156,928	120,976	15,038	18,513 15,236	3,085 4,013	25,220 2.892	9,716 2,892	19,229	89,34 21,45
ectrical and electronic equipmentstruments and related products	5	7 4	120,921 51,215	159,130 41,702	39,583 3,464	39.583	5,441	7,481	7,481	53,402	16,20
esportation and public utilities	6	6	1,954	928	133	5,102 282	814 6	999	765	12,275	5,44! 37 !
plesale and retail trade	113	174	2,521,905	4,784,367	427,228	440,321	61,222	192,364	173,694	748,679	1,798,98
holesale trade	101	138 26	2,282,426 511,183	4,291,740 938,950	398,323 174,098	410,639 174,295	56,988 17,908	179,576	162,077	724.165	1,767,069
etail trade	14	22	55,234	74,368	4,819	5,499	1,485	105,299 2,322	100,695 1,457	37,594 9,284	573,743 9,555
nce, insurance, and real estatenking	99	145 10	2,417,192 763,176	745,572	257,062	261,889	18,906	223,319	128,676	305,866	324,629
edit agencies other than banks	22	25	227,430	83,673 61,402	23,361 27,333	23,499 27,426	1,553 1,008	4,667 2,017	2,866 1,906	2,430 35,227	9,668 34,033
Iding and other investment companies, except bank holding companies	64	82	1,362,549	549,936	203,045	206,510	Į.				
ices	73	100	895,055	1,013,161	178,942	183,414	15,038 50,079	216,321 79,653	123,723 76,171	250,824 191,222	279,686
rusement and recreational services	56 6	71	829,094	984,379	175,990	178,975	48,857	77,209	74,826	165.214	241,460 221,831
re of business not allocable		:1	1,035 18,395	2.838 19,158	76 2,936	100	226	194	36	347	358
tive	36	41	6,728	15,150	2,930	2,951	226	1,926	1,926	2,234	11,259
			- 0,7 20 [,	,			

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

	1					Controlled Fore	ign Corporations				
Selected country of incorporation	Number	Number			Current earnings and	Foreign co with currer	orporations nt earnings ofits (+)	Distrib	utions	Receipts by foreign	Payments by foreign
and selected industry of Controlled Foreign Corporation	of U.S. corpora- tion returns!	of foreign corpora- tions	Total assets	Business receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	corpora- tions from all related persons	corpora- tions to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
EuropeContinued	ļ										
United Kingdom					ľ		'		İ		
All industries	415	2,356	27,518,790	32,748,998	1,763,220	2,190,506	729,474	926,549	677,933	4,197,616	8,156,8
Agriculture, forestry, and fishing	4	5	24,527	17,734	-2,836	427	163	-	-	187	1,0
Mining	1	34	427,575	2,302,995	10,193	30,075	10,958	478	478	24,589	34,6
Metal mining Oil and gas extraction	19	6 28	47,715 379,861	29,575 2,273,420	6,027 4,166	6,862 23,213	3,334 7,623	478	478	7,596 16,993	2 34,4
Construction	16	21	243,044	535,553	9,643	12,230	5,170	130	125	11,211	33,1
Manufacturing	233	518	14,192,456	20,416,218	1,158,447	1,359,911	500,056	588,927	422,827	2,471,075	5,364,4
Food and kindred products	26 59	36 94	884,546 1,940,574	1,445,311 2,708,419	73,215	79,085	35,058	14,355	14,169	13,819	42,6
Petroleum (including integrated) and coal products Primary metal industries	8	8 21	3,381,961 244,506	6,422,803 342,597	248,498 318,293 16,885	251,747 360,875 17,257	115,065 66,151 6,419	47,460 290,858 392	46,144 230,270 249	111,783 1,518,716 8,312	293,7 3,735,4 15,6
Machinery, except electrical	54	65	1,658,059	1,892,512	273,151	299,768	126,353	111,711	71,937	218,048	377,3
Electrical and electronic equipment	32 13	50 24	639,493 2,535,629	829,824 3,670,872	57,443 25,421	63,855 42,793	23,863 22,374	17,797 27,556	12,674 2,521	87,448 172,332	118,8° 221,2
Instruments and related products	15	18	704,406	711,836	50,454	74,670	33,141	26,235	26,235	112,057	256,5
Transportation and public utilities	25	42	518,964	257,604	-6,649	49,232	5,417	55,470	36,775	198,437	168,1
Whelesale and setall trade	11 145	17	429,951	164,374	-8,140	42,606	1,885	55,039	36,449	179,862	165,3
Wholesale and retail trade	129	355 264	3,478,107 2,548,334	5,214,805 4,507,895	1 90,814 130,346	253,718 167,242	99,052 54,856	68,799 29,445	35,989 10,390	426,269 404,591	1, 800,5 1,760,5
Drugs, chemicals, and allied products	22	30	270,670	268,474	27,169	27,272	12,667	1,055	1,055	14,698	67,1
Retail trade	27	82	909,118	667,263	56,239	82,247	41,975	39,182	25,442	19,094	38,0
Finance, insurance, and real estate	105 16	212	7,128,872 3,243,186	2,456,278 265,794	266,625 2,540	336,032	39,397	174,397	155,504 214	695,742 188.408	484,5
Credit agencies other than banks	22	40	1.134.421	408,643	10,286	23,033 12,462	11,842 3,091	214 555	289	91,705	140,78 25,85
Insurance	12	19	387,836	90,315	17,161	17,998	6,990	3,125	3,050	346	3,34
bank holding companies	58	83	1,944,935	1,583,853	237,246	276,434	15,872	170,314	151,796	403,091	301,90
Services	98	203	1,223,763	1,534,724	136,124	147,849	68,811	36,377	26,236	369,481	265,5
Business services Amusement and recreational services	72 11	129 29	659,119 33,041	783,513 60,078	54,558 7,187	59,656 7,396	26,874 1,886	8,865 3,387	2,554 1,998	303,655 8,292	170,68 20,10
Nature of business not allocable	19	33	18,021	13,086	858	1,032	451	582	(²)	617	1,2!
Inactive	211	933	263,462					1,390		11	3,3
West Germany											
All industries	309	1,019	20,322,836	29,368,699	1,798,620	2,082,730	679,259	989,402	618,960	1,972,457	4,978,50
Agriculture, forestry, and fishing	3	3	-2,147	1,264	223	78	27	28	28	235	61
Mining	4	4	5,035	8,285	2,120	2,123	600	550	550	2	1,45
Oil and gas extraction	4	4	5,035	8,285	2,120	2,123	600	550	550	2	1,45
Construction	9 173	10 349	27,323	137,943	-11,414	898	285	320	256	1,807	79
Food and kindred products	16	26	13,205,248 487,708	1 9,305,754 1,071,567	1,345,447 107,713	1,504,293	562,344 40,642	750,114 35,108	399,235 34,969	1, 439,849 8,296	3,828,0 0 50,50
Chemicals and allied products	36	58	1,315,140	1,587,931	195,881	202,998	65,290	68,438	51,949	58,639	265,74
Petroleum (including integrated) and coal products Primary metal industries	5 6	6 7	2,081,338 318,396	3,72†,097 220,249	223,617 7,916	227,478 9,420	93,061 2,335	81,020 4,957	79,561 4,957	193,998 53,221	1,920,62 29,89
Machinery, except electrical	38	56	2,263,648	2,276,629	458,985	477,478	203,800	115,956	22,778	163,617	421,48
Electrical and electronic equipment	20	34 9	1,341,117 2,762,903	2,133,080 4,424,764	172,458 —10,138	180,540 27,051	57,043 12,057	87,169 245,176	82,714 30,100	109,705 585,895	227,26 472,74
Instruments and related products	17	22	375,448	583,383	51,323	54,550	19,806	18,125	17,880	157,059	176,32
Transportation and public utilities	16	19	104,143	166,405	1,958	2,981	1,188	933	870	127,893	64,32
Water transportation	5 149	5 296	72,875	76,432	-511	449	2 20 251	144	138	121,685	61,65
Wholesale trade	133	263	3,699,729 3,318,210	8,209,038 7,807,912	345,451 318,228	432,371 385,449	82,261 66,213	165,032 138,003	1 51,270 125,650	272,757 246,560	808,46 738,04
Drugs, chemicals, and allied products	21	28	118,500	480,440	23,134	23,470	10,043	9,302	5,858	10,657	54,65
Retail trade	19 52	24 87	309,397	324,867	37,686	46,748	16,007	26,921	25,620	9,914	32,36
Banking	6	87	2,584,877 978,359	490,699 199,427	72,147 5.594	83,916 7,126	1 4,25 1 2,538	41,499 2.327	37,939 1,169	105,692 20,631	115,55 8,58
Credit agencies other than banks	13	14	816,374	87,177	23,881	25,183	6,260	14,850	13,988	28,313	32,66
Insurance Holding and other investment companies, except	10	17	195,276	113,489	4,597	9,332	1,725	3	3	8,268	2,71
bank holding companies	22	29	461,356	68,835	35,670	36,531	3,488	20,368	19,137	39,464	46,94
Services	75	116	611,720	452,723	43,883	55,786	18,223	30,509	28,800	21,851	62,55
Amusement and recreational services	54 8	72 17	505,166 11,628	346,735 34,117	42,800 1,883	48,753 2,286	16,257 563	27,975 1,157	27,124 637	14,924 2,970	44,93 11,23
Andsement and recreational services											
dature of business not allocable	25	35	78,434	596,588	-748	286	79	416	11	2,372	96,72

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

		ļ				Controlled Fore	ign Corporations				
Selected country of incorporation and selected industry of	Number of U.S.	Number of	Total	Business	Current earnings and profits	with currer and pro before	orporations nt earnings ofits (+) taxes	Distrib	outions	Receipts by foreign	Payments by foreign
Controlled Foreign Corporation	corpora- tion returns ¹	foreign corpora: tion	assets	receipts	(less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	corpora- tions from all related persons	corpora- tions to all related persons
Africa, Total	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industriesgriculture, forestry, and fishing	243 5	1,041	11,106,595 46,522	10,787,751 54,119	1,696,962 13,417	1,846,430 13,504	780,523 5,292	424,128 6,500	328,179 5,875	3,118,504	2,375,3
lining	25	38	769,884	1,142,839	737,134	740,340	588,369	27,155	23,105	47,943 23,409	16,2 35,9
Metal mining Oil and gas extraction	9 15	14 20	109,046 654,005	94,339 1,040,806	26,502 709,723	28,456 710,953	9,455 578,623	19,975 7,181	16,998 6,107	9,608 13,800	15, 19,
onstructionanufacturing	6 110	8 230	24,131 2,280,595	37,519 2,283,873	3,182 250,089	3,319 268,584	689 74,438	798 34,331	57 27,889	10,028 118,892	2, 574.
Food and kindred products Chemicals and allied products	13 34	28 67	177,983 233,361	183,351 287,836	15,977 49,446	17,167 49,794	5,691 18,408	3,184	2,428	14,480	25,
Petroleum (including integrated) and coal products Primary metal industries	5 6	9	233,177 228,570	347,544 105,867	42,048 32,931	42,071 32,931	1,627 12,836	13,507 303 277	12,008 202	3,887 9,518	37, 288,
Machinery, except electrical	11	20 22	135,569	158,667	17,443	18,374	6,775	1,465	250 1,444	. 5,966 4,140	25, 41,
Electrical and electronic equipment Motor vehicles and equipment Instrument and selected recodulate	11 8	12	134,518 508,770	137,948 624,213	11,121 15,001	14,785 18,092	3,654 6,019	1,354 5,451	1,354 1,438	2,569 6,525	15,0 67,1
Instruments and related products	49	163	3,965 4,160,355	6,152 3,654,646	969 258,297	969 371,422	296 4,346	170,144	6 112,683	2,464,989	988,
Water transportation	40 81	111 211	3,530,737 1,416,771	3,359,472 3,212,752	214,355 274,287	321,408 280,786	4,276 90,083	155,205 93,106	100,957 86,886	2,331,144 206,537	901,
Wholesale trade Drugs, chemicals, and allied products	72 13	184	1,362,854 47,913	3,122,047 60,970	262,379	268,755	86,668	89,329	83,461	197,981	525, i 514,i
Retail trade	13	23	35,326	24,328	7,735 7,080	8,466 7,190	4,664 1,853	3,082 2,885	1,954 2,885	5,765 7,971	14, 6,
nance, insurance, and real estate	41	89 10	1,282,261 450 548	1 25,118 46,168	68,603 10,094	69,109 10,502	6,123 4.094	7,979 2,343	5,86 1 1,511	11 7,684 4,217	127, 3,
Credit agencies other than banks	4 3	11	74,700 13,394	11,112 3,349	3,997 2,037	4,009 2,037	710 737	282 743	282 743	25 2,464	1.
Holding and other investment companies, except bank holding companies	14	15	702,141	59,014	50,957	50,974	61	4,595	3.311	106,617	120,
rvices	35	58	179,957	177,998	31,586	38,964	11,072	5,561	5,561	29,262	21,3
Business services Amusement and recreational services	22 4	11	157,213 1,799	147,401 13,540	27,648 1,742	29,167 1,755	9,954 695	5,361	5,361	6,595 4,897	17,1 2,2
ature of business not allocable	15 96	15 222	809,265 136,854	98,886	60,369	60,401	111	78,554 —	60,262	97,212 2,548	82,6
Liberia						<u>-</u>					
All industriesining	75 5	265	6,368,739 46,592	5,066,296 76,642	446,922 23,989	574,965 24,084	28,863 13,398	270,068 9,890	190,281 7,175	2,929,659 9,147	1,262,9 8,8
Oil and gas extraction	3	4	22,941	51,871	18,753	18,848	11,883	4,500	4,500		4,
anufacturingansportation and public utilities	5 46	6 158	311,089 4,144,893	119,485 3,647,888	15,196 258,198	20,445 371,007	1,291 4,312	170,144	112,683	62,776 2,463,341	26,3 988,3
Water transportation	40 11	110 14	3,528,598 151,334	3,358,056 974,686	214,514 16,441	321,408 19,950	4,276 788	155,205	100,957	2,329,688	901,
Wholesale trade	9	11	125,027	916,817	10,627	14,136	248	3,141 309	2,844	125,372 117,419	16,3 8,6
nance, insurance, and real estate	9	14	747,270	71,111	55,042	55,058	2,548	2,343	1,511	105,725	121,4
bank holding companies	3 12	3 19	642,111 44,578	54,539 27,715	46,829 5,03 5	46,829 11, 376	1,233	_	_	102,408 18,173	116,4 3,3
Business services	9	13	32,349	18,126	3,017	3,942	1,056	=	=	1,892	2,1
ture of business not allocable	19	42	808,761 81,006	97,210	60,169	60,193	=	78,050 —	60,193	97,210 (²)	82,0
South Africa (Including South-West Africa)										· · · · · · · · · · · · · · · · · · ·	
All industries	165 8	423 11	2,727,865 66,079	3,344,246 69,809	393,247 22,874	399,918 23,240	115,828 7,957	116,339 14,584	106,636 14,322	73,706 481	856,3 11,5
Metal mining	5 90	7	65,115	69,568	22,876	23,219	7,940	14,584	14,322	461	11,5
nufacturing	10	136 19	1,439,775 105,441	1, 793,234 123,269	177,144 10,047	181,161 11,100	50,143 3,647	28,030 1,965	21,781 1,209	42,485 10,194	482,8 9,2
Chemicals and allied products Petroleum (including integrated) and coal products	30 3 4	41	173,906 193,065	214,243 283,744	38,804 39,515	38,950 39,515	14,848 219	10,702	9,349	2,217 9,509	29,3 287,9
Primary metal industries	11	16	16,674 133,547	14,847 155,649	2,430 17,088	2,430 18.018	1,058 6,626	277 1,324	250 1,324	255 4.140	41,3
lectrical and electronic equipment	9	10	99,918 493,137	104,066 617,315	7,657 17,009	8,421 18,092	1,196 6,019	425 5,451	425 1,438	1,223 6,487	12,9
nstruments and related products	3 55	79	3,965	6,152	969	969	296	6	6		65,4 9
Wholesale trade	50	68	705,443 687,528	1,308,613 1,288,105	159,089 155,272	1 60,867 156,941	46,596 44,875	62,526 61,934	60,625 60,032	10,443 10,438	338,8 337,2
Drugs, chemicals and allied products	10	11 8	34,640 16,446	48,411 17,881	7,405 2,443	7,595 2,552	4,341 1,208	3,053 52	1,941 52	5,530	13.7 1,0
ance, insurance, and real estate	27 3	56 9	363,957 36,584	41,217 5,131	9,341 1,762	9,397 1,774	2,082 710	5,630	4,344	8,741	5,8
folding and other investment companies, except bank holding companies	11	12	60,030	4,475	4,128	4,146	53	282	282	25	3
rvices	16	19	108,485	124,150	24,694	24,898	8,899	4,595 5,56 1	3,311 5,561	4,209 6,752	3,60 1 6,9 0
Business services	9	9 6	104,073 1,202	107,411 11,029	23,170 936	23,359 949	8,351 311	5,361	5,361	2,122 3,213	14,1 2,2
ture of business not allocable	8	8	217	256	35	39	17	7	3	0,2.0	4,2.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN

CORPORATIONS REPORTED ON FORMS 2952
Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

						Controlled Forei	gn Corporations				
Selected country of incorporation	Number	Number	-		Current earnings and	Foreign co with curren and pro before	t earnings fits (+)	Distrib	utions	Receipts by foreign	Payments by foreign
and selected industry of Controlled Foreign Corporation	of U.S. corpora- tion returns!	of toreign corpora- tions	Total assets	Business receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	tions from all related persons	corpora- tions to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Asia, Total								400 005	264 646	2,109,283	3,715,95
All industries	302	1,160	9,632,542 106,493	12,436,739 68,531	1,190,125 10,376	1,285,438 10,415	400,439 4,945	433,635 2,359	351,515 1,959	27,299	3,7 15,9
griculture, forestry, and fishing	8	8 12	58,442	50.958	6,497	7,662	2,176	1,842	1,317	1,959	9,4
Metal mining	3	3	25,054	12,146	1,172	1,577	682	455 540	455 15	1,062 896	1,1 7,5
Oil and gas extraction	3 7	5 13	26,924 113,115	30,303 1 37,950	4,934 21,894	4,934 24,628	1,321 1,062	157	96	7,562	17,2
construction	161	412	3,788,418	5,200,392	618,005	672,941	227,268	240,049	172,036	1,073,521	1,339,3
Food and kindred products	12	29	255,308	362,195	63,954	65,299	27,440	40,685	31,309	31,524	46,5
Chemicals and allied products	48 6	137 13	931,592 386,597	1,162,034 589,540	147,783 47,205	173,097 49,703	88,495 6,972	53,035 37,460	32,570 29,310	32,997 155,796	155,2 433,8
Petroleum (including integrated) and coal products Machinery, except electrical	19	29	416,401	600,537	62,398	65,192	28,603	9,428	7,618	45,196	186,6
Electrical and electronic equipment	31	69	622,338 178,379	846,793 206,226	116,144 1,014	121,469 6,937	16,187 2,913	49,414 2,340	40,788 1,333	609,409 4,903	303,3 31,9
Motor vehicles and equipment	6	10 7	83,034	132,138	32,269	32,269	5,827	4,359	1,450	80,172	54,7
Fransportation and public utilities	9	16	198,400	139,346	34,892	34,931	6,174	28,250	24,591	23,126	31,1
Water transportation	4	6	22,565	2,973	3,508 251,370	3,547 278,445	358 72,149	5,451 76,416	2,669 69 ,613	5,087 259,151	12,3 1,714,6
Wholesale and retail trade	126 119	273 243	2,559,939 2,382,294	5,509,388 5,341,322	251,370	263,815	65.754	71,270	65,289	255,639	1,698,9
Wholesale trade	25	49	162,859	179,250	17,821	20,114	8,057	3,737	3,664	9,749	44,4
Retail trade	12	16	105,285	80,163 386,104	2,947 74,844	7,209 76,712		3,265 37,363	3,034 36,39 6	2,520 534,558	7,9 436 ,1
Finance, insurance, and real estate	58 15	118	1,808,878 1,007,706	92,064	11,354	12,052	3,108	556	556	171,482	170,4
Banking Credit agencies other than banks	17	30	378,835	38,353	7,991	8,174	2,119	1,158	1,129	181,990	168,1
Holding and other investment companies, except	18	20	236,017	168,838	29,394	30,240	1,100	16,625	15,826	122,404	76,8
bank holding companies	65	110	832,422	761,664	172,761	178,175		47,054	45,507	68,437	158,0
Business services	46	71	781,611	689,700	166,675	169,072	72,678 242	46,413 80	45,005	61,325 552	152,0
Amusement and recreational services	20	14 25	2,542 1 22,752	5,060 1 82,405	452 515	677 1, 529	565	144	_	113,399	4,7
Nature of business not allocable	115	, ,	43,683	-	-		-	(²)	_	269	3
					· · · · · ·		l l				
Hong Kong All industries	125	198	1,761,030	1,382,103	191,139	197,830	21,726	103,845	91,983	424,486	696,5
Wanufacturing	31		210,747	504,914	41,937	44,003	7,576	6,836	4,707	91,768	184,
Chemicals and allied products	7		6,060	10,203 200,350	1,689 10,645	1,698 10,756	271 4,567	1,150 134	839 134	1,127 14,585	7,4 110,3
Machinery, except electrical Electrical and electronic equipment	4 7		40,924 61,404	111,340	8,254	9,329	1,361	4,049		55,430	39,8
Transportation and public utilities	5		158,069	125,292	25,414	25,449		23,772		10,509	18,
Wholesale and retail trade	43		301,378		47,960	51,570		35,950 35,950		50,120 49,173	315,2 312,3
Wholesale trade	38 8		248,913 : 57,156		47,945 3,379	49,823 4,930		1,071	1,071	3,694	13,0
Retail trade	5	5	4,465	5,262	-1,118	607	47	-		715	
Finance, insurance, and real estate	38	1 1	1,048,361	253,814	63,222 8,313	54,044 8,786	1	35,162 440	1	259,409 119,171	174,4
Banking Credit agencies other than banks	12		623,845 212,381	71,260 20,206	4,748	4,876		-	-	11,420	
Holding and other investment companies, except	9		146,223	116,004	27,589	27,697	315	16,166	15,476	106,138	41,
bank holding companies	20		34,603		12,640	1		2,126		12,411	4,0
Business services	16		21,597	16,968	1	8,547	609	2,126	738	11,351	2,
nactive	33	• 1	7,412		<u> </u>				_	269	
Japan (Including Okinawa and Ryukyu Islands)											1
All industries	124	191	3,137,949	5,435,980				147,617	1	247,653	
Manufacturing		4	982,243					87,216		78,625 945	
Food and kindred products			101,704 343,834	195,001 390,666	52,504 27,241	52,724 49,591		37,835 20,055		16,946	63,
Petroleum (including integrated) and coal products	3	4	4,605	5,289	45	19	12	-	-	655	i
Machinery, except electrical			258,251			37,936 13,361	19,635 6,587	8,707 7,773	6,897 3,254	5,093 32,742	
Electrical and electronic equipment			111,918 1,389,645			118,527	1 3	16,762	1	99,173	
Wholesale trade	46	57	1,320,922	3,528,330	111,276	113,550	30,823	15,815	15,337	97,297	992,
Drugs, chemicals, and allied products	12	15	50,694	71,229		9,898 769		1,875 281		2,441 1,805	
Retail trade	1		54,585 56,472	1	1,658		l I	463	1	22,227	
Services	1		682,402	•	1	150,063	1 1	42,925	1	43,175	142,
Business services	19	20	673,040	617,266	148,630			42,786		38,512	141,
Amusement and recreational services	3	1	954 5 504	1	1	1	1 1	80		183	1
Nature of business not allocable	1 3	յլ 3	5,504	1,3/8	1 0/1	1 0/1	1 309	(²)	1 -	1 103	I

Footnotes at end of table.

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

						Controlled Forci	ion Corporations				
					· · · · · · · · ·	Foreign co	-				· · · · · · · · · · · · · · · · · · ·
Selected country of incorporation and selected industry of	Number of U.S.	Number of	Total	Business	Current earnings and profits	with currer and pro before	nt earnings ofits (+)	Distrib	utions	Receipts by foreign	Payments by foreign
Controlled Foreign Corporation	corpora- tion- returns ¹	foreign corpora- tions	assets	receipts	(less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	tions from all retated persons	corpora- tions to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Asia—Continued Philippines											
All industries	89 53	136 59	1,104,876 532,209	1,421,509	134,003	135,705	44,481	34,638	26,575	69,334	442,079
Food and kindred products	7	9	136,105	632,053 137,495	69,688 10,741	70,667 10,741	26,376 4,262	1 8,706 2,753	11,262 1,503	43,674 29,937	88,332 5,260
Chemicals and allied products Electrical and electronic equipment	18	19 6	98,049 39,836	166,575 46,290	20,346 4,100	20,369 4,120	6,977 1,624	6,312 453	4,961 161	588 7,753	23,950 6,576
Transportation and public utilities	20	4 21	11,939 370,781	4,696 707,984	3,810 49,955	3,811	1,031	2,585	2,493	101	3,787
Wholesale trade	18	18	362,542	698,453	49,168	50,148 49,287	13,291 13,241	10,778 10,778	10,359 10,359	4,982 4,921	271,649 271,164
Drugs, chemicals, and allied products	11	5 16	6,220 104,954	6,269 19,560	327 4,828	440 4,873	161 1.888	56 1,287	56 1,179	3,035	1,797 73,15 8
Credit agencies other than banks	3 9	3	77,376	10,805	2,489	2,533	1,231	1,052	1,052	288	11,601
Business services	6	6	20,043 14,599	15,886 13,003	4,274 3,511	4,275 3,511	1,293 1,082	1,032 1,032	1,032 1,032	699 666	2,60 1 2,601
nactive	19	20	401	=			_				
Oceania, Total All industries	275	1,314	9,822,353	10,580,132	720 250	700.004	201.020	007.004	404.045		
Agriculture, forestry, and fishing	7	7,314	9,757	9,963	728,358 —735	782,961 1,662	301,929 784	237,961	161,047 30	500,598 1,814	1,841,270 3,689
Mining Metal mining	24 12	36 14	583,689 466,021	302,430 219,161	44,907 21,912	47,599 22,510	10,628 4,565	6,529	6,529	29,038	34,390
Oil and gas extraction	[11]	16	28,655	9,932	-1,095	917	210	2,073	2,073	27,992 647	28,315 2,299
Construction	10 162	18 333	69,134 4,739,279	138,523 6,197,173	1,994 385,586	4,352 410,251	788 177,266	4,553 142,975	91,439	3,651 212,152	7,538 757,279
Food and kindred products Chemicals and allied products	15 41	39 81	357,592 644,013	510,861 805,314	30,226 76,108	37,186 81,401	12,283 37,838	7,845	5,937	27,178	34,578
Petroleum (including integrated) and coal products Primary metal industries	3	7 8	184,373 288,458	121,546	18,223	18,223	9,221	27,080 6,581	21,662 4,410	27,133 27,562	151,475 8,466
Machinery, except electrical	32 17	41	391,100	149,761 593,268	3,892 49,312	7,369 51,433	3,026 22,398	8,284 27,007	903 12,362	20,291 12,174	27,670 153,369
Electrical and electronic equipment	9	31 18	246,828 1,607,454	359,298 2,370,383	21,888 67,223	23,880 69,200	10,147 28,601	5,968 30,045	4,010 20,045	21,416 21,482	47,921 131,387
Instruments and related products	7 5	10 10	150,344 61,34 1	176,467 1 0,276	13,471 4,952	13,542 4,952	7,052 136	5,837	3,907	5,447 123	64,819
Wholesale and retail trade	112	293	2,018,740	3,265,042	170,289	179,051	72,459	30,477	21,235	149,310	327 881,704
Drugs, chemicals, and allied products	100 16 23	198 27	1,725,494 158,072	2,621,737 144,118	128,706 7,536	134,874 8,402	53,530 3,418	27,452 1,154	19,021 985	133,120 5,981	841,976 42,421
Retail tradeinance, insurance, and real estate	70	88 154	267,781 1,718,815	600,775 248,10 1	41,838 63,490	43,723 72,628	18,929 13,184	3,025 36,499	2,214 28,194	15,513 81,446	35,211 81,966
Banking	3 20	3 29	57,222 901,208	4,005 106,630	719 8,942	15 12,436	7,635		· -I	2,945	312
Insurance	6	11	150,683	36,457	12,240	14,918	2,407	6,782	3,620	28,861 2,469	28,408 3,049
bank holding companies	36	58	510,104	89,055	40,950	41,885	2,511	29,170	24,374	39,998	48,189
Business services	51 28	124 35	322,068 202,691	406,612 266,454	57,858 42,570	62,245 44,758	26,678 19,780	16,353 10,205	13,538 8,120	22,584 9,306	73,402 46,594
Amusement and recreational services	10	65 14	55,866 4,350	80,312 2,010	10,764 17	11,447	4,907	3,699	3,594	9,375	19,335
nactive	115	325	295,181	2,010	<u>"</u>	222	_6	14 532	(2)	480	492 482
Australia											
All industrieslining	266 22	-1,090 28	8,875,452 579,266	9,524,813 298,756	655,671 46,146	705,992 47,599	273,342 10,628	221,237 6,529	146,536	473,923	1,531,225
Metal mining Oil and gas extraction	10	11	465,430	216,141	21,922	22,510	4,565	2,073	6,529 2,073	29,030 27,984	34,377 28,315
onstruction	ا و	11 12	24,824 63,688	9,278 131,383	134 158	917 2,514	210 660	4,470		647 3,640	2,286 7,450
anufacturing	159	276	4,459,043 329,436	5,711,353 448,381	351,849	375,465	161,970	138,059	87,427	210,209	727,696
Chemicals and allied products Primary metal industries	38	35 59 8	592,552	730,988	27,166 72,310	33,582 77,489	11,180 34,990	7,845 25,794	5,937 21,018	27,171 26,363	33,771 139,551
Machinery, except electrical Electrical and electronic equipment	31	36	288,458 383,545	149,761 577,475	3,892 48,037	7,369 50,126	3,026 21,848	8,284 26,547	903 11,908	20,291 12,153	27,670 152,268
Motor vehicles and equipment	. 16	26 13	235,732 1,464,366	344,173 2,106,188	20,052 45,644	22,044 47,553	9,385 19,731	5,879 27,528	3,921 17,556	20,830 21,067	45,923 121,924
holesale and retail trade	99 86	251 164	1,756,171 1,474,784	2,772,624 2,168,341	1 44,370 104,399	1 52,996 110,486	63,315 44,951	24,420 22,251	15,867	134,400	619,423
Drugs, chemicals, and allied products	13	19 83	142,417 262,171	127,532 573,410	7,099 40,624	7,942 42,510	3,324	1,134	13,973 966	118,243 4,669	583,973 39,663
nance, insurance, and real estate	63	137	1,571,131	236,083	57,367	66,455	18,364 12,418	2,168 33,051	1,894 24,770	15,486 78,777	34,049 74,389
Banking Credit agencies other than banks	3 15	3 22 11	57,222 774,913	4,005 95,875	—719 3,283	15 6,727	6,860	3,628	466	2,945 26,569	312 22,314
Holding and other investment companies except	6	1 .	150,683	36,457	12,240	14,918	2,407	-	700	2,469	3,049
bank holding companies	34 49	50 108	489,603 276,673	88,095	40,490	41,425	2,520	28,876	24,105	39,906	46,706
	28	29	169,522	354,252 230,836	49,775 36,914	54,162 39,101	23,430 17,494	14,320 8,303	11,913 6,589	17,229 6.538	65,435 41,981
Business services	TXI										
Business services Amusement and recreational services ature of business not allocable active	10	60 8	55,549 4,138	76,166 2,006	9,569 25	10,252 217	4,386	3,574	3,507	7,648 479	17,916 492

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952 Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

Agroculturis, forestry, and fishing 1 1 44,552 21,253 468 2,528 74 — 15,337 20 Conseignation of Conseignation 1 2 1 44,552 21,253 468 2,528 74 — 4,443 2,66 40,644 1,112,00			T				Controlled Fore	ion Comeration				
Similated country, ori incorporation of U.S. Possessions and Indianates and India			<u> </u>	T	Γ	1			<u> </u>			г -
Controlled Power Controlled	and selected industry of	of U.S.	of	Total	Business	earnings and	with curre and pro- before	nt earnings ofits (+)	Distrit	outions	by foreign	by foreign
Puerto Rico and U.S. Possessions A production 99 285 2,088,782 3,061,004 109,538 138,340 19,909 11,659 2.00 1,318,338 138,347 2.00 7,		tion	corpora-			(less deficit) before	earnings and profits before	income taxes	Total	current earnings and	tions from all related	tions to all related
## Puerfo Rico and U.S. Possessions All industries ## 59 155 2,898,7137 3,96,5.544 109,5.58 118,3.40 19,566 11,555 2,200 2,316,332 134,6.79 Agriculture, firestry, and fishing		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries All industries 3 2 2 4,485 2123 40 1202 70 1002 1000 1000 1000 1000 1000	Puerto Rico and U.S. Possessions								120			
Agriculture, forestry, and fishing 3 2 1 44.852 51.253 468 52.58 77		00	205	2 020 700	2 002 004							
Construction 7,733 18,234 220 33 114 7,845 2,66 2		1	.			· ·			13,658	2,200		1,346,798
Manufacturing			-:	· ·				i	-	i		236
Food and kindred products		28	39					<i>}</i>	-	i 1		
Schemical and allocations of color products of 3 13 (20,710) 22,039 (3),110 (3),100 (20,710) 22,039 (3),110 (3),100 (3	Food and kindred products	1 1	7									
Transportation and public utilities 9 14 11,1865 44,497 1,882 5,245 1,177 232 222 2,185 2,985 2,985 2,985 3,985 2,985 2,985 3,985 2,985 3,985 2,985 3,985 2,985 3,985 2,985 3,985 2,985 3,985 2,985 3,985 2,985 3,985 2,985 3,985 2,985 3,985 2,985 3,985 2,985 3,985 2,985 2,985 3,985 2,98	Chemicals and allied products			69,137	73,615	10,475	10,608	2,057	- 535			
Wate transportation 3 3 9 18,122 15,512 1,645 270 377		1 -	-						-	-	1,979,619	1,181,858
Wholesale trade 33 39 173,650 313,653 -2,722 14,864 4,589 351 351 12,57 6,500 10,000	Water transportation	1 1			•				232	232	2,138	2,914
Wholesale Trade Dusy, chemicals, and alied products 5 5 5 4,853 11,417 11,1500 20,000 11,000		1 1			1				-		-	186
Dusg, chemicals, and alled products 5 5 5 4855 11417 1246 249 201 0 10 10 10 10 10 10 10 10 10 10 10 10	Wholesale trade								1			65,315
Finance, finance, and real estate	Drugs, chemicals, and allied products											61,189 3,987
Aced agencies of the final banks 6 79 272,892 51,813 8,464 9,013 3,069 — 88,481 8,069 52,000 50 50 50 50 50 50 50		25	109	397,504	93,759	8,861	13,100	3,625	I	ı		
Procession of the Commission of the Commission of the Commission of the Commission of the Commission of the Commission of the Commission of the Commission of the Commission of the Commission of the Commission of the Commission of the Commission of the Commission of the Commission of the Commission of the Commission of Co	Credit agencies other than banks							3,069	_	_		54,736
Services 13 16 45,584 17,186 -160 759 312 200 200 3,728 3,365 Business services 8 8 31,255 5,690 - 183 - 40 185 Other Geographic Classifications of countries shown above) Not Economically Less-Developed Countries Apriculture, forestry, and fishing 26 46 56,122 0,928 171,781,859 0,928 6,128 0,528 4,118,711 17,216,008 5,783,997 5,211,464 3,882,460 27,211,664 47,892,002 4,000	Holding and other investment companies, except	4	- 1		i			1]	1		97
Dusiness services	Services	13	16	45,584	17,186	160	1		i	1	1	
Chemical of Commissions Co		8	8	31,255	5,690	222	- 1		_		' [
Cher Geographic Classifications (Combinations of countries shown above) Not Economically Less Developed Countries All industries 522 12,986 171,781,859 209,076,779 15,416,711 17,216,008 5,783,997 5,211,664 3,882,460 27,211,884 47,892,032 481,891,891,891,891,891,891,891,891,891,8	Inactive	28	42	7,394	-1	_	_	-1	183	_	į	
All industries 622 12,998 171,781,859 209,076,779 15,416,711 17,216,008 5,783,997 5,211,464 3,882,460 27,211,684 47,892,032 40,000 10,018 40,0	(Combinations of countries shown above)						ļ					
Agriculture, forestry, and fishing 25 48 96,182 80,528 6,315 13,177 5,080 687 519 4,393 10,019 Mining 85 225 5,599,376 5,548,515 1,128,566 1,163,548 355,502 217,014 213,575 35,149 488,739 10,019 44,420 6,	·	532	40.000	474 704 050						ĺ		
Mining 85 225 5,993,76 5,849,515 1,128,866 1,183,548 355,502 217,014 213,575 51,149 488,793 (1) and gas extraction 49 132 3,395,300 4,042,597 4,024,597 3,988,42 418,005 100,703 61,270 61,275 61,255 105,227 6165,038 63,842 418,005 100,703 61,270 61,275 61,255 105,227 6165,038 63,842 418,005 100,703 61,270 61,275 61,255 61,503 61,270 61,275		I				· · · · · I	f			3,882,460	27,211,684	47,892,032
Metal mining 33 59 2.116.780 1.200,083 644.20 649.729 2.24.887 50.185 147.862 225.57 319.230 1.200,083 1.2			1						l	I	•	10,019
Oil and gas extraction 49 132 3395,330 4,024,597 88,842 416,905 100,793 61,275 61,255 105,237 165,239 165,237 165,239 165,237 165,239 165,237 165,239 165,237 165,239 165,237 165,239 165,237 165,239 165,237 165,239 165,237 165,239 165,237 165,239 165,237 165,239 165,237 165,239 165,237 165,239 165,237 165,239 165,237 165,239	Metal mining		I								. 1	488,793
Construction	Oil and gas extraction											
Manufacturing 374 3,678 87,135,249 130,257,802 9,216,674 10,191,197 3,803,143 2,929,699 2,054,181 15,352,132 28,221,072 1,000,000 1,00		53	143	1,096,786	1,949,693	32,381	63,614	23,919	1			•
100 100	I .		3,678	87,135,249	130,257,802	9,216,674	10,191,197	3,803,143		2,054,181		
Pétroleum (including integrated) and coal products 20 74 14,194,633 24,094,874 1,659,330 1,798,680 519,086 519,086 30,534 21,226 295,434 30,534 21,226 395,434 30,534 21,226 395,434 30,534 21,226 395,434 30,534 21,226 395,434 30,534 21,226 395,434 30,534 21,226 395,434 30,534 21,226 395,434 30,534 21,226 395,434 30,534 21,226 395,434 30,534 21,226 395,434 30,534 21,226 395,434 30,534 21,226 395,434 30,534 21,226 395,434 30,934 30,934 30,935 30,935 31,66,621 3,491,602 290,071 342,683 318,648 109,896 84,325 499,509 5,483,776 6,905,729 30,972,15 410,898 222,722 47,331 37,605 111,223 822,932 664,012 30,944 30,945	Chemicals and allied products											
Machinery, except electrical Machinery, except electrical Machinery, except electrical 114 405 10,033,508 10,967,433 1,650,311 1,761,591 745,744 464,063 277,035 946,936 2,403,657 11,415,474 815,439 872,132 304,944 200,895 177,260 854,852 1274,154 11,415,474 13,13 13,265,617 29,450,205 666,021 862,554 343,573 494,652 227,809 5,483,776 8,905,729 1,010,614 11,415,474 13,416,000 11,415,474 13,416,474 14,474	Petroleum (including integrated) and coal products!	20	74	14,184,633	24,084,874							
Electrical and electronic equipment 70 347 7,933,151 11,145,474 815,439 872,132 304,944 200,895 177,250 346,936 21,274,154 11,145,474 815,439 872,132 304,944 200,895 177,250 854,852 12,741,545 11,454,744 815,439 872,132 304,944 200,895 177,250 854,852 12,741,545 11,454,744 815,439 872,132 304,944 200,895 177,250 854,852 12,741,545 11,454,744 815,439 872,132 304,944 200,895 177,250 854,852 12,741,545 11,454,744 815,439 872,132 304,944 200,895 177,250 854,852 12,741,545 11,454,744 815,439 872,132 304,944 200,895 177,250 854,852 12,741,545 11,066,100,100,100,100,100,100,100,100,1							174,024					
Instruments and related products 34 143 13,256,617 29,460,205 666,021 863,254 343,573 494,652 227,809 5,483,776 6,905,729 1342,683 138,648 109,896 84,325 499,509 1,010,614 49	Electrical and electronic equipment	70			10,967,433							
Transportation and public utilities 99 274 3,564,795 2,037,215 140,898 222,722 47,331 137,605 111,223 822,932 664,012	Instruments and related products			13,256,617	29,460,205	666,021	863,254	343,573	494,652			
Water transportation 27 60 950,478 461,847 42,032 96,275 7.115 96,731 74,866 543,992 664,6192 748,860 748,860 748,960		1	1	J	j.		1	1	ì			
Wholesale and retail trade 354 3.078 28,946,032 53,244,823 2,677,691 3,087,355 916,459 780,863 658,054 3,908,147 11,792,791 Wholesale trade 316 2.270 23,999,777 44,879,004 2,235,080 716,318 662,846 558,054 3,908,147 11,792,791 Retail trade 98 703 4,112,429 6,735,210 345,831 423,461 173,169 98,456 74,859 133,931 1,058,560 Retail trade 98 703 4,112,429 6,735,210 345,831 423,461 173,169 98,456 74,859 133,931 1,058,560 Retail trade 98 703 4,112,429 6,735,210 345,831 423,461 173,169 98,456 74,859 133,931 1,058,560 Renard merchandise stores 91 1,415 36,337,979 7,500,941 1,198,283 1,356,656 217,367 726,443 557,005 5,572,174 4,751,293 Renking 34 88 12,434,911 1,270,741 53,672 85,303 25,233 11,107 7,846 2,688,015 2,102,125 1,654,193 Renking 32 12,282,108 1,747,005 256,224 285,790 105,636 50,320 43,770 1,265,524 1,258,517 1 Rolding and other investment companies, except bank holding companies 199 494 7,086,733 3,051,732 793,787 849,859 56,229 633,322 476,366 1,304,948 17,9972 Rervices 273 1,229 7,001,388 7,352,348 98,031 1,072,019 405,652 325,572 270,358 1,1197,83 1,660,412 Remusement and recreational services 19 225 341,865 479,954 48,282 50,595 18,020 16,086 11,352 33,952 102,048 Reactive of business not allocable 106 233 719,413 1,003,915 26,572 45,721 9,543 74,253 12,074 22,483 204,628 Reactive of business not allocable 406 2675 884,600							1					
Wholesale trade 316 2.270 23,999,777 44,879,004 2.235,080 3716,318 662,866 564,339 3,998,147 17,927,91 194,762 243,322 1,167,192 61,779 194,765 194,779,97 194,779,97 194,779,97 194,779,97 194,779,97 194,779,97 194,779,97 194,779,97 194,779,97 194,779,979,779,979 194,779,979,979 195,779,979 195,779,979 195,779,979 194,779,979,979 195,779,979 195,779,979 195,779,979 195,779,979 195,779,979 195,779,979 195,779,979 195,779,979 195,7799,979,979 195,7799,979 195,7799,979 195,7799,979 195,7799,979 195,7799,979 195,7799,979 195,7799,979 195,7799,979 195,7799,979 195,7799,979 195,7799,979 195,7799,979 195,7799,979 195,7799,979 195,7799,979 195,7799,979 195,7799,979 195,7799,979 195,7799,979 195		1	1	· .					1			
Drugs, chemicals, and allied products 73 371 2,699,682 3,865,578 384,046 402,697 114,929 151,721 134,762 243,322 1,167,192 General merchandise stores 9 18 1,847,432 1,308,861 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,847,432 1,308,861 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,847,432 1,308,861 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,847,432 1,308,861 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,847,432 1,308,861 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,847,432 1,308,861 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,008,461 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,008,461 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,008,461 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,008,461 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,008,461 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,008,461 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,008,461 173,169 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,008,461 173,169 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,008,461 173,169 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,008,461 173,169 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,008,461 173,169 191,662 206,633 93,121 71,245 61,170 11,916 55,059 18 1,008,461 173,169 11,916 1,009,461 11,916 1,009,461 11,916 11,916 1,009,461 11,916 11,9												
General merchandise stores 9 18 1,847,432 1,308,861 191,662 206,653 93,121 71,245 61,170 11,916 55,059 133,931 1,089,560 Finance, insurance, and real estate 329 1,415 36,337,979 7,500,941 1,198,283 1,356,656 217,367 726,443 557,005 5,572,174 4,751,293 1,208,861 193,931 1,089,560 11,916 1	Drugs, chemicals, and allied products		371	2,699,682	3,865,578	384,046	402,697					
Finance, insurance, and real estate 329 1,415 36,337,979 7,500,941 1,198,283 1,356,656 217,367 726,443 557,005 5,572,174 4,751,293 Banking 34 88 12,434,911 1,270,741 53,672 85,303 25,233 11,107 7,846 2,688,015 2,102,125 Insurance 35 100 2,659,415 812,673 49,868 68,991 18,617 4,477 4,317 47,748 17,912 bank holding and other investment companies, except bank holding companies 199 494 7,086,733 3,051,732 793,787 849,859 56,229 633,322 476,366 13,304,948 1,209,972 Business services 273 1,229 7,001,388 7,352,348 989,031 1,072,019 405,652 325,572 270,358 1,119,783 1,660,412 Business services 218 674 4,871,917 4,864,874 821,276 852,502 315,890 267,892 225,607 843,607 969,081 Amusement and recreational services 199 225 341,865 479,954 48,282 50,595 18,020 16,086 11,352 33,952 102,048 lature of business not allocable 106 233 719,413 1,003,915 26,572 45,721 9,543 74,253 12,074 22,483 204,628 lature of business not allocable 406 2675 884,660	General merchandise stores								98,456	74,859	133,931	1,069,560
Banking 34 88 12,434,911 1,270,741 53,672 85,303 25,233 11,107 7,846 2,688,015 2,102,125 (nsurance 1.262,108 1.747,005 256,224 285,790 105,836 50,320 43,770 1,265,524 1,258,517 81,007	inance, insurance, and real estate	329	1,415	1	- 1		1					
103 321 12,282,108 1,747,005 256,224 285,790 105,836 50,320 43,770 1,265,524 1,258,517 1,001,000 1,000,000 1,265,524 1,258,517 1,001,000 1,000,000 1,0	Banking			12,434,911	1,270,741	53,672			- 1	1		
Holding and other investment companies, except bank holding companies 199 494 7,086,733 3,051,732 793,787 849,859 56,229 633,322 476,366 1,304,948 1,209,972	Insurance					256,224	285,790	105,836	50,320	43,770	1,265,524	1,258,517
Services 273 1,229 7,001,388 7,352,348 989,031 1,072,019 405,652 325,572 270,358 1,304,948 1,209,972 Business services 218 674 4.871,917 4.864,874 821,276 852,502 315,890 267,892 225,607 843,607 989,081 Amusement and recreational services 19 625 341,865 479,954 48,282 50,595 18,020 16,086 11,352 33,952 102,048 lature of business not allocable 106 233 719,413 1,003,915 26,572 45,721 9,543 74,253 12,074 22,483 204,628	Holding and other investment companies, except	f	İ					18,617	4,477	4,317	47,748	17,912
Business services 218 674 4.871,917 4.864,874 821,276 852,502 315,890 267,892 225,607 843,607 959,081 Amusement and recreational services 19 225 341,865 479,954 48,282 50,595 18,020 16,086 11,352 33,952 102,048 106 233 719,413 1,003,915 26,572 45,721 9,543 74,253 12,074 22,483 204,628 106 2675 884,660					1				i	476,366	1,304,948	1,209,972
Amusement and recreational services 19 225 341,865 479,954 48,282 50,595 18,020 16,086 11,352 33,952 102,048 lature of business not allocable 106 233 719,413 1,003,915 26,572 45,721 9,543 74,253 12,074 22,483 204,628											1,119,783	1,660,412
lature of business not allocable 106 233 719,413 1,003,915 26,572 45,721 9,543 74,253 12,074 22,483 204,628	Amusement and recreational services											
nactive	ature of business not allocable	106			l l		1	l l			· 1	
	active	406	2,675	884,660	_	_		3,343	3,896	12,014	8,614	10,885

Table 9.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

						Controlled Fore	ign Corporations	s			
	ł						orporations	T			
		ĺ			Current earnings		nt earnings ofits (+)	Distrib	outions	Receipts	Payments
Selected country of incorporation	Number of U.S.	Number of			and		taxes			by foreign	by foreign
and selected industry of	corpora-	foreign	Total	Business	profits	Current	Γ			corpora-	corpora-
Controlled Foreign Corporation	tion	corpora-	assets	receipts	(less deficit)	earnings	Foreign	Ì	Out of current	tions from all	tions
	returns'	tions			before	and profits	income taxes	Total	earnings	related	to all related
	Ì		'		taxes	before	(net)		and	persons	persons
						taxes			profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Other Geographic Classifications— Continued	([Į					
(Combinations of countries shown above)											
Economically Less-Developed Countries	1					1					
All industries	535	6,097	56,505,942	72,150,566	5,534,069	6,275,978	1,808,197	1,742,160	1,235,294	14,256,917	14,903,85
Agriculture, forestry, and fishing	36	123	372,537	378,102	34,560	43,051	14,726	10,277	9,186	158,884	33,39
Mining	52 14	144 31	2,067,386	3,569,655	864,236	886,153	604,389	33,599	26,612	528,289	364,1
Oil and gas extraction	28	92	124,991 1,904,656	80,335 3,445,863	5,325 849,954	10,032 865,711	3,032 598,352	6,676 23,616	3,961 20,017	16,517 501,886	7,2 352,66
Construction	28	85	1,140,342	1,364,210	173,327	178,130	16,234	13,447	8,618	89,923	143,7
Manufacturing	304	1,799	19,356,174	23,812,624	1,958,252	2,236,367	597,267	470,484	376,217	4,423,754	4,823,15
Food and kindred products	47	217	1,461,993	2,204,832	152,031	171,938	48,768	37,968	32,515	284,017	165,36
Chemicals and allied products	80 14	555 39	4,226,540 2,148,858	4,304,874 4,245,476	582,666 198,920	630,906 219,654	189,295 19,448	137,478 43,557	114,924 35,318	255,765	612,83
Primary metal industries	19	47	765,976	565,294	105,549	105,560	29,932	4,467	3,833	2,470,440 33,893	2,169,52 89,60
Machinery, except electrical	59	110	1,308,385	1,276,418	107,096	125,143	33,595	17,662	15,467	120,469	155,19
Electrical and electronic equipment	50 18	204 71	1,891,370 3,087,708	2,243,741 4,077,668	271,745 23,624	299,085 64,871	75,653	79,889	69,612	825,861	479,69
Instruments and related products	15	32	246,986	264,624	41,576	42,332	18,467 6,696	40,309 625	10,780 533	75,175 (81,266	569,33 86,50
Transportation and public utilities	97	309	5,747,624	6,343,504	443,173	582,364	15,562	310,838	195,337	4,452,109	2,117,24
Water transportation	70	185	4,546,951	5,598,383	318,130	446,363	7,820	275,849	170,510	4,186,834	1.807.09
Wholesale and retail trade	247	1,086	11,085,844	32,632,353	1,364,951	1,444,162	457,216	395,793	293,223	1,415,551	3,246,57
Wholesale trade	222 49	910 186	9,871,645	30,641,974	1,188,801	1,264,694	404,207	338,205	243,569	1,369,348	3,071,98
Retail trade	45	121	770,129 677,792	924,938 693,343	142,148 73,100	148,232 76,238	21,822 27,184	77,694 22,161	48,125 18,961	37,631 19,602	211,02 56,64
Finance, insurance, and real estate	300	902	13,665, 188	2,700,265	513,949	689,690	52,510	393,492	237,888	2,735,492	3.665.76
Banking	32	. 80	2,810,705	271,815	40,078	42,457	10,644	16,757	5,864	466,291	441.51
Credit agencies other than banks	105 82	262 134	6,328,921	440,114	95,310	142,507	21,174	40,816	20,190	675,072	1,701,61
Holding and other investment companies, except	02	134	773,625	429,356	146,124	148,824	1,427	129,007	60,765	140,856	168,75
bank holding companies	137	216	2,713,691	1,215,034	151,676	258,040	15,835	124,137	105,591	1,130,601	1,195,67
Services	169	472	1,550,854	1,026,237	121,302	151,213	- 49,358	27,911	26,585	205,232	183,75
Business services Amusement and recreational services	129	287 54	1,061,434 56,260	677,699 59,187	98,945 9,359	108,753	39,350	21,459	20,817	165,252	156,54
Nature of business not allocable	75	119	1,252,177	323,615	60,320	9,711 64,849	3,074 934	2,969 81,324	2,958 61,62 7	10,459 243,159	6,14 321,01
Inactive	306	1,058	267,817	-	-	_	_	4,995	01,021	4,523	5,09
OPEC Countries											
All industries	223	623	4,162,023	4,148,685	1,038,572	1,061,420	668,454	137,671	98,881	275,072	753,35
Agriculture, forestry, and fishing	4	6	25,915	27,243	5,558	5,558	2,480	650	250	8,336	1,14
Mining	17	29	744,366	993,299	695,324	698,101	568,561	3,234	2,105	15,630	13,46
Oil and gas extraction	15 10	23 17	721,440	981,352	693,648	696,019	568.097	2,387	1,258	14,650	12,49
Manufacturing	108	207	169,930 1,707,400	151,483 1,987,326	25,343 172,092	26,667 183,749	1,232 49,946	62	44 005	16,048	18,79
Food and kindred products	1			1,301,320	172,092	103,/49	' '	53,872	41,325 5,101	132,621	475,12
	18	281	165 419 [203 610	24 553	25 470	ולחבים		7,1011	17,390	31.90 62,61
Chemicals and allied products	36	28 68	165,419 336,616	293,619 350,204	24,553 42,628	25,470 45,433	8,307 12,310	5,315 7,033		36,0111	
Chemicals and allied products Primary metal industries	36 3	68 7	336,616 115,048	350,204 80,554	42,628 15,749	45,433 15,749	12,310 950	7,033 163	5,720 163	36,011 15,479	23,17
Chemicals and allied products Primary metal industries Machinery, except electrical Electrical and electronic equipment	36	68	336,616	350,204 80,554 49,277	42,628 15,749 8,350	45,433 15,749 8,390	12,310 950 3,429	7,033 163 4,163	5,720 163 3,182	15,479 6,189	23,176 4,62
Chemicals and allied products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment	36 3 5 12 6	68 7 7 20 8	336,616 115,048 63,818 194,500 301,521	350,204 80,554	42,628 15,749	45,433 15,749 8,390 20,690 3,446	12,310 950	7,033 163	5,720 163	15,479	23,176 4,62 25,03
Chemicals and allied products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Transportation and public utilities	36 3 5 12 6 4	68 7 7 20 8 4	336,616 115,048 63,818 194,500 301,521 29,476	350,204 80,554 49,277 174,767 539,271 17,029	42,628 15,749 8,350 19,238 391 6,243	45,433 15,749 8,390 20,690 3,446 6,243	12,310 950 3,429 7,204 1,293 2,786	7,033 163 4,163 5,839	5,720 163 3,182 5,435	15,479 6,189 39,556	23,176 4,626 25,033 216,92
Chemicals and allied products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Transportation and public utilities Wholesale and retail trade	36 3 5 12 6 4 87	68 7 7 20 8 4 151	336,616 115,048 63,818 194,500 301,521 29,476 852,486	350,204 80,554 49,277 174,767 539,271 17,029 804,190	42.628 15,749 8.350 19.238 391 6,243 109,543	45,433 15,749 8,390 20,690 3,446 6,243 114,546	12,310 950 3,429 7,204 1,293 2,786 35,031	7,033 163 4,163 5,839 7,549 2,286 71,498	5,720 163 3,182 5,435 903 1,859 48,205	15,479 6,189 39,556 1,708 9,501 55,536	23,17 4,62 25,03 216,92 2,7 6 184,49
Chemicals and allied products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Transportation and public utilities Wholesale and retail trade Wholesale trade	36 3 5 12 6 4 87 78	68 7 20 8 4 151 125	336,616 115,048 63,818 194,500 301,521 29,476 852,486 604,734	350,204 80,554 49,277 174,767 539,271 17,029 804,190 622,670	42,628 15,749 8,350 19,238 391 6,243 109,543 91,268	45,433 15,749 8,390 20,690 3,446 6,243 114,546 96,227	12,310 950 3,429 7,204 1,293 2,786 35,031 28,851	7,033 163 4,163 5,839 7,549 2,286 71,498 61,321	5,720 163 3,182 5,435 903 1,859 48,205 40,642	15,479 6,189 39,556 1,708 9,501 55,536 47,322	23,17: 4,62 25,03: 216,92 2,76: 1 84,49 : 157,42:
Chemicals and allied products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Transportation and public utilities Wholesale and retail trade	36 3 5 12 6 4 87	68 7 7 20 8 4 151	336,616 115,048 63,818 194,500 301,521 29,476 852,486	350,204 80,554 49,277 174,767 539,271 17,029 804,190	42.628 15,749 8.350 19.238 391 6,243 109,543	45,433 15,749 8,390 20,690 3,446 6,243 114,546 96,227 25,126	12,310 950 3,429 7,204 1,293 2,786 35,031 28,851 3,152	7,033 163 4,163 5,839 7,549 2,286 71,498 61,321 37,188	5,720 163 3,182 5,435 903 1,859 48,205 40,642 18,490	15,479 6,189 39,556 1,708 9,501 55,536 47,322 2,039	23,17 4,62 25,03 216,92 2,76 184,49 157,42 47,59
Chemicals and allied products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Transportation and public utilities Wholesale and retail trade Wholesale trade Drugs, chemicals, and allied products Retail trade Finance, insurance, and real estate	36 3 5 12 6 4 87 78	68 7 7 20 8 4 151 125	336,616 115,048 63,818 194,500 301,521 29,476 852,486 604,734 96,566	350,204 80,554 49,277 174,767 539,271 17,029 804,190 622,670 77,591	42,628 15,749 8,350 19,238 391 6,243 109,543 91,268 24,117	45,433 15,749 8,390 20,690 3,446 6,243 114,546 96,227	12,310 950 3,429 7,204 1,293 2,786 35,031 28,851	7,033 163 4,163 5,839 7,549 2,286 71,498 61,321	5,720 163 3,182 5,435 903 1,859 48,205 40,642 18,490 6,684	15,479 6,189 39,556 1,708 9,501 55,536 47,322 2,039 6,375	23,17 4,62 25,03 216,92 2,76 1 84,49 157,42 47,59 25,25
Chemicals and allied products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Transportation and public utilities Wholesale and retail trade Wholesale trade Drugs, chemicals, and allied products Retail trade Finance, insurance, and real estate Banking	36 3 5 12 6 4 87 78 22 10 29	68 7 7 20 8 4 151 125 31 21 50	336.616 115,048 63,818 194,500 301,521 29,476 852,486 604,734 96,566 234,592 323,791 96,462	350,204 80,554 49,277 174,767 539,271 17,029 804,190 622,670 77,591 174,532 44,275 5,812	42.628 15,749 8,350 19,238 391 6,243 109,543 91,268 24,117 15,530 9,756 2,316	45,433 15,749 8,390 20,690 3,446 6,243 114,546 96,227 25,126 15,559 10,120 2,595	12,310 950 3,429 7,204 1,293 2,786 35,031 28,851 3,152 5,382 2,523 1,067	7.033 163 4.163 5.839 7.549 2.286 71,498 61,321 37,188 8,946 2,075	5,720 163 3,182 5,435 903 1,859 48,205 40,642 18,490 6,684 1,635	15,479 6,189 39,556 1,708 9,501 55,536 47,322 2,039	23,17 4,62 25,03 216,92 2,76 184,49 157,42 47,59 25,25 35,20
Chemicals and allied products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Transportation and public utilities Wholesale and retail trade Wholesale trade Drugs, chemicals, and allied products Retail trade Finance, insurance, and real estate Banking Credit agencies other than banks	36 35 12 6 4 87 78 22 10 29 3	68 7 7 20 8 4 151 125 31 21 50 3	336.616 115.048 63,818 194,500 301,521 29,476 852,486 604,734 96,566 234,592 323,791 96,462 125,753	350.204 80,554 49,277 174,767 539,271 17,029 804,190 622,670 77,591 174,532 44,275 5,812 4,410	42,628 15,749 8,350 19,238 391 6,243 109,543 91,268 24,117 15,530 9,756 2,316	45,433 15,749 8,390 20,690 3,446 6,243 114,546 96,227 25,126 15,559 10,120 2,595 1,547	12,310 950 3,429 7,204 1,293 2,786 35,031 28,851 3,152 5,382 2,523 1,067 430	7,033 163 4,163 5,839 7,549 2,286 71,498 61,321 37,188 8,946	5,720 163 3,182 5,435 903 1,859 48,205 40,642 18,490 6,684	15,479 6,189 39,556 1,708 9,501 55,536 47,322 2,039 6,375 8,097	23,17 4,62 25,03 216,92 2,76 184,49 157,42 47,59 25,25 35,20 1,27
Chemicals and allied products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Transportation and public utilities Wholesale and retail trade Wholesale trade Drugs, chemicals, and allied products Retail trade Finance, insurance, and real estate Banking Credit agencies other than banks Insurance Holding and other investment companies, except	36 35 12 6 4 87 78 22 10 29 3 8	68 7 7 20 8 4 151 125 31 21 50 3 14 6	336.616 115,048 63,818 194,500 301,521 29,476 852,486 604,734 96,566 234,592 323,791 96,462	350,204 80,554 49,277 174,767 539,271 17,029 804,190 622,670 77,591 174,532 44,275 5,812	42.628 15,749 8,350 19,238 391 6,243 109,543 91,268 24,117 15,530 9,756 2,316	45,433 15,749 8,390 20,690 3,446 6,243 114,546 96,227 25,126 15,559 10,120 2,595	12,310 950 3,429 7,204 1,293 2,786 35,031 28,851 3,152 5,382 2,523 1,067	7.033 163 4.163 5.839 7.549 2.286 71,498 61,321 37,188 8,946 2,075	5,720 163 3,182 5,435 903 1,859 48,205 40,642 18,490 6,684 1,635	15,479 6,189 39,556 1,708 9,501 55,536 47,322 2,039 6,375 8,097 2,434	23,17 4,62 25,03 216,92 2,76 184,49 157,42 47,59 25,25 35,20 1,27
Chemicals and allied products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Transportation and public utilities Wholesale and retail trade Wholesale trade Drugs, chemicals, and allied products Retail trade Enance, insurance, and real estate Banking Credit agencies other than banks Insurance Holding and other investment companies, except bank holding companies	36 35 12 6 4 87 78 22 10 29 3 8 3	68 7 7 20 8 4 151 125 31 21 50 3 14 6	336,616 115,048 63,818 194,500 301,521 29,476 852,486 604,734 96,566 234,592 233,791 96,462 125,753 29,397	350,204 80,554 49,277 174,767 539,271 17, 029 804,190 622,670 77,591 174,532 44,275 5,812 4,410 15,036	42,628 15,749 8,350 19,238 391 6,243 109,543 91,268 24,117 15,530 9,756 2,316	45,433 15,749 8,390 20,690 3,446 6,243 114,546 96,227 25,126 15,559 10,120 2,595 1,547	12,310 950 3,429 7,204 1,293 2,786 35,031 28,851 3,152 5,382 2,523 1,067 430	7.033 163 4.163 5.839 7.549 2.286 71,498 61,321 37,188 8,946 2,075	5,720 163 3,182 5,435 903 1,859 48,205 40,642 18,490 6,684 1,635	15,479 6,189 39,556 1,708 9,501 55,536 47,322 2,039 6,375 8,097 2,434	23,17 4,62 25,03 216,92 2,76 184,49 157,42: 47,599 25,25: 35,20:
Chemicals and allied products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Transportation and public utilities Wholesale and retail trade Wholesale trade Drugs, chemicals, and allied products Retail trade Elanking Credit agencies other than banks Insurance Holding and other investment companies, except bank holding companies Services	36 35 12 6 4 87 78 22 10 29 3 8 3 6 28	68 7 20 8 4 151 125 31 50 3 14 6	336.616 115.048 63.818 194.500 301.521 29,476 852,486 604.734 96.566 234.592 232,791 96.462 125.753 29.397	350,204 49,277 174,767 539,271 17,029 804,190 622,670 77,591 174,532 44,275 5,812 4,410 15,036 1,760	42,628 15,749 8,350 19,238 391 6,243 109,543 91,268 24,117 15,530 9,756 2,316 1,543 365 1,218	45,433 15,749 18,390 20,699 3,446 6,243 114,546 96,227 25,126 15,559 10,120 2,595 1,547 365 1,218 16,235	12,310 93,429 7,204 1,293 2,786 35,031 28,851 3,152 5,332 1,067 430 10	7,033 163 4,163 5,839 7,549 2,286 71,498 61,321 37,188 8,946 2,075 — 385 — 594 3,499	5,720 5,720 3,182 5,435 903 1,859 48,205 40,642 18,490 6,684 1,635 — 271 —	15,479 6,189 39,556 1,708 9,501 55,536 47,322 2,039 6,375 8,097 2,434 854	23,17 4,62 25,03 216,92 2,76 184,49 157,42; 47,59 25,25; 35,20; 1,27; 111
Chemicals and allied products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Transportation and public utilities Wholesale and retail trade Wholesale trade Drugs, chemicals, and allied products Retail trade Finance, insurance, and real estate Banking Credit agencies other than banks Insurance Holding and other investment companies, except bank holding companies Services Business services	36 35 12 6 4 87 78 22 10 29 3 8 3	68 7 7 20 8 4 151 125 31 21 50 3 14 6	336.616 115.048 13.818 194.500 301.521 29.476 852.486 604.734 96.566 234.592 323.791 96.462 125.753 29.397 12.476 140.863 115.983	350,204 49,277 174,767 539,271 17,029 804,190 62,670 77,591 174,532 44,275 5,812 4,410 15,036 1,760 122,383 99,876	42,628 15,749 8,350 19,238 391 6,243 109,543 91,268 24,117 15,530 9,756 2,316 1,543 365 1,218 14,518 12,024	45,433 15,749 8,390 20,690 3,446 6,243 114,546 96,227 25,126 15,559 10,120 2,595 1,547 365 1,218 16,235 13,516	12,310 950 3,429 7,204 1,293 2,786 35,031 28,851 3,152 5,382 2,523 1,067 430 10	7,033 163 4,163 5,839 7,549 2,286 71,498 61,321 37,188 8,946 2,075 — 385 —	5,720 163 3,182 5,435 5,435 903 1,859 48,205 40,642 18,490 6,684 1,635 ————————————————————————————————————	15,479 6,189 39,556 1,708 9,501 55,536 47,322 2,039 6,375 8,097 2,434 454 —	23,17: 4,62: 25,03: 216,92: 2,76: 184,49- 157,42: 47,59: 25,25: 35,200 1,27: 11,835 10,474
Chemicals and allied products Primary metal industries Machinery, except electrical Electrical and electronic equipment Motor vehicles and equipment Transportation and public utilities Wholesale and retail trade Wholesale trade Drugs, chemicals, and allied products Retail trade Finance, insurance, and real estate Banking Credit agencies other than banks Insurance Holding and other investment companies, except bank holding companies Services	36 35 12 6 4 87 78 22 10 29 3 8 3 6 28	68 7 7 20 8 4 151 125 31 21 50 14 6	336.616 115.048 63.818 194.500 301.521 29,476 852,486 604.734 96.566 234.592 232,791 96.462 125.753 29.397	350,204 49,277 174,767 539,271 17,029 804,190 622,670 77,591 174,532 44,275 5,812 4,410 15,036 1,760	42,628 15,749 8,350 19,238 391 6,243 109,543 91,268 24,117 15,530 9,756 2,316 1,543 365 1,218	45,433 15,749 18,390 20,699 3,446 6,243 114,546 96,227 25,126 15,559 10,120 2,595 1,547 365 1,218 16,235	12,310 93,429 7,204 1,293 2,786 35,031 28,851 3,152 5,332 1,067 430 10	7,033 163 4,163 5,839 7,549 2,286 71,498 61,321 37,188 8,946 2,075 — 385 — 594 3,499	5,720 5,720 3,182 5,435 903 1,859 48,205 40,642 18,490 6,684 1,635 — 271 —	15,479 6,189 39,556 1,708 9,501 55,536 47,322 2,039 6,375 8,097 2,434 854 — 903 8,302	23,177 4,622 25,033 216,922 2,761 184,499 157,422 47,590 25,255 35,200 11,838 10,474 387 10,474

^{*}Not shown to avoid disclosure of information for specific corporations.

Since most U.S. corporations have Controlled Foreign Corporations engaged in more than one industry, the data in this column will not add to totals.

Less than \$500.

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding.

Table 10.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Industrial Division and Year of Incorporation of Controlled Foreign Corporation

[Money amounts are in thousands of dollars]

				Controlled Fore	ion Corporations			
Number of 115	Number of		-	Current	Foreign corp current ea	rnings and	Distrib	utions
corporation returns ¹	foreign corpora- tions	Total assets	Business receipts	and profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
666 265 526 495 464 402 323 256 373	19,142 708 3,839 3,955 3,378 2,145 1,237 802 2,705	228,376,784 3,796,111 25,225,245 30,549,573 33,166,118 24,037,207 15,303,672 9,428,277 85,374,328	281,271,223 2,439,135 23,135,476 38,857,457 37,424,164 36,534,148 16,516,793 12,494,242 112,297,557	20,938,077 95,103 1,073,641 2,768,527 2,732,480 2,937,511 1,440,295 805,445 9,028,583	23,493,809 124,809 1,600,944 3,323,570 2,998,957 3,155,410 1,655,521 926,654 9,618,328	7,592,591 25,830 385,396 1,174,568 893,003 969,594 492,710 267,982 3,333,270	6,954,148 35,633 341,418 767,591 784,256 1,217,416 592,527 185,300 3,020,747	5,117,928 5,806 279,939 594,911 591,308 912,266 390,757 144,232 2,190,909
107	3/3	1,496,252	1,572,251	56,493	89,617	30,239	9,260	7,800
51 4 17 24 15 11 5 5 10	172 5 46 59 23 13 7 5 14	469,457 2,196 70,060 118,642 77,509 82,124 20,375 29,460 69,090	458,749 945 51,406 99,600 55,021 131,989 13,536 51,430 *54,823	42,836 —238 —1,239 4,725 —1,321 9,230 2,893 15,056 *13,730	56,227 (7) 4,016 7,017 2,769 10,604 3,019 15,060 *13,741	19,806 — 1,375 1,069 920 2,847 1,295 5,701 6,599	10,964 — 260 146 848 248 6,972 2,490	9,705 — 194 146 848 80 6,347 2,090
102 10 49 40 29 30 21	369 13 95 72 58 53 31 12	8,066,762 8,665 1,033,050 1,295,780 668,555 1,671,844 386,016 48,054	9,219,170 183 3,994,664 1,412,629 901,367 833,205 286,117 43,432	1,991,102 —1,767 11,669 851,393 115,054 152,684 45,585 9,398	2,049,701 7 53,593 854,975 118,524 155,351 46,796 9,455	959,891 — 12,858 596,946 24,024 43,181 13,751 2,851	250,613 — 361 13,382 21,588 27,647 34 5,914	240,187 — 361 10,786 20,931 23,470 15 3,199
ا ا	35	2,954,796	1,747,572	-807,085	811,001	266,279	181,687	181,425
66 3 29 28 20 21 19	228 3 58 42 36 35 34 4	2,237,127 1,718 559,702 123,256 108,038 541,732 500,779 111,806 290,096	3,313,902 7,666 500,438 183,195 273,705 764,801 892,829 158,483 532,785	205,708 —1,568 39,943 11,778 4,772 73,145 61,030 7,372 *9,235	241,744 30 57,010 12,945 5,037 86,767 61,917 7,372 10,667	40,153 (7) 9,171 3,139 2,355 11,863 8,413 2,847 12,365	28,880 937 5,459 737 2,480 15,131 4,051 86	14,090 426 195 91 1,178 8,856 3,259 86
		• . * -					-	_
404 70 241 287 278 242 191 157 253 38	5,480 96 734 987 1,024 707 423 306 1,125 78	106,556,228 539,255 6,247,177 10,080,684 14,820,855 9,743,955 7,162,778 5,330,000 52,358,963 272,561	154,103,181 1,645,657 9,235,631 19,672,412 18,027,827 12,482,530 8,813,505 6,727,559 77,071,571 426,488	11,160,508 16,741 526,831 831,592 1,182,013 1,402,625 808,702 496,382 5,876,066 19,555	12,427,564 26,498 751,291 1,071,024 1,320,451 1,507,987 904,253 592,943 6,217,586 35,531	4,400,411 9,032 238,632 287,965 454,431 549,861 326,494 178,896 2,340,120 14,980	3,400,504 2,803 184,424 175,519 270,945 399,562 286,972 83,079 1,989,359 7,840	2,430,397 2,803 165,148 142,664 196,735 312,866 207,028 67,288 1,329,174 6,690
				ĺ		į		
150 15 71 53 46 40 28 13 43 3	583 17 148 132 88 68 30 144 79 7	9,312,418 235,600 1,076,701 1,736,342 1,320,672 1,330,581 1,153,446 171,623 2,284,711 2,741	8,380,720 56,710 869,033 1,715,967 1,003,839 2,870,900 730,525 107,713 1,021,695 4,338	584,071 14,833 13,622 24,102 177,014 165,602 70,985 16,704 100,727 484	805,085 15,446 60,749 94,403 195,376 181,015 118,220 17,242 122,049 585	62,893 5,377 1,785 7,764 5,733 12,766 2,133 3,057 23,989	448,444 29,130 8,469 29,934 72,816 116,422 78,316 3,062 110,141 154	306,560 1,500 4,902 22,270 60,277 110,702 41,034 2,152 63,569 154
390, 93 229 246 225 158 117 81	4,167 159 914 978 739 450 240 160 456	40,035,894 360,158 2,394,186 5,461,059 6,520,987 6,262,991 2,513,884 1,642,604 14,510,689	85.883,729 631,640 6.131,862 11,401,529 14,160,185 17,684,552 4,194,961 4,852,655 25,799,492	4,043,052 25,289 241,145 551,418 762,994 708,003 216,014 128,440 1,379,100	4,531,926 32,582 287,507 627,830 609,172 769,431 272,947 147,459 1,553,771	1,373,827 6,641 62,653 189,552 243,510 300,028 90,325 46,900 423,088	1,176,858 769 45,401 117,302 243,726 309,066 66,684 44,228	951,451 642 32,499 101,583 208,967 214,144 57,195 37,410
	of U.S. corporation returns: (1) 666 265 526 526 526 526 526 526 526 526	of U.S. corporation foreign corporations foreign co	of U.S. corporation returns!	Coloration corporation corporation returns Coloration corporat	Number of corporation elaurs: (1) (2) (3) (4) (5) (6) (6) (1) (2) (3) (4) (5) (6) (6) (6) (7) (8) (8) (8) (8) (8) (8) (8	Number of foreign corporal assets and profits (+1) (2) (3) (4) (5) (6) (7) (6) (7) (7) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	Number of foreign relating Part	Number of composition returns* Parish Pari

Footnotes at end of table.

Table 10.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Industrial Division and Year of Incorporation of Controlled Foreign Corporation—Continued

					Controlled Fore	ign Corporations			
Industrial division and year of incorporation of	Number of U.S. corporation	Number of foreign	Total	Business	Current earnings and	current ea profits (+)	porations with irnings and before taxes	Distrib	outions
Controlled Foreign Corporation	returns ¹	corpora- tions	assets	receipts	profits (less deficit) before taxes	Current earnings and protits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Finance, Insurance, and Real Estate									
All years 1974 - 1975 1970 - 1973 1965 - 1969 1960 - 1964	434 72 259 200 175	2,318 120 655 479 389	50,003,633 2,550,323 12,386,329 8,854,989 7,302,840	10,201,241 48,928 1,570,939 2,417,802 1,207,068	1,712,260 41,724 207,745 323,023 218,496	2,046,373 46,261 320,336 449,824 242,162	269,877 2,986 40,775 47,313 38,132	1,119,935 2,930 90,465 296,420 87,214	794,893 860 67,479 212,966 55,713
1955 - 1959 1950 - 1954 1945 - 1949 Prior to 1945 Year not stated	122 80 55 114 17	206 124 75 242 28	3,289,022 3,187,186 1,784,823 10,228,480 419,640	885,802 628,188 245,700 3,181,849 14,965	309,635 188,236 82,592 336,544 4,265	318,383 195,647 87,509 381,050 5,201	31,529 30,320 8,453 68,587 1,783	312,850 70,427 20,170 238,888 570	204,790 62,962 10,787 179,075 260
Services									
All years 1974 - 1975 1970 - 1973 1965 - 1969 1960 - 1964	320 45 160 161 128	1,703 66 377 379 307	8,553,413 51,672 1,022,553 1,567,709 1,974,528	8,379,867 42,239 605,329 1,823,048 1,728,865	1,110,899 1,149 29,975 108,534 268,274	1,223,798 3,877 58,432 142,035 299,692	455,249 1,750 14,691 39,390 122,987	353,483 — 8,297 48,540 77,260	296,944 — 6,068 43,272 45,359
1955 - 1959 1950 - 1954 1945 - 1949 Prior to 1945 Year not stated	95 58 34 65 13	183 99 52 222 18	1,009,697 261,585 231,603 2,408,029 26,037	855,128 356,355 300,168 2,649,022 19,714	112,368 39,853 48,373 500,495 1,878	121,403 44,993 48,454 502,534 2,379	37,264 19,888 19,231 199,717 332	46,507 8,549 17,780 145,997 553	43,965 7,415 13,790 136,522 553
Nature of Business not Allocable									
All years 1974 - 1975 1970 - 1973 1965 - 1969 1960 - 1964	141 12 51 55 38	355 12 65 69 56	1,982,413 3,514 152,650 1,128,748 77,527	1,330,663 5,165 176,174 131,174 66,288	87,643 —1,059 3,950 61,963 5,185	111,389 108 8,010 63,517 5,774	. 10,483 44 3,456 1,430 912	155,578 — 3,064 80,618 3,452	73,701 3,057 60,980 3,090
1955 - 1959 1950 - 1954 1945 - 1949 Prior to 1945 Year not stated	33 22 10 37 11	45 29 13 52 14	54,856 81,465 29,866 81,732 372,053	25,242 600,776 7,102 244,129 74,612	4,219 6,996 1,129 6,315 1,054	4,468 7,729 1,160 6,650 13,974	256 90 46 2,676 1,573	1,695 66,059 — 689	303 6,171 — 101
Inactive									
All years 1974 - 1975 1970 - 1973 1965 - 1969 1960 - 1964	455 127 249 245 234	3,767 217 747 758 658	1,159,438 43,008 282,836 182,364 294,607	- - - -	- - - -	- - - -	=	8,891 — — 158 6,372	
1955 - 1959 1950 - 1954 1945 - 1949 Prior to 1945 Year not stated	167 119 98 144 56	385 220 161 471 150	50,405 36,157 48,438 190,354 31,269	- - - -	- - -	- - - -	- - -	337 108 44 1,871	

^{*}Identifies (a) years for which data were deleted to avoid disclosure of information for specific corporations, and (b) combined frequencies or amounts that include the data deleted from the other years.

Since most U.S. corporations have Controlled Foreign Corporations (CFC's) engaged in more than one industrial division and it is possible that, within a particular industrial division, a U.S. corporation has CFC's in more than one year of incorporation, that data in this column will not add to the totals.

*Less than \$500.

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952 Table 11.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation

Footnotes at end of table.

					Controlled Forei	gn Corporations			
Selected country of incorporation and year of incorporation of	Number of U.S. corpora-	Number of			Current earnings and profits	Foreign co with current profits (+) I	earnings and	Distribu	tions
Controlled Foreign Corporation	tion returns ¹	foreign corporations	Total assets	Business receipts	(less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Geographic Areas						ş		İ	
II years	666 265	19,142 708	228,376,784 3,796,111	281,271,223 2,439,135	20,938,077 95,103	23,493,809 124,809	7,592,591 25,830	6,954,148 35,633	5,117,92 5,80
970 - 1973	526 495	3,839 3,955	25,225,245 30,549,573	23,135,476 38,857,457	1,073,641 2,768,527	1,600,944 3,323,570	385,396 1,174,568	341,418 767,591	279,93 594,91
960 - 1964	464	3,378	33,166,118	37,424,164	2,732,480	2,998,957	893,003	784,256	591,30
955 - 1959950 - 1954	402 323	2,145 1,237	24,037,207 15,303,672	36,534,148 16,516,793	2,937,511 1,440,295	3,155,410 1,655,521	989,594 492,710	1,217,416 592,527 185,300	912,26 390,75 144,23
945 - 1949rior to 1945	256 373	802 2,705	9,428,277 85,374,328	12,494,242 112,297,557	805,445 9,028,583	926,654 9,618,328	267,982 3,333,270 30,239	3,020,747 9,260	2,190,90 7,80
ear not stated	107	373	1,496,252	1,572,251	56,493	89,617	30,239	3,200	7,00
Canada	. 529	2,997	47,951,798	53,972,592	5,288,635	5,529,972	2,125,478	1,340,514	993,25
974 - 1975 970 - 1973	: 54 210	82 466	342,337 5,246,032	160,629 7,314,067	12,036 472,391	14,241 505,576	6,800 193,983	220 163,421	, 19 138,32
965 - 1969 960 - 1964	222 219	532 422	3,534,100 6,392,136	5,695,817 6,364,731	406,647 254,290	429,338 280,003	133,295 110,793	44,368 56,047	34,60 21,47
955 - 1959	198	383	2,791,688	2,142,253 2,426,182	248,526 293,062	272,488 311,007	106,171 129,558	49,122 159,373	37,49 72,28
950 - 1954945 - 1949	159 121	277 180	3,809,939 1,626,700	1,464,136 28,081,163	146,733 3,430,929	159,518 3,518,757	61,705 1,372,790	40,938 821,895	24,06 660,16
rior to 1945	275 21	627 28	23,708,731 500,136	323,614	24,019		10,384	5,130	4,64
Latin America, Total									
ll years	441 93	3,352 127	25,163,756 1,238,069	26,473,049 93,326	2,397,074 39,544	2,681,082 45,867	633,193 2,175	730,004 4,312	523,48 2,24
970 - 1973 965 - 1969	266 259	686 720	1,781,686 2,379,507	1,308,480 2,087,900	75,676 189,847	134,101 232,445	23,097 48,778	17,066 29,881	. 14,59 24,46
960 - 1964	232	577	3,503,003 4,743,996	4,832,281 5,569,054	359,998 543,703	381,948 610,482	88,119 ,129,492	87,894 180,947	71,92 118,08
955 - 1959950 - 1954	224 124	501 230	3,262,332	3,248,033	382,592	389,568	79,545 88,515	110,881 56,455	92,04 48,73
945 - 1949	89 127	153 290	1,925,645 6,217,562	2,284,297 6,872,941	282,757 513,960 8,997	295,157 582,370 9,146	169,799 3,672	242,520	151,35
'ear not stated	36	68	111,956	176,737	0,397	5,140	3,072		•
Argentina	145	278	2,617,820	3,060,011	76,075	177,829	52,939	52,178	26,07
974 - 1975 970 - 1973	*40	*47	• •97,368	*94,297	*14,489	*15,003	*2,065	*2,988	*1,89
965 - 1969 960 - 1964	42 49	50 56	254,693 275,282	270,688 289,986	8,118 11,404	16,447 18,211	9,109 4,814	328 6,993	2,38
955 - 1959 950 - 1954	32 18	32 20	623,151 233,060	756,617 261,670	—22,545 14,818	16,165 14,928	4,407 4,534	5,607 5,156	86 5,15
945 - 1949	9	12	72,446 1,061,727	71,343 1,315,302	755 49,033	4,067 93,002	1,629 26,380	974 30,133	53 15,15
ear not stated	5	56 5	92	110	4	5	1	· -	•
Brazil					500.470	200 540	440.040	136,414	114,82
III years	271 39	659 49	7,561,248 81,265	8,687,356 30,189	588,178 1,178	688,513 2,439	140,218 622 3,849	903	90
970 - 1973 965 - 1969	113 72	155 126	531,556 717,834	262,109 564,602	8,754 41,784	34,011 53,954	10,703	13,949 32,435	13,11 31,78
960 - 1964	62 66	77 97	1,443,615 937,308	2,636,630 994,204	112,491 123,167	118,830 127,845	21,424 27,399	23,868	21,18
950 - 1954	42 26	47	1,237,746 458,003	1,313,306 618,897	106,301 85,308	107,515 92,678		24,531 12,355	12,75 10,33
rior to 1945	49 12	55	2,149,180 4,743	2,262,221 5,197	128,885 174	150,940 302	33,965 3	28,372 —	24,75
Ecuador									
III years	31	40	83,435	85,386	7,581	8,668	2,033	3,306	1,00
974 - 1975	*9 12	*9 14	*10,767 21,753	*19,926 21,669	*739 3,599		227 1,029	1,901	38
965 - 1969 960 - 1964	6	6	19,484	13,103	1,341	1,345	227	705	20
955 - 1959 950 - 1954	*7 —	*8 -	15,603	*17,358	1,679	*2,073	'471 -	'394 -	*39
945 - 1949	• • •	.3	15,828	13,329	•223	*441	179	305	2
'ear not stated	•	'	•	'	·	•		-	•
Mexico	298	753	3,427,679	4,764,032	482,874	508,089	216,989	76,438	70,45
974 - 1975 970 - 1973	12 89	12 134	41,386 123,778	3,191 129,343	107 6,611	476	224	357	33
965 - 1969	121 89	181	355,093 278,554	324,633 315,034	23,003 39,353	33,264	11,038 18,214	4,555 2,894	4,39 2,79
960 - 1964	83	110	510,502	690,657	96,320	101,461	45,681	13,084	11,27
950 - 1954	48 40	44	222,291 567,697	250,665 721,385	30,913 115,376	115,548	51,369	3,348 15,082	2,87 14,58 34,15
Prior to 1945	67	85	1,247,636	2,186,793	166,466	167,636	71,932	37,071	

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952
Table 11.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]					Controlled Fore	ign Corporations	<u></u>		
Selected country of incorporation	Number				Current		orporation earnings and	Dietrih	utions
and year of incorporation of Controlled Foreign Corporation	of U.S. corpora-	Number of	Total	Business	earnings and profits	profits (+)	before taxes	DISINE	ulions
	tion returns ¹	foreign corporations	assets	receipts	(less deficit)	Current earnings and	Foreign income	T-4-1	Out of current
•					before taxes	profits before taxes	taxes (net)	Total	earnings and profits
	(1)	(2)	(3)	(4)	. (5)	(6)	(7)	(8)	(9)
Latin America—Continued Panama, Excluding Canal Zone									
All years	173	397 22	6,076,049 1,060,480	4,584,315 9,210	735,456 34,294	755,102 34,729	56,045	302,863 2,930	192,462 860
1974 - 1975	17 51 36	74 49	232,103 255,863	167,466 327,730	18,747 66,724	21,969 66,831	1,707 1,462	2,029 1,590	1,817 955
1965 - 1969	52	82	614,795	648,088	84,593	84,895	8,201	24,985	17,744
1955 - 1959 1950 - 1954	73 33	101 44	1,523,821 1,105,778	1,737,633 1,083,813	227,706 181,132	241,425 182,937	16,738 21,654	69,480 63,424	43,702 59,031
1945 - 1949	9 12	11 14	305,404 977,805	342,040 268,334	40,798 81,462	40,854 81,462	958 5,324	14,328 124,098	10,314 58,038
Year not stated	-	-	-	_	-			_	_
Peru All years	76	112	284,177	352,178	46,065	48,296	17,903	8,749	8,158
1974 - 1975 1970 - 1973	3 12	3	8,103 26,069	10,169 15,994	1,380 761		339 223	548	367
1965 - 1969	22 22	25 25	26,360 99,378	29,063 135,112	6,285 14,169	6,683 15,804	2,335 5,858	849 2,038	787 1,829
1955 - 1959 1950 - 1954	15 8	17 9	26,162 46,124	36,420 60,739	5,359 11,953	5,360 11,956	1,243 5,807	1,010 3,035	896 3,035
1945 - 1949	8	- 8 11	16,080 35,901	21,013 43,666	2,960 3,199	2,961	1,128 969	584	577 666
Year not stated	-		-	-	. 5,,55	-		-	-
Venezuela	407			0.405.004		240.050	60.000		70.400
All years	187 8	406 8	2,611,922 4,848	2,405,864 820	236,961 193	248,653 193	69,220 36		70,466 - 3,363
1970 - 1973	68 67	101 93 64	311,925 329,465 382,178	213,109 182,281	19,786 15,188 43,758	22,246 17,372 45,880	6,525 4,606 9,641		3,886 7,319
1960 - 1964	44 66	79	806,518	335,264 909,931	78,265	82,346	21,159	58,432	32,845
1950 - 1954	17 11	23 14	292,258 244,315	163,583 288,766	24,897 21,475	25,741 21,475	6,860 8,074	8,459 9,124	6,284 8,851
Prior to 1945	17 6	17 7	232,269 8,145	303,271 8,839	31,671 1,729	31,671 1,729	11,941 378	8,897	7,918
Other Western Hemisphere, Total						}		İ	
All years	276	657	14,116,669	26,176,963	934,502	1,125,592	251,539 17	470,148	316,411
1974 - 1975	36 187 97	48 283 152	350,085 4,413,314 4,774,825	382,335 2,660,594 5,310,560	13,674 195,987 193,816	16,153 248,436 309,804	14,184 10,726		45,208 71,500
1960 - 1964	62	83	1,426,991	1,846,738	144,856	150,468	37,324	69,370	50,886
1955 - 1959	35 ¹	59) 11	2,683,185 16,575	12,816,831 9,286	355,609 3,390	368,061 3,391	185,222 14	191,264 140	145,415 115
1945 - 1949 Prior to 1945	5	11 7	250,331 200,130	2,716,794 432,319	9,458 17,521	18,112	3,927 125		3,232 54
Year not stated The Bahamas	3	3	1,233	1,507	192	192	_	60	54
All years	100	207	6,028,197	20,716,847	536,806	639,352	225,351	228,984	169,811
1974 - 1975	4 18	4 24	1,908 351,703	31 252,808	53 25,204	34,100	742		6,220
1965 - 1969	47 38	67 53	1,817,237 1,057,358	3,802,604 895,124	62,748 101,116	145,041 102,141	1,736 35,607	4,897 36,563	1,280 28,837
1955 - 1959	20 *7	36 *16	2,345,142 254,729	12,617,927 *2,716,035	320,669 *9,599		183,266 *3,875		130,242 *3,232
1945 - 1949 Prior to 1945	•5	•7	200,120	432,319	17,523	18,112	125	1,841	
Year not stated	•	•	_	-	-	-	_	-	_
Bermuda Ali years	145	257	2,701,677	4,876,357	365,198	388,340	9,319	206,193	126,156
1974 - 1975	28 97	40 138	134,871 929,714	380,422 2,118,012	13,809	16,064	3,102	-	26,822
1965 - 1969 1960 - 1964	31 17	41 18	1,034,233 268,833	1,301,786 886,599	128,950	134,374	3,877 568	117,675	62,009 22,049
1955 - 1959 1950 - 1954	14 3	17 3	322,609 11,417	180,755 8,784	33,948	38,227 3,148	1,757 14	15,409 140	
1945 - 1949 Prior to 1945	-			0,767	3,141	3,140] =		
Year not stated	-	_	-	-	-	-	-	-	-
Netherlands Antilles	128	153	5,260,941	497,760	26,590	86,101	16,058	26,000	14,029
All years	4 96	103 4 105	213,306 3,081,698	1,883 279,227		88	17 9,942	-	_
1965 - 1969 1960 - 1964	29	35 •9	1,903,441 *62,495	195,677 120,974	-3,463	23,392	4,941 *1,159	10,651	1,862
1955 - 1959	•	•	0£,483	20,314	•	0,702	1,135		-
1950 - 1954	_	=	-	_	=	_	-	=	=
Prior to 1945	-	_	=	_	=	=	j =	=	=
	ı l				1	1	•	1	1

Table 11.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]	1				Controlled Fore	ign Corporations	·		
Selected country of incorporation and year of incorporation of	Number of U.S.			· · · · · · · · · · · · · · · · · · ·	Current	Foreign c	orporations earnings and	Distrib	utions
Controlled Foreign Corporation	corpora- tion returns ¹	Number of foreign corporations	Total assets	Business receipts	earnings and profits (less deficit) before taxes		before taxes Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe, Total All years	501 148 363 345 332 244 180 146 243	8,333 309 1,531 1,698 1,554 817 475 329 1,409 211	108,544,288 1,585,289 9,817,588 12,042,250 15,688,066 10,430,510 5,754,057 4,222,670 48,303,712 699,946	137,780,393 1,658,582 8,619,084 16,927,487 16,549,676 12,629,920 8,144,679 5,133,531 67,234,370 883,064	8,593,216 19,547 205,772 740,212 1,299,350 1,385,031 429,497 219,816 4,277,316 16,675	10,103,995 - 32,461 - 458,238 1,013,071 1,473,807 1,481,288 615,256 311,004 4,685,651 33,219	3,079,581 13,131 120,121 279,613 474,602 430,023 202,095 78,745 1,468,640 12,613	3,304,101 1,422 77,079 280,889 347,039 605,399 220,892 59,888 1,708,459 3,034	2,441,837 1,422 66,736 266,772 267,517 461,555 160,332 48,068 1,166,710 2,725
Austria All years	107	143	926,546	1,352,969	99,005	102,933	39,087	31,827	26,668
1974 - 1975 1970 - 1973 1965 - 1969 1960 - 1964 1955 - 1959 1950 - 1954 1945 - 1949 Prior to 1945 Year not stated	10 23 35 27 16 8	10 29 42 28 16 *8	8,254 162,148 88,379 146,799 174,949 29,972 316,044	15,984 112,255 155,259 238,032 121,626 *45,986 663,828	1,483 3,739 9,783 22,520 3,566 2,550 55,363	1,673 5,570 10,994 22,818 3,856 *2,659 55,363	774 2,058 3,789 10,792 1,422 1,386 18,864	48 4,025 8,350 586 2,328 16,490	2,668 5,834 570 1,105
Belgium All years	248	490	7 221 508	9 101 015	420.264	E40 C20	107.050	05 674	74.050
1974 - 1975 1970 - 1973 1965 - 1969 1960 - 1964 1955 - 1959 1950 - 1954 1945 - 1949 Prior to 1945 Year not stated	248 177 70 93 73 36 21 23 60 7	20 92 119 88 40 24 23 75	7,221,508 26,649 227,402 1,204,153 1,431,478 1,047,833 151,127 810,521 2,278,897 43,447	8,191,015 11,882 233,774 1,529,702 1,766,923 800,023 224,294 682,077 2,861,747 80,591	429,264 3,128 9,270 25,255 116,457 89,890 12,474 47,258 123,071 2,460	546,639 3,745 16,740 89,127 122,711 90,962 13,958 47,364 161,571 2,461	187,352 1,836 6,010 28,900 43,309 36,921 4,086 10,172 55,313 805	95,671 155, 8,754 12,943 27,314 3,945 4,084 38,477	74,956
All years	106	155	1,368,813	2,577,484	138,723	160,825	24,561	16,734	16,366
1974 - 1975 1970 - 1973 1965 - 1969	*31 26	*37 26	36,230 45,199	36,202 74,231	-484 1,589	2,451 . 2,884	973 656	206 480	206 354
1960 - 1964 1955 - 1959 1950 - 1954 1945 - 1949 Prior to 1945 Year not stated	22 16 7 4 33	24 19 7 4	55,091 59,420 10,714 100,361 *1,061,799	71,328 115,202 13,807 96,508 *2,170,208	5,551 9,504 1,528 15,834 105,202	7,568 10,050 1,528 19,158 117,186	2,317 3,654 581 5,595 10,783	1,514 2,090 70 5,982 *6,392	1,514 2,034 70 5,982 6,205
France (Including Andorra)							ĺ		
All years	298 30 98 92 125 79 57 41 103	1,008 34 147 199 204 114 73 59 169 18	14,754,379 - 113,139 - 13,309,25 1,390,325 1,596,880 1,850,396 1,896,653 1,056,871 1,212,716 5,602,247 95,151	22,780,568 48,490 935,240 6,263,733 1,820,182 2,159,690 1,299,483 2,084,616 8,006,362 162,770	1,082,932 719 37,918 51,264 158,483 109,935 82,104 105,007 535,218 2,284	1,252,115 4,135 54,102 96,002 170,066 117,313 119,322 108,164 575,591 7,420	480,084 1,803 20,674 32,885 81,340 45,092 60,038 18,138 216,640 3,473	180,949 — 13,429 5,163 27,719 20,089 18,327 5,844 90,315 63	168,584 12,763 2,896 25,900 17,972 17,285 4,778 86,927 63
Italy (Including San Marino)								}	
All years 1974 - 1975 1970 - 1973 1965 - 1969 1960 - 1964 1955 - 1959 1950 - 1954 1945 - 1949 Prior to 1945 Year not stated	249 18 80 102 97 50 29 23 50	520 24 137 148 128 57 34 24 61	11,010,038 109,812 508,063 888,115 1,541,861 907,633 274,545 639,453 6,096,451 44,104	12,463,401 1,231,472 469,551 863,471 2,103,004 937,746 283,036 491,645 5,951,051 132,425	345,326 3,904 31,077 31,834 37,599 38,462 3,128 7,923 197,149 —5,740	505,363 4,633 41,096 50,619 73,419 49,019 12,548 22,010 250,966 1,053	148,673 2,265 12,870 17,648 30,471 19,673 5,000 5,684 54,618 445	76,086 1,405 2,408 3,290 10,800 3,208 1,394 160 53,423	65,520 1,405 2,366 2,207 7,268 2,654 927 — 48,693
Liechtenstein All years	25	39	218,269	45,709	20,261	21,088	-552	17,243	8.780
1974 - 1975 1970 - 1973 1965 - 1969 1960 - 1964 1955 - 1959 1950 - 1954 1950 - 1954 1945 - 1949 Prior to 1945 Year not stated	**************************************	*14 8 7 *10 —	*14,534 113,411 19,135 *71,190	*2,787 9,327 8,795 *24,800	*52 721 4,595 *14,893	21,000 873 722 4,597 *14,895	-552 - 223 '-776 - -	4,616 2,000 10,627	653 2,000 6,127
Footnotes at end of table.			-	•	,	·	·	•	

Table 11.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]					Controlled Fore	ign Corporations			
Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U.S. corpora-	Number of	<u>.</u>		Current earnings and profits	Foreign co	orporations earnings and before taxes	Distrib	utions
Controlled Totalight Composition	tion returns	foreign corporations	Total assets	Business receipts	(less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	٠ (4)	(5)	(6)	(7)	(8)	(9)
Europe—Continued									
Luxembourg All years	55	94	3,184,465	743,492	164,388	174,595	13,832	111,434	102,586
1974 - 1975 1970 - 1973	5 18	5 21	42,824 1,628,855	48,441 196,984	3,990 16,695	3,994 23,762	1,446 969	5,134	3,907
1965 - 1969 1960 - 1964	34 11	42 14	942,257 254,622	254,475 76,564	127,157 10,491	127,733 10,516	4,654 3,818	93,437 9,083	93,089 3,197
1955 - 1959 1950 - 1954	5	5	3,369	7,611	648	650	287	66	66
1945 - 1949 Prior to 1945	.4	- 3 •4	87,976 *224,561	107,619 51,798	672 *4,735	3,206 4,735	860 1,798	3,713	2,327
Year not stated	•	•	•	_	. •	•	•	-	-
Netherlands All years	234	607	6,988,128	8,874,367	896,764	978.134	330,784	173,811	152,121
1974 - 1975 1970 - 1973	24 73	29 102	431,078 478,978	166,519 417,200	1,452 31,914	3,319 39,783	405 13,468	3,121	2,521
1965 - 1969 1960 - 1964	86 67	125 104	1,275,917 1,068,360	1,081,359 1,308,002	107,673 165,428	124,559 179,249	50,316 46,115	31,759 27,367	30,409 23,789
1955 - 1959	58 35	79 48	1,121,593 355,506	1,700,301 418,839	315,193 46,159	322,869 53,783	124,554 21,612	64,218 3,113	60,021 2,965
1945 - 1949 Prior to 1945	16 52	18 87	93,831 2,151,754	110,915 3,655,386	9,140 219,381	10,832 242,809	5,249 68,664	3,941 40,292	3,004 29,411
Year not stated	11	15	11,110	15,845	. 424	931	401	-	-
Spain All years	159	336	2,754,147	3,159,475	327,390	376.165	98,455	42,900	41,674
1974 - 1975 1970 - 1973	19 40	22 59	11,213 196,109	4,925 166,504	—9 —37,203	282 6,438	70 2,006	208	208
1965 - 1969 1960 - 1964	66 49	87 67	455,162 374,369	457,110 408,459	50,124 42,200	52,390 43,485	13,361	5,399 5,762	5,143 5,595
1955 - 1959 1950 - 1954	23 15	31 20	198,060 362,537	227,571 507,224	32,494 43,085	33,180 43,595	9,371 5,173	4,255 1,479	4,251
1945 - 1949 Prior to 1945	6 32	6 40	35,391 1,120,530	61,916 1,323,322	6,416 189,932	6,416 190,028	2,040 55,337	599 25,198	1,479 599 24,400
Year not stated	4	4	777	2,443	351	351	26	25,196	24,400
Sweden *Ail years	153	323	2,303,494	3,001,249	248,213	336.088	105 700	20.004	04.040
1974 - 1975 1970 - 1973	5 36	7 44	15,757 46,216	8,287 78,408	122 1,754	416 2.867	105,738 146 1,011	33,231 — 61	31,218 — 61
1965 - 1969	49 48	69 58	513,300 183,246	393,641 268,894	74,127 32,224	77,597 34,792	28,474 16,248	8,174 5,223	8,174 5,032
1955 - 1959 1950 - 1954	22 10	23 13	43,129 59,083	63,589 43,876	517 9,989	2,585 10,412	873	501	19
1945 - 1949 Prior to 1945	15 *48	17 *92	30,539 1,412,222	17,088 *2,127,467	-42,520 *172,001	830 *206,589	1,270 215 *57,502	19,273	17,933
Year not stated	1		,,,	-,,-,,,,,		200,000	57,552	-	-
Switzerland All years	249	571	7,045,785	7,744,514	989,297	1,033,302	158.781	557,942	413,739
1974 - 1975 1970 - 1973	19 78	21 105	18,379 425,676	12,551 841,661	508 47,172	937 51,299	386 5,215	1,143	410,739
1965 - 1969 1960 - 1964	77 115	96 161	1,149,342 1,695,053	1,245,452 1,725,547	93,321 220,785	99,101 245,591	18,116 37,437	38.913 85.972	35,021 73,677
1955 - 1959 1950 - 1954	71 19	94 22	2,123,053 210,241	1,986,822 200,568	408,308 27,203	409,943 27,382	43,803 6,878	338,084 30,925	236,234 15,688
1945 - 1949	16 37	19 47	136,944 1,282,249	193,471 1,534,989	8,173 182,824	13,063 184,655	2,734 43,973	2,138 60,404	1,858 50,456
Year not stated	5	6	4,849	3,452	1,003	1,331	238	363	363
United Kingdom All years	415	2,356	27,518,790	32,748,998	1,763,220	2,190,506	729,474	926,549	677 022
1974 - 1975	41 180	63 373	735,763 3,011,482	55,789 3,081,055	3,158 —11,436	5,318	2,850 26,154	1,985	677,933 — 1,516
1965 - 1969	170 172	379 391	2,157,872 3,323,719	2,158,607 2,569,364	112,157 230,913	157,783 255,318	51,732 119,484	51,034 67,994	50,452 43,876
1955 - 1959 1950 - 1954	100 90	195 140	1,325,163 2,093,863	2,103,791 2,601,999	255,412 101,600	265,798 203,759	83,922 44,241	69,515 107,801	52,652 78,280
1945 - 1949 Prior to 1945	65 186	110 586	587,242 14,029,211	666,420 19,099,892	40,077 1,016,904	44,613 1,174,534	19,129 375,915	10,649 616,328	6,847 443,066
Year not stated	27	. 119	254,476	412,081	14,434	15,189	6,047	1,243	1,243
West Germany All years	309	1,019	20,322,836	29,368,699	1,798,620	2,082,730	679,259	989,402	618,960
1974 - 1975 1970 - 1973	29 128	44 226	58,965 1,499,481	44,011 1,887,924	1,134 52,805	3,599 115,444	1,037 26,298	44,174	41,698
1965 - 1969	125 141	235 194	1,335,383 2,945,025	2,024,400 3,194,031	13,827 156,304	74,144 190,956	15,290 49,912	23,129 65,151	21,280 46,043
1955 - 1959 1950 - 1954	72 47	90 61	1,316,049 837,482	2.096.642 1,678,848	98,931 68,655	149,416 93,155	56,828	62,496 47,869	52,847
1945 - 1949	17 67	25 122	404,695 11,900,891	458.190 17,946.287	18,479 1,389,235	30.689 1.423,051	42,355 7,413 479,712	21,051 724,475	36,353 18,111 401,881
Year not stated	19	22	24,866	38.367	—748	2,277	419,712	1,056	747
Footnotes at end of table.			•	•	•	,	'	'	

Table 11.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]					Controlled Fore	ign Corporations			
Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U.S. corpora-	Number of			Current earnings and profits	with current	orporations earnings and before taxes	Distrib	utions
Controller Foreign Corporation	tion returns'	foreign corporations	Total assets	Business receipts	(less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Africa, Total				1					
All years	243 29	1,041 44	11,106,595 113,424	10,787,751 74,056	1,696,962 9,773	1,846,430 11,106	780,523 2,294	424,128 29,130	328,179 1,500
1970 - 1973	114 101	238 251	1,296,453 3,278,666	1,521,880 2,980,298	5,789 836,305	61,190 900,580	4,834 600,212	7,426 113,539	3,489 89,704
1960 - 1964	96 65	193 107	1,547,365 1,279,769	1,186,738 1,311,489	183,017 140,934	202,522 146,960	39,724 17,825	35,366 86,658	31,421 79,781
1950 - 1954	44 33	75 41	1,158,499 1,022,604	1,257,545 303,598	182,703 99,182	182,950 99,952	27,883 13,777	50,861 15,607	27,032 12,242
Prior to 1945	55 10	78 14	1,400,941 8,874	2,140,411 11,737	239,621 —361	240,759 411	73,885 87	85,540 —	83,010
Liberia									
All years	75 13	265 15	6,368,739 54,564	5,066,296 12,807	446,922 4,638	574,965 4,671	28,863 5	270,068 29,130	190,281 1,500
1970 - 1973	40 27 19	107 66 38	1,010,313 2,089,598 881,783	1,363,429 1,556,284	516 81,573	46,720 142,396	149 11,998	5,884 99,989	2,425 77,461
1955 - 1959	19	26	788,189	510,947 979,692	85,785 111,790	103,579 114,978	1,705 5,897	20,000 72,040	20,000 71,208
1950 - 1954	6 4	6 7	651,835 892,458	469,368 173,770	76,321 86,299	76,321 86,299	312 8,796	30,000 13,026	8,000 9,686
Year not stated	-)	=	=	귀	=	=	-	· =	_
South Africa (Including South-West Africa)	-		.	1	,				
All years	165	423	2,727,865	3,344,246	393,247	399,918	115,828	116,339	106,636
1970 - 1973	*47 44	*75 88	*104,393 110,347	*75,959 121,052	*7,390 11,909	*8,008 12,263	*2,848 3,595	351 3.092	351 3,058
1960 - 1964	57 35	75 49	298,429 414,084	308,075 212,532	43,635 18,092	44,937 20,162	16,344 6,710	11,299 9,667	8,700 4,752
1950 - 1954	35 25 21	36 24	345,128 74,230	451,126 77,853	69,185 8,211	69,428 8,838	11,359 2,977	5,798 2,238	5,798 2,238
Prior to 1945	52 5	68 8	1,372,590 8,664	2,085,912 11,737	235,191 —367	235,877 406	71,913 81	83,894	81,739
OPEC Countries					1]	İ	
All years	62	79 5	914,858 13,102	1,235,637 324	733,230 624	735,950	585,691	16,164	. 14,957
1965 - 1969 1960 - 1964	17 27 15	18 29 15	43,481 747,689 32,245	13,771 1,062,641 42,343	-35 710,282	999 711,014	355 574,244	7,103	6,247
1955 - 1959	4	4	11,196	9,584	4,888 849	5,096 849	2,346 505	473	122
1945 - 1949	4	•4	56,939 10,206	96,474 10,499	16,186 1,685	16,186 1,806	7,278 962	8,271 318	8,271 318
Year not stated	•}	:•		=	-	=	=	=	=
Asia, Total	302	1,160	9,632,542	12,436,739	1,190,125	1 295 400	400 400	100 005	054.545
1974 - 1975 1970 - 1973	53 181	63 332	139,794	43,138 1,289,730	-987 108,500	1,285,438 3,140 162,006	400,439 662 18,261	433,635 363 6,896	351,515 363 5,211
1965 - 1969 1960 - 1964	139 123	290 235	2,097,605 2,640,708	2,426,358 5,005,646	216,153 323,352	243,055 329,777	49,452 76,320	120,021 145,866	89,572 119,399
1955 - 1959 1950 - 1954	65 *46	97 •73	928,814 *533,104	1,097,166 *649,281	183,946 *95,383	187,490 *95,903	88,503 44,460	78,171 *22,295	59,945 *20,311
1945 - 1949 Prior to 1945	*43	•70	1,511,482	1,925,420	263,777	*264,069	122,781	60,022	*56,713
Year not stated]	1	1	-	1		•	•	
All years	89	141	723,605	434,194	41,072	51,381	21,212	11,254	7,738
974 - 1975 970 - 1973 965 - 1969	14 29	14 35 37	17,713 85,673	15,966 61,850	-2,222 1,796	140 4,542	79 1,430	173	83
960 - 1964	31 26	31	85,929 200,472	82,884 120,206	8,180 12,708	9,425 13,370	2,766 4,940	1,491 3,520	941 2,790
955 - 1959 950 - 1954 945 - 1949	12 *6	12	195,608 23,221	101,787 51,017	11,872 7,919	14,836 8,248	7,533 4,028	2,943 3,127	1,045 2,879
rior to 1945 ear not stated	-4	•4	114,990	*485	3'818	820	*436	-	=
OPEC Countries			1				1	-	_
Il years	35 8	51	154,917 7,962	157,365	11,745	13,919	3,776	4,695	2,861
970 - 1973 965 - 1969	10 13	12	34,872 39,830	7,544 31,377 24,993	-574 1,935 2,631	2,632 2,999	75 682 424	67 716	6 191
960 - 1964 955 - 1959	-9	12	'71,524	*92,974	17,844	8,120	*2,548	*3,913	2,665
950 - 1954 945 - 1949	*4	·5	729	*477	·—91	.52	47	_]	<u>-</u>
rior to 1945		:				뒤	-	=	=
Footnotes at end of table.	l	l	1	!	1	1	ļ	-	

Table 11.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

					Controlled Foreign	gn Corporations			
Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U.S. corpora-	Number of			Current earnings and profits	Foreign corp with current ex profits (+) be	arnings and	Distribu	tions
	tion returns ¹	foreign corporations	Total assets	Business receipts	(less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Asia—Continued Other Asia, Total									
All years 1975 - 1975 1970 - 1973 1965 - 1969 1960 - 1964	278 41 167 124 109	1,019 49 297 253 204	8,908,937 122,081 1,695,363 2,011,675 2,440,236	12,002,545 27,172 1,227,881 2,343,474 4,885,440	1,149,053 1,235 106,704 207,973 310,644	1,234,057 2,999 157,464 233,629 316,407	379,227 583 16,831 46,686 71,380	422,381 363 6,723 118,530 142,346	343,77 36 5,12 88,63 116,60
1955 - 1959 1950 - 1954 1945 - 1949 Prior to 1945 ('ear not stated	57 29 19 33 7	85 38 27 55	733,206 357,669 152,214 1,376,635 19,858	995,379 410,189 188,075 1,792,651 132,285	172,073 54,617 32,846 260,399 2,560	172,654 54,627 33,028 260,643 2,605	80,970 26,097 14,335 120,965 1,380	75,228 12,971 6,198 59,879 143	58,90 11,63 5,79 56,57
Hong Kong	125	198	1,761,030	1,382,103	191,139	197,830	21 700	400.045	
1974 - 1975 1970 - 1973 1965 - 1973 1960 - 1964	17 63 37 30	20 76 47 38	11,755 726,318 432,933 499,595	7,432 282,919 525,275 461,008	2,433 37,173 54,802 82,166	2,524 40,591 57,898 82,211	21,726 432 2,158 8,436 8,260	103,845 363 595 31,650 65,493	91,98 36 59 28,74 56,54
1955 - 1959 1950 - 1954 1945 - 1949 Prior to 1945	11 3 - 3	11 3 - 3	41,405 25,062 23,963	47,491 37,087 20,890	6,144 7,082 1,338	6,151 7,082 1,373	974 1,081 — 385	2,786 2,794 — 164	2,77 2,79
fear not stated	7-	-		-	- 15	-	-	-	- 1
All years	41	47	396,891	264,433	49,054	54,230	7,736	11,082	9,59
1970 - 1973 1965 - 1969 1960 - 1964	*28	*28 *9	*214,805 *110,987	141,529 *54,524	26,325 *10,746	31,095 *11,151	*2,849	3,042 6,200	1,95 6,20
955 - 1959 950 - 1954 945 - 1949	=	=	=	-	_	=		Ξ	
rear not stated	7	10	71,100	68,380	11,983	11,983	4,544	1,840	1,44
Ryukyu Islands)	124	191	3,137,949	5,435,980	430,278	458,654	198,804	147,617	119,59
974 - 1975 970 - 1973 965 - 1969	9 29 18	9 35 29	45,541 172,134	16,524 229,671	-953 -11,765	11,243	5,522	1,648	1,41
960 - 1964	54	62	228,113 1,253,459	369,619 3,226,041	16,821 121,838	19,148 123,627	9,499 37,040	8,212 27,996	4,20 17,21
955 - 1959 950 - 1954 945 - 1949	27 11	28 11	461,191 223,621	600,459 224,329	127,143 24,421	127,183 24,427	61,626 15,031	59,225 5,444	49,17 4,31
Prior to 1945 (ear not stated	9	10 7	735,376 18,515	639,971 129,366	150,570 2,203	150,774 2,249	68,806 1,277	45,093	43,28
III years	89	136	1,104,876 7,217	1,421,509 1,079	134,003 179	135,705 223	44,481 106	34,638	26,57
970 - 1973	11 34	14 37	76,456 209,317	62,067 222,389	3,718 10,134	4,654 10,703	363 3,904	617 2,572	61 2.55
960 · 1964	26 17	29 18	206,386 94,110	349,215 90,333	22,111 8,804	22,157 8,804	4,928 3,286	10,873 6,432	7,500 2,250
950 - 1954 945 - 1949 rior to 1945 ear not stated	10 10 12	11 11 12	58,037 109,220 344,133	73,614 135,959 486,852	12,501 22,385 54,171	12,505 22,488 54,171	4,493 7,919 19,482	2,074 4,633 7,437	2,07- 4,22 7,34
Oceania, Total	975	4.044	0.000.000	40.500.100	1000000	04400000		20000000	-
III years 974 - 1975 970 - 1973 995 - 1969 960 - 1964	275 21 110 128 123	1,314 27 246 230 225	9,822,353 26,062 716,125 1,301,513 1,715,629	10,580,132 27,032 359,607 1,225,142 1,455,469	728,358 1,532 10,642 112,481 145,734	782,961 1,841 27,931 120,110	301,929 750 10,002 46,782	237,961 187 7,437 26,155	161,04 89 6,25 17,92
955 - 1959 950 - 1954	83 57	154 114	957,601	851,525	70,688	155,113 75,471	60,462 28,525	41,604 24,834	27,797 9,676
945 - 1949 rior to 1945 ear not stated	35 *90	58 *260	781,274 223,235 *4,100,914	667,837 398,946 *5,594,574	71,696 14,437 *301,148	75,830 16,618 *310,047	22,233 6,826 *126,349	34,082 2,835 *100,825	24,239 2,091 172,976
Australia I years	266	1,090	8,875,452	9,524,813	655,671	705.000	070 040	204 007	preserv
974 - 1975 970 - 1973 965 - 1969 960 - 1964	16 88 115 116	20 194 188 185	21,237 554,099 1,271,963 1,443,127	26,068 300,856 1,165,623 1,315,973	1,448 2,063 107,545 139,561	705,992 1,669 16,283 115,013 148,923	273,342 675 7,014 45,531 58,443	221,237 187 2,364 24,054 40,225	146,536 89 1,559 16,518 26,642
955 - 1959 950 - 1954 945 - 1949 rior to 1945	74 52 31 80	138 96 49 189	946,285 676,560 160,140 3,763,594	834,774 511,330 253,078 5,075,719	68,458 66,106 7,885 259,465	73,215 70,238 9,594 267,328	27,643 20,614 3,694 108,242	24,466 33,954 1,902 93,372	9,313 24,130 1,157 67,079
ear not stated	10	31	38,447	41,392	3,139	3,729	1,486	712	52

Table 11.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

					Controlled Forei	gn Corporations			
Selected country of incorporation and year of incorporation of	Number of U.S.	Number of			Current earnings and profits	Foreign co- with current e profits (+) b	arnings and	Distribu	tions
Contrólled Foreign Corporation .	corpora- tion returns ¹	toreign corporations	Total assets	Business receipts	(less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Puerto Rico and U.S. Possessions								į	
All years	99 *34	285 *64	2,038,782 *174,062	3,063,604 62,070	109,638 -701	138,340 3,466	19,908 *914	13,658	2,200 122
970 - 1973	39 42	82 89	1,141,107 252,220	2,203,896 182,886	73,065 21,883	75,168 25,318	5,710 5,658	10,616 1,069	372 886
1955 - 1959	23	27 *12	221,644 *144,785	115,911 *306,890	9,074 *15,035	13,170 15,048	3,833 1,408	1,019 200	315 200
1945 - 1949 Prior to 1945 Year not stated	*11	.11	*104,964	*191,950	*8,718	*6,170	2,385	*632	*304
Country not Stated				 			ļ		
All years	3	3	11	1 –	432 	_	_	-	=
1970 - 1973 1965 - 1969	.3	.3			-432 -	_	,=	=	=
1960 - 1964	_		_	_	_	_	-	_	-
1950 - 1954	-	<u> </u>		_	<u> </u>	_	_	_	=
Prior to 1945		-		_	_	 -	_	_	_

^{&#}x27;Identifies (a) years for which data were deleted to avoid disclosure of information for specific corporations, and (b) combined frequencies or amounts that include the data deleted from the other years.

'Since most U.S. corporations have Controlled Foreign Corporations (CFC's) incorporated in more than one country and it is possible that, within a particular geographic area, a U.S. corporation has CFC's in more than one year of incorporation, the data in this column will not add to totals.

*Less than \$500.

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding.

Table 12.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation

					Controlled Fore	eign Corporations			
Selected country of incorporation and size of total assets of Controlled Foreign Corporation	Number of U.S. corpora- tion	Number of foreign corpora-	Total assets	Business receipts	Current earnings and profits (less	Foreig corporat with cur earnings profits before to	ions rent and (+)	Distribut	ions
	returns ¹	tions			deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Geographic Areas									12-15
Total Zero assets or not reported \$1 under \$1,000,000 \$1,000,000 under \$10,000,000 \$10,000,000 under \$100,000,000 \$100,000,000 or more	390 557 535 450	19,142 2,453 7,450 5,962 2,857 420	228,376,784 1,927,706 22,590,051 84,472,652 119,386,375	281,271,223 815,995 3,942,004 30,986,745 96,900,591 148,625,889	20,938,077 302,618 130,379 2,246,205 7,959,463 10,299,411	23,493,809 412,852 332,646 2,725,990 8,929,844 11,092,477	7,592,591 76.112 86,154 900,442 2,774,470 3,755,412	6,954,148 248,749 166,845 689,180 2,499,414 3,349,960	5,117,92 145,13 87,75 444,28 1,893,75 2,546,92
Canada Total	529	2,997	47 051 700	52.070.500	F 000 00F				
Zero assets or not reported 51 under \$1,000,000 51,000,000 under \$10,000,000 510,000,000 under \$100,000,000 5100,000,000 or more	180 326 334 284	375 1,159 902 465 96	291,934 3,244,176 14,311,424 30,104,264	53,972,592 94,467 726,965 5,048,635 16,446,460 31,656,065	5,288,635 81,019 —9,252 402,861 1,541,925 3,272,081	5,529,972 84,388 46,887 456,559 1,648,737 3,293,401	2,125,478 20,775 18,220 181,491 620,424 1,284,568	72,614 11,531 116,302 392,607 747,460	993,25 7,74 5,95 65,53 255,52 658,50
Latin America, Total		north C	11.0000	Proposed at				- 920	
Total Zero assets or not reported \$1 under \$1,000,000 \$1,000,000 under \$10,000,000 \$10,000,000 under \$100,000,000 \$10,000,000 or more	. 172 359 307 184	3,352 435 1,293 1,150 434 40	25,163,756 359,469 4,245,902 12,104,026 8,454,360	26,473,049 28,514 480,702 4,800,308 13,362,265 7,801,260	2,397,074 30,271 14,102 458,135 1,353,835 540,732	2,681,082 42,166 52,919 523,517 1,450,576 611,905	633,193 10,860 13,208 149,330 373,626 86,169	730,004 15,907 17,562 120,833 332,423 243,279	523,48 4,42 5,73 85,32 276,26 151,74
Argentina		101	E1531	I market and a		79704-1777			
Total Zero assets or not reported 1 under \$1,000,000 11,000,000 under \$10,000,000 10,000,000 under \$100,000,000	. 23 68 81	278 25 97 104 46	2,617,820 — 25,491 452,201	3,060,011 69,295 562,554	76,075 1,468 1,712 25,844	1,490 3,636 35,777	52,939 507 1,076 12,545	52,178 — 844 18,459	26,07 48 3,41
\$100,000,000 or more	. 6	6	1,106,785 1,033,343	1,311,326 1,116,836	67,756 —20,704	96,017 40,909	29,948 8,863	18,340 14,536	11,13
Brazil		G.			THE STATE OF THE S	2000-000		News text	
Total (ero assets or not reported (1 under \$1,000,000 1,000,000 under \$10,000,000 1,000,000 under \$10,000,000 100,000,000 or more	60 153 129 92	104 235 185 120	7,561,248 	8,687,356 15,102 50,821 737,086 3,459,145 4,425,202	588,178 13,500 —11,959 51,078 333,991 201,568	688,513 20,793 10,068 75,548 372,664 209,439	140,218 4,461 2,081 14,033 74,187 45,455	136,414 1,867 643 12,633 62,558 58,712	114,82 72 49 9,20 58,00 46,39
Ecuador		1 W Ju		11/20/202	201,000	200,400	40,400	30,712	40,38
Total	1 23	40	83,435	85,386	7,581	8,668	2,033	3,306	1,00
ero assets or not reported 1 under \$1,000,000 1,000,000 under \$10,000,000 10,000,000 under \$100,000,000 100,000,000 or more	12	16 •21 —	5,122 *78,313	3,387 *81,999	1,295 55 *6,232 •	1,295 283 7,091	276 78 1,679	2,048 977 280	97
Mexico		5 1			P. D. S. S. S. S. S.	10000000			
Total iero assets or not reported 1 under \$1,000,000 1,000,000 under \$10,000,000 1,000,000 under \$10,000,000 100,000,000 or more	68 184 164 77	753 92 322 249 87 3	3,427,679 85,277 925,802 2,025,181 391,419	4,764,032 8,085 119,331 1,042,027 2,989,594 604,993	482,874 4,772 2,945 122,634 332,657 19,866	9,078 10,137 130,839 338,168 19,866	216,989 3,034 3,566 55,185 147,897 7,307	76,438 1,512 596 13,160 61,171	70,45 1,21 40 11,06 57,76
Panama, Excluding Canal Zone	470	-	11311	- Construction	1.0000000000000000000000000000000000000		10052-772-47	0.02229.0229	
Totalero assets or not reported	. 39	397 57	6,076,049	4,584,315 1,779	735,456 112	755,102 117	56,045	302,863 9,454	192,46
1 under \$1,000,000 1,000,000 under \$10,000,000 10,000,000 under \$100,000,000 100,000,000 or more	90 93 46	140 124 63 13	36,580 419,785 2,148,869 3,470,815	36,289 526,617 2,748,495 1,271,135	3,892 68,790 322,155 340,507	5,481 72,181 336,816 340,507	737 6,183 25,303 23,759	8,703 26,073 95,393 163,240	19,07 78,61 93,94
Total	. 76	112	284,177	352,178	46,065	48,296	17,903	8,749	8,15
ero assets or not reported Lunder \$1,000,000 .000,000 under \$10,000,000 0,000,000 under \$100,000,000 00,000,000 or more	37 36 7	20 46 38 8	15,700 122,277 146,200	14,987 126,499 210,001	1,927 1,745 16,136 26,257	1,927 2,321 17,555 26,492	296 735 5,918 10,955	548 3,404 4,797	33 3,17 4,64
Venezuela	Section 1	HE V	ANDREAS		7				
Total ero assets or not reported 1 under \$1,000,000 1,000,000 under \$10,000,000 1,000,000 under \$10,000,000 100,000,000 or more	30 103 111	406 34 142 174 *56	2,611,922 	2,405,864 2,537 56,398 749,308 1,597,621	236,961 3,260 5,343 76,076 *152,282	248,653 3,416 6,766 83,446 *155,026	805 1,361 23,127 43,926	102,424 2,672 1,911 23,827 *74,013	70,46 2,36 1,49 19,27 *47,33

Table 12.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation—Continued

					Controlled For	eign Corporations			
Selected country of incorporation and size of total assets of Controlled Foreign Corporation	Number of U.S. corpora- tion returns ¹	Number of foreign corpora-	Total assets	Business receipts	Current earnings and profits (less	Fore corpor with c earning profits before	ations urrent gs and s (+)	Distribu	
	(1)	tions	,		deficit) before taxes	earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Other Western Hemisphere, Total									
Total	276 59	657	14,116,669	26,176,963 79,254	934,502 39,272	1,125,592 75,718	251,539 523	470,148 75,423	316,41 1 73,105
\$1 under \$1,000,000	123 136	208 200	52,994 762,807	66,654 706,858	3,222 137,174	7,115 141,821	441 22,088	4,819 54,224	376 31,713
\$10,000,000 under \$100,000,000 \$100,000,000 or more	109 23	146 33	4,954,001 8,346,867	3,937,170 21,387,027	401,199 353,635	445,091 455,846	47,106 181,381	221,488 114,194	143,804
The Bahamas	•	3	0,040,007	21,007,027	333,033	455,640	101,301	114,194	67,413
Total	100	207	6,028,197	20,716,847	536,806	639,352	225,351	228,984	169,811
Zero assets or not reported	25 51	27 70	14,616	77,688 16,813	72,401 1,003	72,629 1,797	122	74,651	72,492
\$1,000,000 under \$10,000,000 \$10,000,000 under \$100,000,000	42 24	59 37	231,691	295,960	51,613	54,034	18,906	174 19,260	167 12,984
\$100,000,000 or more	10	14	1,106,462 4,675,428	1,152,960 19,173,426	107,219 304,570	126,625 384,268	31,283 175,024	30,314 104,585	25,578 58,590
Bermuda									
Total	145	257 24	2,701,677	4,876,357	365,198	388,340	9,319	206,193	126,156
\$1 under \$1,000,000 \$1,000,000 under \$10,000,000	22 62 76	93	26,705	1,564 34,020	-3,700 1,577	1,530 3,840	4	713 2,400	554 123
\$10,000,000 under \$100,000,000	35	92 44	349,211 1,412,813	334,258 2,475,662	68,984 266,212	69,532 271,562	840 8,534	16,360 186,720	11,371 114,109
\$100,000,000 or more	3	4	912,948	2,030,853	32,125	41,877	-59	-	-
Total	128	153	5,260,941	497,760	26,590	86,101	16,058	26,000	14,029
Zero assets or not reported	14	14	_	2	29,602	1,386	401	59	59
\$1 under \$1,000,000 \$1,000,000 under \$10,000,000	26 30	31 31	6,700 120,219	10,508 35,348	- 6,675	1,316 7,122	344 1,608	2,234 9,644	75 955
\$10,000,000 under \$100,000,000 \$100,000,000 or more	60 i 13	62 15	2,375,530 2,758,492	269,154 182,748	31,743 16,941	46,576 29,701	7,289 6,417	4,454 9,609	4,117 8,823
Europe, Total						.,.			-,
Total	501	. 8,333	108,544,288	137,780,393	8,593,216	10,103,995	3,079,581	3,304,101	. 2,441,837
Zero assets or not reported	239 408	1,095 3,245	806,714	522,870 1,847,444	111,267 89,373	165,421 160,320	31,907 34,341	50,374 85,640	39,422 65,441
\$1,000,000 under \$10,000,000 \$10,000,000 under \$100,000,000	370 304	2,507 1,289	9,797,920 39,310,250	15,085,490 48,679,063	760,537 3,162,121	1,026,326 3,746,709	363,876 1,233,724	244,105 1,017,942	159,321 803,065
\$100,000,000 or more	65	197	58,629,404	71,645,526	4,469,919	5,005,219	1,415,734	1,906,039	1,374,588
Austria Total	107	143	926,546	1,352,969	99,005	102,933	20.007	21.027	20 000
Zero assets or not reported	10	11	· -	629	—39	72	39,087	31,827	26,668
\$1 under \$1,000,000 \$1,000,000 under \$10,000,000	56 42 16	64 46	18,011 161,356	30,244 282,801	2,087 18,891	3,442 21,353	1,495 9,425	785 7,293	658 4.948
\$10,000,000 under \$100,000,000 \$100,000,000 or more	16	19 3.	413,468 •333,711	698,820 340,475	63,263 14,803	63,263 14,803	23,309 4,858	17,749 6,000	15,062 6,000
Belgium	1						,,	4,355	0,000
Total	248	490	7,221,508	8,191,015	429,264	548,639	187,352	95,671	74,956
Zero assets or not reported	33 117	42 163	51,703	33,054 83,302	8,198 1,244	9,991 6,936	2,934 2,462	1,360 579	451 335
\$1,000,000 under \$10,000,000 \$10,000,000 under \$100,000,000	128 76	178 92	689,948 2,918,979	856,721 3,824,296	58,634 203,117	68,992 250,151	26,461 85,347	16,036 36,478	11,356 31,965
\$100,000,000 or more	15	15	3,560,877	3,393,642	158,070	212,569	70,148	41,219	30,850
Denmark Total	100	455	4 000 040						
Zero assets or not reported	106	155 20	1,368,813	2,577,484 2,444	13 8,723 608	1 60,825 646	24,561 27	16,734 88	1 6,366 32
31 under \$1,000,000	48 46	571	21,974 194,836	34,467 320,609	514 14,568	2,255 19,662	619 6,100	250 2,325	250 2.045
10,000,000 under \$100,000,000	*20	56 •22	1,152,003	2,219,963	123,032	138,262	17,815	14,071	14,038
France (Including Andorra)				İ		1			
Total	298	1,008	14,754,379	22,780,568	1,082,932	1,252,115	480,084	180,949	168,584
Pero assets or not reported	55 157	82 364	111,380	58,669 234,995	3,833 2,706	5,393	1,307	625	446
1,000,000 under \$10,000,000 10,000,000 under \$100,000,000	164 135	352 187	1,345,611 5,364,434	1,946,458	87,556	11,661	3,623 56,854	2,212 15,274	1,346 12,479
100,000,000 or more	20	23	7,932,953	7,083,707 13,456,738	364,988 623,850	426,335 680,929	189,175 229,124	68,838 94,000	60,313 - 94,000
Italy (Including San Marino)						ļ			
Total	249 47	620 59	11,010,038	12,463,401	345,326	505,363	148,673	76,086	65,520
1 under \$1,000,000 1,000,000 under \$10,000,000	113 141	174	46,562	9,414 69,897	-482 1,757	2,562 4,440	979 1,834	448	285
10,000,000 under \$100,000,000	96	236 134	1,029,003 3,784,590	2,487,624 4,136,873	38,268 159,961	69,888 221,677	30,305 87,187	9,429 24,635	5,462 18,198
100,000,000 or more	17	17	6,149,883	5,759,593	145,822	206,796	28,369	41,575	41,575

Table 12.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation—Continued

					Controlled For	eign Corporations			
Selected country of incorporation and size of total assets of Controlled Foreign Corporation	Number of U.S. corpora- tion returns'	Number of foreign corpora- tions	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	For corpoi with c earning profit before Current earnings and profits before taxes	current gs and s (+)	Distribu Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe—Continued Liechtenstein									•
Zero assets or not reported	25	39 ′8	218,269	45,709 414	20,261 412	21,088 414	552 	17,243 414	8,780 414
\$1 under \$1,000,000 \$10,000,000 under \$10,000,000 \$10,000,000 under \$100,000,000 \$100,000,000 or more	16 6 *4	20 7 4	3,785 31,765 182,720	2,839 19,506 22,949	675 6,687 12,487	942 7,245 12,487	18 1,656 1,086 	4,616 2,637 9,576 —	653 2,637 5,076
Total	55	94	3,184,465	743,492	164,388 44	174,595	13,832	111,434	102,586
Zero assets or not reported \$1 under \$1,000,000 \$1,000,000 under \$10,000,000 \$100,000 under \$100,000,000 \$100,000,000 or more	5 22 19 16 6	6 33 21 27 7	5,372 79,669 983,115 2,116,308	179 2,678 94,583 421,183 224,870	142 2,094 57,758 104,351	63 495 5,276 64,410 104,351	1,089 11,649 1,027	28 1,068 25,338 85,000	25 66 17,495 85,000
Netherlands Total	234	607	6,988,128	8,874,367	² 896,764	978,134	330,784	173,811	152,121
Zero assets or not reported	50 118 125	75 209 215	57,217 815,105	21,048 113,067 1,409,329	107 3,969 89,198	2,375 6,300 109,695	1,183 2,344 34,540	911 1,334 28,494	408 320 17,173
\$10,000,000 under \$100,000,000 \$100,000,000 or more	65 12	94 14	3,074,439 3,041,368	3,427,100 3,903,823	345,361 466,068	383,235 476,530	148,270 144,447	77,925 65,146	69,075 65,146
Total Zero assets or not reported	159 24	336 32	2,754,147	3,159,475 2,194	327,390 2,985	376,165 3,891	98,455 820	42,900 444	41,674 444
\$1 under \$1,000,000 \$1,000,000 under \$10,000,000 \$10,000,000 under \$100,000,000 \$100,0000,000 or more	78 90 41 3	117 134 50 3	30,793 573,551 1,423,585 726,218	34,247 763,228 1,491,074 868,732	4,803 65,528 132,029 122,045	5,984 71,503 172,740 122,045	1,832 19,784 47,412 28,606	119 9,803 20,887 11,647	114 9,301 20,168 11,647
Sweden Total	153	323	2,303,494	3,001,249	248,213	336,088	105,738	33,231	31,218
Zero assets or not reported	18 81	36 148	30,858	974 59,591	2,366 1,032	2,370 2,782	222 823	370	161
\$1,000,000 under \$10,000,000 \$10,000,000 under \$100,000,000 \$100,000,000 or more	77 24 6	101 32 6	316,817 862,223 1,093,596	500,327 1,281,093 1,159,265	29,228 58,121 157,466	34,594 106,414 189,929	10,859 37,213 56,621	2,318 15,518 15,025	2,015 14,018 15,025
Switzerland Total	249	571	7,045,785	7,744,514	989,297	1,033,302	158,781	557,942	413,739
Zero assets or not reported	20 149	24 256		1,177 97,800	636 5,8 8 9	925 11,992	12 2,398	 5,949	 2,786
\$1,000,000 under \$10,000,000 \$10,000,000 under \$100,000,000 \$100,000,000 or more United Kingdom	124 73 14	177 98 16	640,720 2,958,251 3,370,201	663,559 3,447,061 3,534,917	76,650 394,068 512,054	95,564 412,175 512,645	19,059 67,429 69,883	33,992 177,193 340,808	23,149 122,685 265,119
Total	415	2,356	27,518,790	32,748,998	1,763,220	2,190,506	729,474	926,549	677,933
Zero assets or not reported	141 254 228	509 975 527	174,376 2,116,825	286,508 517,043 2,916,291	95,261 61,200 157,914	127,139 76,357 199,879	21,954 9,924 86,133	42,785 60,032 53,332	34,853 51,437 21,881
\$10,000,000 under \$100,000,000 \$100,000,000 or more West Germany	179 36	297 48	9,518,923 15,708, 6 65	10,493,456 18,535,700	604,111 844,734	723,089 1,064,042	272,567 338,897	226,968 543,431	157,674 412,088
Total	309	1,019	20,322,836	29,368,699	1,798,620	2,082,730	679,259	989,402	618,960
Zero assets or not reported	69 174 162	106 409 287	106,038 1,164,474	48,936 452,897 2,017,145	-3,834 6,247 56,334	7,561 17,525 122,040	2,325 4,048 40,130	2,765 7,847 51,506	2,166 6,371 38,001
\$10,000,000 under \$100,000,000 \$100,000,000 or more Africa, Total	. 121	179 38	5.541,422 13,510,902	8,289,097 18,560,624	549,031 1,190,843	644,838 1,290,766	204,548 428,208	273,761 653,522	232,951 339,472
Total	243	1,041	11,106,595	10,787,751	1,696,962	1,846,430	780,523	424,128	328,179
Zero assets or not reported	76 140 146	147 366 346	98,085 1,331,311	48,536 136,833 1,295,013	11,815 9,160 129,541	13,170 15,320 162,651	4,963 5,084 44,923	4,732 31,166 32,851	2,024 2,290 25,396
\$10,000,000 under \$100,000,000 \$100,000,000 or more Liberia	84 14	161 21	3.740,246 5,936,952	4,113,427 5,193,943	437,724 1,108,721	501,555 1,153,733	121,534 604,018	169,977 185,402	134,009 164,459
Total	75	265	6,368,739	5,066,296	446,922	574,965	28,863	270,068	190,281
Zero assets or not reported \$1 under \$1,000,000 \$1,000,000 under \$10,000,000 \$1,000,000 under \$100,000,000 \$1,000,000 under \$100,000,000	10 28 44 35	15 54 113 70 13	11,241 525,565 1,828,266 4,003,667	4,954 32,595 332,644 2,148,106 2,547,998	452 1,890 24,348 188,139 236,778	33 940 48,098 244,104 281,789	47 2,285 26,385 146	28,014 10,950 99,155 131,950	11 6.969 72,293 111,007

Footnotes at end of table.

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 12.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars] Controlled Foreign Corporations Distributions Number of U.S. corpora-tion returns¹ Selected country of incorporation and size of total assets of Controlled Foreign Corporation earnings and profits (less deficit) before taxes Number of foreign corpora-tions Current earnings and profits before taxes Out of Foreign current Total taxes (net) and profits (9) (8) (1) (2) (3) (4) Africa—Continued South Africa (Including South-West Africa) 2,727,865 3,344,246 393,247 399,918 115,828 116,339 106,636 423 Total 165 4,432 7,343 54,309 327,164 247 1,688 13,101 101,303 247 1,549 10,808 94,032 Zero assets or not reported \$1 under \$1,000,000 \$1,000,000 under \$10,000,000 \$1,000,000 under \$100,000,000 \$100,000,000 or more 1,172 2,477 21,003 •91,176 2,793 52,621 465,788 65 187 4,524 8,141 43 90 80 46 46.888 404,720 *2,276,257 12.823,045 *329.788 OPEC Countries 914,858 1,235,637 733,230 735,950 585,691 16,164 14,957 Total Zero assets or not reported \$1 under \$1,000,000 \$1,000,000 under \$10,000,000 \$1,000,000 under \$10,000,000 \$100,0000,000 or more 1,149 -255 12,987 *719,349 496 352 1,110 14,207 1,149 656 66 15 24 23 10 8,644 110,410 795,805 1,110 13,781 14,176 719,968 114,885 1,107,356° 4,981 579,728° Asia, Total 302 1,160 9.632,542 12,436,739 1,190,125 1.285.438 400,439 433,635 351.515 Total 30,782 390,895 2,159,884 4,878,485 4,976,693 22,801 8,130 221,400 583,573 354,222 Zero assets or not reported \$1 under \$1,000,000 \$10,000,000 under \$10,000,000 \$10,000,000 under \$100,000,000 117 449 407 172 15 22,991 21,514 246,968 626,529 367,437 3,851 6,237 79,136 186,875 124,339 17,152 6,648 73,078 235,750 101,006 16,862 2,395 47,757 118,189 1,637,891 4,581,531 3,294,932 \$100,000,000 or more 10 Middle East, Total 41.072 51.381 21,212 11,254 7,738 141 723,605 434,194 Total 89 2,276 42 2,875 2,545 Zero assets or not reported \$1 under \$1,000,000 \$1,000,000 under \$10,000,000 \$10,000,000 under \$100,000,000 \$100,000,000 or more 5,059 1,305 21,299 23,719 2,580 349 2,276 596 3,691 4,973 -4,954 17,770 23,284 14 49 42 12 24,098 22,603 17,380 222,750 483,476 8.016 10,266 4,691 OPEC Countries 4,695 2,861 51 154,917 157,365 11,745 13,919 3,776 35 Total Zero assets or not reported \$1 under \$1,000,000 \$1,000,000 under \$10,000,000 \$10,000,000 under \$100,000,000 \$100,000,000 under \$100,000,000 21 1,857 984 *26 22 3 242 2,470 1,064 19 3 6,613 653 96,852 51,452 103,539 46,789 7,216 3,876 8,911 4,152 2,263 1,882 Other Asia, Total 343,776 1,019 8,908,937 12,002,545 1,149,053 1,234,057 379,227 422,381 Total 278 Zero assets or not reported
\$1 under \$1,000,000
\$1 under \$1,000,000
\$10,000,000 under \$10,000,000
\$10,000,000 under \$100,000,000
\$100,000,000 or more 14,876 6,052 69,387 332,066 14,585 2,353 44,882 *281,956 102 389 354 174 6,685 368,292 1,931,216 1,9696,352 17,828 13,084 203,629 1914,511 17,932 20,209 225,669 *970,246 1,271 5,888 71,120 300,948 75 171 155 194 100,809 1,415,142 *7,392,986 Hong Kong 91,983 1.761.030 103.845 Total 125 198 1,382,103 191,139 197.830 21,726 Zero assets or not reported \$1 under \$1,000,000 \$1,000,000 under \$10,000,000 \$1,000,000 under \$100,000,000 \$100,000,000 or more 130 3,412 41,112 125,212 21,273 168 21 65 45 27 3 622 5,775 12,363 2,966 689 16,258 57,248 17,787 3,684 19,678 Indonesia 7,736 11,082 9,594 41 47 396.89 264,433 49.054 54,230 Total Zero assets or not reported
\$1 under \$1,000,000
\$1,000,000 under \$10,000,000
\$10,000,000 under \$100,000,000
\$100,000,000 or more 65 -482 4,715 44,755 6 1 964 720 3,442 7.640 1,954 7,640 23 12 23 13 84,639 310,289 69,646 194,068 8,823 45,273 1,901 5,833 Japan (Including Okinawa and Ryukyu Islands) . 119,598 191 3,137,949 5,435,980 430,278 458,654 198,804 147,617 Total 124 Zero assets or not reported
\$1 under \$1,000,000
\$1,000,000 under \$10,000,000
\$10,000,000 under \$100,000,000
\$100,000,000 or more 3,195 35,12 24 49,110 419,198 10 78 67 30 62 55 25 85 3,310 55,394 60,809 1,614 13,807 76,158 107,224 186 9,165 29,379 131,958 267,332 269,032 832,762 2,014,939 77,456 60,809 1,111,932 3,855,716 Philippines 26,575 Total 136 1,104,876 1,421,509 134,003 135,705 44,481 34,638 89 Zero assets or not reported \$1 under \$1,000,000 \$1,000,000 under \$10,000,000 \$10,000,000 under \$100,000,000 \$100,000,000 or more 596 17,548 236,364 1,167,002 985 3,276 25,380 104,362 283 480 12,721 21,155 9 38 40 27 283 364 10,491 192,322 1902,063 26,057 105,298

Table 12.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation—Continued

					Controlled Fore	ign Corporations			
Selected country of incorporation and size of total assets of Controlled Foreign Corporation	Number of U.S. corpora- tion	Number of foreign	Total assets	Business receipts	Current earnings and profits (less	Foreign corporations with current earnings and profits (+) before taxes		Distribut	ions
And a section of the	returns ¹	corpora- tions.			deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Oceania, Total									7/11
Total	275	1,314	9,822,353	10,580,132	728,358	782,961	301,929	237,961	161,047
Zero assets or not reported \$1 under \$1,000,000 \$11,000,000 under \$10,000,000 \$10,000,000 under \$100,000,000 \$100,000,000 or more	78 177 170 *106	179 613 343 *179	157,786 1,250,876 18,413,692	10,691 248,717 1,612,421 *8,708,302	4,299 15,613 123,435 *585,010	6,988 25,590 144,837 605,546	3,026 7,829 53,292 *237,782	1,829 9,225 45,681 181,225	1,260 5,348 27,842 126,596
Australia							l'		
Total	266	1,090	8,875,452	9,524,813	655,671	705,992	273,342	221,237	146,536
Zero assets or not reported \$1 under \$1,000,000 \$1,000,000 under \$10,000,000 \$10,000,000 under \$10,000,000 \$100,000,000 or more	71 154 158 105 14	134 504 292 144 16	135,300 1,119,265 4,147,781 3,473,106	9,357 207,380 1,398,373 4,016,259 3,893,444	3,227 15,616 109,323 388,659 138,847	5,915 22,253 129,782 404,359 143,683	2,593 6,535 48,141 160,314 55,758	1,788 8,792 42,116 115,960 52,580	1,258 5,130 25,060 85,087 30,001
Puerto Rico and U.S. Possessions									
Total	99	285	2,038,782	3,063,604	109,638	138,340	19,908	13,658	2,200
Zero assets or not reported	*66	*149	*42,535	*44,674	*2,337	*4,991	*1,001	10,973	*545
\$1 under \$1,000,000 \$1,000,000 under \$10,000,000 \$10,000,000 under \$100,000,000 \$100,000,000 or more	57 *22	107	319,169 *1,677,078	278,135 2,740,796	13,123 *94,177	23,310	6,307 *12,600	2,105 580	1,402 252
Country not stated									
Total	3	3	1	1	-432	8:-	-	_	100
Zero assets or not reported	*3	*3	*1	*1	*-432		-	-	_
\$1 under \$1,000,000 \$1,000,000 under \$10,000,000			2.			-	-	-	_
\$10,000,000 under \$100,000,000 \$100,000,000 or more	-	=	=	=	=	Ξ	=	=	=

^{*}Identifies (a) size classes for which data were deleted to avoid disclosure of information for specific corporations, and (b) combined frequencies or amounts that include the data deleted from another size class.

Since most U.S. corporations have Controlled Foreign Corporations (CFC's) in more than one country and it is possible that within a particular geographic area, a U.S. corporation has CFC's in more than one asset size class.

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding.

Table 13.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Principal Place of Business and Ownership Level of Controlled Foreign Corporation

						etrollor Carri	n Corn				
		<u> </u>	*	1	C	Foreign co	'				
Selected country of principal place	Number of U.S.	Number of			Current earnings and	with ea and pro before	rnings fits (+)	Distribu	itions	Receipts by foreign	Payments by foreign
of business and ownership level of Controlled Foreign Corporation	corpora- tion returns ⁴	foreign corpora- tions	. Total assets	Business receipts	profits (less deficit) before taxes	Current earnings and profits before taxes:-	Foreign income taxes (net)	Total	Out of current earnings and profits	corpora- tions from all related persons	corpora- tions to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	. (7)	(8)	(9)	(10)	(11)
All Geographic Areas Total Directly owned	666 666	1 9 ,1 42 12,548	228,376,784 183,288,792	281,271,223 225,600,227	20,938,077 17,314,138	23,493,609 19,136,693	7,592,59 1 6,131,474	6,954,148 5,621,434	5,117,928 4,176,220	41,469,279 33,877,257	62,796,58 : 53,197,55
ndirectly owned	358	6,594	45,087,992	55,670,996	3,623,939	4,357,115	1,461,116	1,332,714	941,708	7,592,022	9,599,03
Canada				.			İ				
Total	503	2,319	46,702,334	52,426,137	5,006,117	5,208,124	1,953,542	1,163,518	876,234	9,544,827	12,946,92
Directly owned	497 164	1,507 812	35,749,525 10,952,809	40,337,067 12,089,069	4,163,195 842,923	4,326,396 881,727	1,653,543 299,999	943,292 220,226	723,747 152,487	7,879,766 1,665,061	11,752,00 1,194,92
				,,			,	,			
Latin America, Total	408	2,620	21,858,377	24,353,169	1,931,906	2,245,914	610,273	552,706	435,515	1,578,422	3,336,42
Directly owned	395 155	1,951 669	17,672,182 4,186,195	20,026,178 4,326,991	1,630,879 301,028	1,879,508 366,406	524,870 85,402	462,732 89,974	361,019 74,496	1,143,208 435,213	2,547,14 789,28
Argentina											
Total	139	245	2,489,687	2,916,176	68,560	170,321	50,773	47,068	20,968	74,674	236,74
Directly owned	125 37	181 64	2,058,299 431,387	2,443,696 472,481	78,195 —9,635	159,772 10,550	49,072 1,701	40,922 6,145	19,298 1,670	59,233 15,441	216,910 19,82
Brazil	250	527	7,557,293	8.681.565	588,065	687,985	140,168	136,414	114,827	447,309	692,35
Total	234	391	6,142,833	7,340,687	487,641	560,900	117,322	107,950	89,724	344,593	597,48
Indirectly owned	73	136	1,414,460	1,340,878	100,425	127,086	22,845	28,464	25,103	102,716	94,87
Ecuador											
Total	27	35	75,514	87,264	7,787	8,874	2,033	3,306	1,003	4,078	16,744
Directly owned	20 8	. 26	44,600 30,914	55,189 32,075	6,593 1,193	6,999 1,875	1,610 423	2,760 546	737 266	3,373 705	14,139 2,609
Indirectly owned		,	30,314	32,073	1,193	1,073	420	340	200	700	2,000
Mexico Total	275	629	3,407,303	4,764,264	483,592	508,124	217,023	76,436	70,456	294,529	585,030
Directly owned	260	510	3,407,305	4,311,306	434.875	456,316	197,096	71,528	65,952	256,570	556,71
Indirectly owned	62	119	359,499	452,957	48,717	51,808	19,928	4,908	4,504	37,958	28,32
Panama, Excluding Canal Zone											
Total	99	, 155	2,444,359	1,848,906	238,771	249,947	12,133	81,381	60,640	368,873	626,44
Directly owned	88 17	128 27	2,166,156 278,203	1,432,870 416,036	222,514 16,257	225,799 24,148	11,809 324	67,167 14,215	46,504 14,135	269,712 99,162	351,19 275,25
Peru			2,0,200	410,000	10,237	24,140	32.1	14,210	,	55,155	,
Total	70	91	273,450	355,798	12,602	52,237	17,827	14,497	12,017	15,181	52,84
Directly owned	64 11	79	234,630	279,395	11,018	50,478	17,345	13,901 596	11,449 569	14,877 305	27,39 25,45
indirectly owned	11	12	38,820	76,402	1,584	1,759	483	550:	303	303	20,40
Venezuela Total	162	333	2,537,389	2,354,060	206,203	217,895	65,632	64,443	50,749	128,195	578,75
Directly owned	144	216	1,836,684		142,425	151,899	49,869	47,497	37,417	71,492	470,08
Indirectly owned	50	117	700,705		63,777	65,996	15,763	16,946	13,332	56,703	108,66
Other Western Hemisphere, Total							- 1				
Total	229	462	9,450,736	8,683,677	372,099	553,055	24,193	189,007	110,688	2,711,462	3,274,109
Directly owned	216 43	397 65	8,770,962 679,774	7,495,071 1,188,606	385,071 —12,971	481,671 71,385	22,924 1,269	152,676 36,330	87,524 23,164	1,924,761 786,701	2,320,726 953,38
·	,,,,		0.0,,,,	1,100,000	12,011	, ,,,,,,	,,240	55,555	20,121	,,	,
The Bahamas Total	57	111	2,332,630	1,939,459	23,212	122,766	2,181	18,896	6,844	1,231,065	1,442,48
Directly owned	49	84	1,998,850		100,151	115,385	2,163	17,621	5,879	472,045	579,85
Indirectly owned	17	27	333,780		-76,939	7,381	18	1,275	964	759,020	862,61
Bermuda											
Total	118	181	³ 2,364,363	3,998,416	312,404	323,547	2,880	129,259	77,432	974,138	199,64
Directly owned	111 19	158 23	2,189,945 174,418		265,160 47,244	276,272 47,275	2,747 133	94,723 34,536	55,749 21,683	959,668 14,470	160,949 38,69
•	. 19	23	174,410	129,034	41,244	41,213	133	J+,JJ0	21,003	17,710	30,09
Netherlands Antilles Total	108	123	4,509,048	2,519,136	10,818	73,976	13,792	19,461	8,042	472,301	1,576,22
Directly owned	100	113	4,340,799		5,779	57,379	12,726	18,941	7,525	460,098	1,574,28
							1,066	519	517	12,203	51,94

Table 13.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Principal Place of Business and Ownership Level of Controlled Foreign Corporation—Continued

	A				CC		n Corporations				
Selected country of principal place of business and ownership level of	Number of U.S. corpora-	Number of	477		Current earnings and	Foreign co with ea and proi before	rnings lits (+)	Distribu	rtions	Receipts by foreign	Payments by foreign
Controlled Foreign Corporation	tion returns ¹	foreign corpora- tions	Total assets	Business receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	corpora- tions from all related persons	corpora- tions to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	- (11)
Europe, Total	X2-0							1	of mall		
Total	471	6,518	103,885,251	128,453,829	8,280,591	9,722,961	2,966,485	3,107,176	2,306,135	14,511,891	28,097,3
Directly owned	465 234	4,191 2,327	84,152,381 19,732,870	104,022,769 24,431,059	6,871,746 1,408,844	7,859,996 1,862,965	2,318,797	2,576,090	1,899,101	12,043,404	24,031,3
Austria		(457)	101,02,010	24,401,000	1,400,044	1,002,300	647,689	531,086	407,035	2,468,487	4,066,0
Total	97	126	922,224	1,351,498	96,066	99,791	37,612	31,536	26,404	27 000	450.7
Directly owned	71	77	617,691	1,020,050	81,003	82,890	32,234	22,728	20,532	27,020 22,934	156,7
Indirectly owned	37	49	304,533	331,448	15,063	16,901	5,378	8,809	5,872	4,086	23,1
Belgium Total			12/02/02/02	2012/2012/2011		0.0.000000	200000000000000000000000000000000000000				
Directly owned	218	404	6,108,383	6,663,250	331,243	441,069	148,857	75,593	67,392	768,085	1,851,83
Indirectly owned	192 52	294 110	5,066,470 1,041,913	5,371,464 1,291,786	299,360 31,883	381,449 59,620	132,890 15,968	66,938 8,655	61,189	565,288	1,417,7
Denmark			250 0000		0.1,000	00,020	10,000	0,000	6,203	202,797	434,10
Total	93	132	1,353,417	2,554,657	136,967	159,066	23,996	16,592	16,224	58,347	127.20
Directly owned	79	95	1,011,517	1,781,932	114,222	135,234	19,938	13,915	13,636	51,956	437,38
Indirectly owned	25	37	341,901	772,725	22,745	23,831	4,058	2,677	2,588	6,390	13,83
Total	282	005	44.040.704		5-220 may		100000000			1,357	
Directly owned	251	895 490	14,349,764 12,482,501	22,233,330	1,061,663	1,227,755	471,319	171,484	159,492	1,047,072	1,958,08
Indirectly owned	116	405	1,867,264	19,410,728 2,822,602	879,970 181,693	1,019,652	374,846 96,473	134,658 36,826	126,068 33,423	850,738	1,690,25
Italy (Including San Marino)			MITCH	- Consequences	1.5.44.5.2.2	200,100	00,470	30,020	33,423	196,334	267,82
Total	230	523	9,576,034	9,104,499	325,733	470,320	138,584	75,957	65,432	368,539	1,343,22
Directly owned	196	359	8,169,650	7,520,781	287,851	389,869	109,225	65,949	58,235	334,592	836.79
Indirectly owned Liechtenstein	80	164	1,406,385	1,583,718	37,881	80,451	29,359	10,008	7,198	33,947	506,43
Total	17	24	112 264	77.075	40.000			1.1		66	
Directly owned	15	18	112,364 87,653	77,875 27,042	18,222 16,229	18,490	-752	15,543	7,080	30,214	24,08
Indirectly owned	4	6	24,711	50,833	1,992	16,491	-756 4	15,243	6,780 300	28,264 1,950	22,40
Luxembourg					0.00	The last		203	10000	,,,,,,,	1,00
Total	43	72	2,805,106	632,519	153,741	163,897	10,463	110,374	101,645	2,769,073	2,446,20
Directly owned	36 9	55 17	2,656,269 148,837	601,874 30,645	148,682	158,777	9,376	102,663	99,023	2,743,577	2,422,74
Netherlands	UR -V		140,007	30,043	5,059	5,121	1,087	7,710	2,621	25,497	23,46
Total	202	488	6,355,914	8,203,861	870,371	944,404	321,208	172 500	151 005	4 540 400	
Directly owned	179	327	4,747,286	6,038,661	538,355	586,696	184,737	173,569	151,905 94,531	1,513,493	2,554,51
Indirectly owned	70	161	1,608,628	2,165,201	332,016	357,707	136,471	60,275	57,374	1,283,004 230,489	2,153,263
Spain	1000	was the same	/= Ja.						1000		
Total	145	283	2,668,713	3,096,009	315,997	364,772	97,388	41,566	40,340	83,133	288,456
orectly owned	121	180	2,039,318 629,395	2,298,578 797,430	237,397 78,600	282,891 81,881	76,099	30,734	30,519	67,554	255,323
Sweden	2595	1000		101,400	70,000	01,001	21,288	10,833	9,821	15,579	33,133
Total	136	221	2,182,241	2,699,728	239,553	325,438	102,016	31,567	29,564	212 102	101.07
Directly owned	110	137	1,513,571	2,178,430	183,459	223,389	64,457	21,656	21,249	212,162 163,561	431,378
ndirectly owned	48	84	668,670	521,299	56,094	102,048	37,559	9,911	8,315	48,601	382,734 48,645
Total	201		14/2/2004/00	SUMMERS SEE	a State of the				hard to		
Directly owned	221	482	5,544,441	5,685,400	736,981	771,684	118,494	400,335	298,803	1,007,462	2,084,125
ndirectly owned	206 56	367 115	4,978,130 566,311	5,225,965 459,434	670,102 66,879	701,797 69,886	101,262	370,628	275,955	944,054	1,995,769
United Kingdom	-	-				05,000	17,202	29,706	22,847	63,408	88,356
Total	367	1,320	25,098,480	28,447,388	1,511,850	1,895,338	647,203	807,297	578,760	3 007 190	7 414 424
Directly owned	339	790	18,276,782	21,303,092	1,216,540	1,431,848	472,992	615,572	461,933	3,907,180 2,840,007	7,414,434 5,814,035
Mest Germany	143	530	6,821,698	7,144,296	295,310	463,490	174,211	191,725	116,826	1,067,173	1,600,399
Total	200										
lirectly owned	292 255	887	19,823,280	28,827,642	1,707,162	1,989,511	648,095	965,407	595,298	1,843,004	4,822,305
directly owned	123	521 366	16,478,488 3,344,792	23,871,990 4,955,652	1,515,617 191,545	1,699,733 289,779	566,384 81,711	829,444 135,963	475,538	1,414,616	4,347,687
East European Countries					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	200,770	91,711	155,863	119,761	428,388	474,617
Total	9	15	181,999	78,104	6,445	20,459	6,142	202	174	53,137	15 404
directly owned	7	- 11	171,255	76,764	5,632	19,608	6,132	202	174	52,371	15,484 15,435
directly owned	3	4	10,745	1,339	813	851	10		100	765	10,430

Table 13.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Principal Place of Business and Ownership Level of Controlled Foreign Corporation—Continued

Footnote at end of table.

[Money amounts are in thousands of dollars]											
	·				Co	ntrolled Foreig		·			
Selected country of principal place of business and ownership level of	Number of U.S. corpora-	Number of			Current earnings and	Foreign co with ea and pro before	rnings fits (+)	Distribu	utions	Receipts by foreign	Payments by foreign
Controlled Foreign Corporation	tion returns:	foreign corpora- tions	Total assets	Business receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	corpora- tions from all related persons	corpora- tions to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Africa, Total		}					1				
Total	. 203	758	8,191,539	7,935,923	1,432,628	1,527,783	780,503	263,289	223,595	1,674,065	1,704,241
Directly owned	173	501	6,952,720	6,758,301 1,177,623	1,337,298 95,330	1,419,824 107,959	746,790 33,713	235,950 27,339	204,615 18,980	1,614,660 59,405	1,590,544 113,697
Indirectly owned	85	257	1,238,819	1,177,023	33,330	107,335	33,713	21,333	10,300	33,403	110.001
Liberia Total	43	134	3,309,237	2,023,560	162,883	234,731	23,538	106,222	83,981	1,467,369	569,915
Directly owned	40	105	3,066,551	1,792,278	150,714	216,101	19,733	101,446	81,920	1,431,270	542,272
Indirectly owned	10	29	242,686	231,282	12,168	18,630	3,806	4,776	2,061	36,099	27,643
South Africa (Including South-West Africa)	440	205	2,219,039	2,387,246	269,064	275,736	83,313	60,218	51,606	69,405	584,097
Total	142 116	305 175	1,558,751	1,694,093	213,258	216,606	65,150	42,617	38,539	58,778	531,628
Indirectly owned	59	130	660,288	693,153	55,805	59,130	18,163	17,601	13,067	10,628	52,470
OPEC Countries											
Total	53	70	949,480	1,265,742	745,917	748,627	587,812	17,843	15,668	55,442	48,721
Directly owned	42 15	47 23	863,260 i 86,220	1,194,861 70,881	738,829 7,089	740,267 8,361	584,263 3,549	17,721 122	15,546 122	49,596 5,846	44,104 4,617
Asia, Total				ļ							
Total	283	1,046	10,479,405	17,933,694	1,643,274	1,745,695	749,345	579,873	421,465	3,247,712	4,633,197
Directly owned	259 91	809	8,867,429	14,825,119	1,254,113 389,160	1,332,327 413,369	500,637 248,708	448,161 131,712	355,484 65,981	2,680,799 566,913	4,223,313 409,883
Indirectly owned	91	237	1,611,976	3,108,576	309,100	413,309	240,700	131,712	05,501	300,513	403,003
Middle East, Total Total	. 85	150	1,285,401	2,851,962	420,453	431,791	340,830	140,258	64,402	1,136,175	908,600
Directly owned	67	106	901,599	1,507,236	222,553	228,598	157,192	86,707	51,962	1,092,995	849,446
Indirectly owned	28	44	383,802	1,344,725	197,900	203,193	183,638	53,550	12,440	43,181	59,154
OPEC Countries											20.445
Total	33 34	53 34	373,041 95,122	1,376,023 75,855	204,964 5,718	207,529 7,646	183,729 1,554	58,259 5,457	14,461 2,309	42,905 5,244	68,417 13,822
Indirectly owned	13	19	277,919	1,300,168	199,245	199,883	182,174	52,801	12,152	37,661	54,595
Other Asia, Total		i i									
Total	266	896	9,194,004	15,081,733	1,222,821	1,313,904	408,515	439,616	357,063	2,111,537	3,724,596
Directly owned	245 75	703	7,965,830 1,228,174	13,317,883 1,763,850	1,031,560 191,261	1,103,729 210,175	343,445 65,070	361,454 78,162	303,522 53,541	1,587,805 523,732	3,373,867 350,729
Hong Kong			مستورين								
Total	102	148	1,673,708	1,303,561	241,350	245,320	43,122	105,078	96,665	419,397	556,267
Directly owned	119 21	119 29	1,373,835 299,873	782,567 520,994	155,763 85,587	159,502 85,817	10,163 32,959	79,755 25,323	74,911 21,754	393,956 25,440	416,285 139,982
Indirectly owned	2'	25	299,073	320,394	05,307	85,517	32,333	23,323	21,754	25,440	100,502
Total	43	46	412,436	292,197	52,742	62,826	8,162	11,632	10,114	64,900	46,197
Directly owned	35 10	35 11	309,227 103,209	232,320 59,877	44,192 8,551	53,429 9,397	7,353 809	4,032 7,600	3,602 6,512	57,541 7,359	35,683 10,514
•) ''	100,203	33,677	0,331	5,357	503	7,000	0,512	7,000	10,014
Japan (Including Okinawa and Ryukyu Islands) Total	120	182	3,283,158	7,952,013	434,053	462,680	200,431	147,617	119,598	277,171	1,375,335
Directly owned	151	151	3,126,680	7,725,431	415,252	443,359	189,574	139,709	116,985	221,277	1,352,478
Indirectly ownea	21	31	156,478	226,583	18,801	19,321	10,857	7,908	2,613	55,894	22,857
Total	80	115	1,104,432	1,421,486	133,988	135,690	44,481	34,638	26,575	69,334	442,079
Directly owned Indirectly owned	97 11	97 18	1,029,113 75,319	1,344,184 77,302	122,961 11,028	124,572 11,118	41,865 2,615	32.673 1,965	24,909 1,666	64,536 4,798	429,663 12,417
Oceania, Total	''		, 3,013	71,502	17,020	11,110	2,0,0	1,500	1,000	1,30	-
Total	l	981	9,429,446	10,597,493	719,705	772,498	298,868	238,018	160,362	493,398	1,825,921
Directly owned	234 97	536 445	6,669,920 2,759,526	7,124,510 3,472,983	464,897 254,807	500,804 271,694	194.051 104.816	174,662 63,356	118,134 42,227	344,068 149,329	1,545,996 279,924
Australia			_,	,	- ,				}		
Total	239	812	8,138,056	8,777,377	607,917	655,486	258,991	216,343	142,220	457,855	1,321,987
Directly owned	222		5,624,167	5,688.721	374,549	408,928	166,169	158,350	103,786	310.514	1,069,092
Indirectly owned	86	375	2,513,889	3,088,656	233,368	246,558	92,822	57,992	38,434	147,341	252.895

Table 13.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Principal Place of Business and Ownership Level of Controlled Foreign Corporation—Continued

	Aller And	200			Co	ontrolled Foreig	n Corporations				
Selected country of principal place of business and ownership level of	Number of U.S. corpora-	Number of			Current earnings and	Foreign co with ea and pro before	rnings fits (+)	Distribu	utions	Receipts by foreign	Payments by foreign
Controlled Foreign Corporation	tion returns ¹	foreign corpora- tions	Total assets	Business receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	corpora- tions from all related persons	corpora- tions to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Puerto Rico and U.S. Possessions, Total				1701,010.0	0 2013		500		- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1-	0700 74000	5.4
Total	. 94	234	2,150,716	3,317,838	136,007	165,597	21,000	51,911	20,558	2,364,018	1 454 45
Directly owned	88 18	170 64	1,889,431 261,285	2,979,811 338,028	125,926 10,081	152,429 13,168	19,206 1,794	51,295 616	19,942 616	2,227,815 136,203	1,451,15 1,306,82 144,33
Puerto Rico	197				1 1						,
Total	86	207	998,779	1,033,419	62,209	89,927	15,609	51.889	20,536	433,351	344,95
Directly owned	. 78	149	793,808	712,031	52,184	77,363	13,851	51,273	19,920	301,282	201.36
Indirectly owned	16	58	204,971	321,387	10,025	12,564	1,758	616	616	132,069	143,58
U.S. Possessions				37,000	344						
Total	21	27	1,151,937	2,284,420	73,798	75,670	5,391	22	22	1,930,667	1,106,20
Directly owned	18	21	1,095,623 56,314	2,267,779 16,641	73,742 56	75,066 604	5,355 36	22	22	1,926,533	1,105,45
Country not stated				10,011	50	004	30	-		4,134	74
Total	456	3,784	1,232,193	134,912	16,142	16,552	2,222	9,949	845	15,916	17.57
Directly owned	420	2,189	639,575	1,142	318	455	117	4,901	65	12,454	17,57
Indirectly owned	232	1,595	592,618	133,770	15,824	16,098	2,106	5,048	780	3,462	7,515
United States	3.0								9,000	fee/F	
Total	17	19	169,980	57,251	2,229	3,807	734	3,471	332	105,646	53,889
Directly owned	13 4	15	154,046 15,934	47,064 10,187	218 2,011	1,795 2,012	647 87	3,471	332	103,274 2,372	53,87 1
Multiple Area Activity		-				(A) (A) (A)				1	
Total	140	270	10,154,114	21,541,723	958,929	1,029,946	173,297	513,694	357,960	1,737,839	3,218,589
Directly owned	129 36	205 65	8,915,378 1,238,736	19,046,639 2,495,084	786,635 172,293	841,323 188,623	139,403 33,893	421,707 91,988	284,458 73,502	1,527,690 210,149	2,625,60 592,98
High Sees Activity					1000						
Total	33	131	4,672,694	5,835,576	438,450	501,877	12,128	281,535	204,240	3,484,083	2,237,223
Directly owned	25 17	77 54	2,855,243 1,817,451	2,936,556 2,899,020	293,842 144,608	340,167 161,710	10,489 1,639	146,497 135,038	121,798 82,442	2,375,355 1,108,728	1,190,14 1,047,07
Other Geographic Classifications (Combinations of countries shown above)											
Not Economically Less-Developed Countries											
Total	601	9,946	162,058,608	196,968,547	14,431,352	16,106,937	5,416,791	4,699,848	3,501,905	24,847,481	43,733,956
Directly owned	598 305	6,298 3,648	128,166,926 33,891,682	156,645,357 40,323,190	11,820,895 2,610,458	12,993,943 3,112,994	4,317,080 1,099,712	3,848,370 851,478	2,872,735 629,170	20,543,362 4,304,119	38,108,245 5,625,711
Economically Less-Developed Countries					- 10 1					mag library	
Total	518	4,976	49,904,212	56,653,433	5,084,610	5,814,231	1,981,276	1,445,127	1,052,472	11,225,178	13,519,475
Directly owned	511 208	3,752 1,224	42,383,386 7,520,827	46,845,028 9,808,405	4,406,678 677,932	4,939,403 874,828	1,657,608 323,668	1,195,965 249,162	896,657 155,814	9,262,750 1,962,428	11,193,803 2,325,672
OPEC Countries						02.385					
Total	198	537	4,347,859	5,375,285	1,217,613	1,245,751	847,367	155,482	91,995	295,520	758,836
Directly owned	177 71	358 179	3,148,892 1,198,967	3,326,974	937,757	960,240	644,649	77,467	59,611	187,246	577,837
	′ '	11.9	1,180,807	2,048,311	279,855	285,512	202,718	78,015	32,383	108,273	180,998

Since most U.S. corporations have Controlled Foreign Corporations (CFC's) in more than one country and it is possible that, within a particular geographic area, a U.S. corporation may have both directly and indirectly owned CFC's, the data in this column will not add to the totals.

NOTE: See text for explanatory statements. Detail may not add to totals because of rounding.

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation

Footnotes at end of table.

	1				Controlled Fore	gn Corporations			
Selected country of incorporation and taxes (+)	Number of U.S.	Number of foreign	Total	Business	Current earnings and	Foreign corp current ea profits (+)	rnings and	Distribu	itions
as a percent of current earnings and profits (+) before taxes	corporation returns ¹	corpora- tions	assets	receipts	profits (less deficit) before taxés	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Geographic Areas		ļ	ľ	,			1	i	
All foreign corporations	666	19,142	228,376,784	281,271,223	20,938,077	23,493,809	7,592,591	6,954,148	5,117,9
oreign corporations with current earnings and profits (+) before taxes: Total	606	11,346	191,551,730	229,676,456	23,493,809	23,493,809	7,592,591	6,546,956	5,102,3
With taxes (+) as a percent of current earnings and profits (+) before taxes:								1	
Total Under 10 percent	544 285	8,735 837	159,415,504 27,530,486	189,705,841 26,567,907	21,289,179 3,275,794	21,289,179 3,275,794	7,611,671 111,541	5,796,834 1,248,556	4,624,9 1,002,8
10 under 20 percent	298	788	14,927,035	19,905,597	1,770,735	1,770,735	262,376	610,671	487,
20 under 30 percent	324 348	1,110 1,451	21,970,443 22,123,571	26,541,510 27,619,606	2,534,282 3,595,484	2,534,282 3,595,484	643,634 1,301,054	876,398 851,412	737. 757,
40 under 45 percent	332	1,080	21,398,989	33,457,818	3,782,530	3,782,530	1,598,153	925,448	744,
45 under 50 percent	331 350	1,146 1,401	14,583,356 23,077,166	18,493,540 20,220,563	2,140,437 2,419,152	2,140,437 2,419,152	1,012,091 1,291,754	388,031 518,942	338,0 391,1
60 under 80 percent	218	503	7,170,275	8,647,571	840,475	840,475	565,257 768,533	262,274 48,114	162,
80 under 100 percent	122 137	190 229	2,332,703 4,301,480	3,646,898 4,604,832	895,450 34,840	895,450 34,840	57,278	66,987	
With no foreign income taxes	458 88	2,470 141	29,435,482 2,700,744	37,590,559 2,380,056	2,005,875 198,755	2,005,875 198,755		622,352 127,769	420, 56,
reign corporations with current earnings and profits deficit before taxes	541	3,998	35,664,786	51,592,348	-2,555,732	-	-	398,252	15,
ings and profits (+) and (-) before taxes	455	3,798	1,160,267	2,419	-	_	-	8,941	
Canada		İ						. [
All foreign corporations	529	2,997	47,951,798	53,972,592	5,288,635	5,529,972	2,125,478	1,340,514	993
reign corporations with current earnings and profits (+) before taxes: Total	456	1,855	43,068,633	50,556,213	5,529,972	5,529,972	2,125,478	1,313,464	. 993,
With taxes (+) as a percent of current earnings and profits (+) before taxes: Total	412	1,574	38,914,671	45,180,319	5,428,304	5,428,304	2,127,608	1,231,130	975.
Under 10 percent	58	76	4,519,665	2,151,272	494,826	494,826	23,219	145,418	132
10 under 20 percent	51 54	184 133	1,561,171 2,825,602	887,1621 4,126,434	134,610 300,725	134,610 300,725	19,133 80,305	34,143 82,941	11 46
30 under 40 percent	120 185	180 326	6,855,962 8,130,452	8,369,718 16,239,309	1,423,382 1,489,294	1,423,382 1,489,294	532,841 621,555	279,692 358,850	262 319
45 under 50 percent	183	314	4,962,750	6.045,244	611,033	611,033	289,883	96,496	77
50 under 60 percent	193	368	8,544,516	5,634,313	722,752	722,752	377,640	118,728	66
60 under 80 percent	38 19	49 22	1,340,754 55,282	1,612,872 28,698	248,387 2,410	248,387 2,410	179,179 i 2,313	88,238	58
100 percent or more	20 146	22 259	118,516 4,049,173	85,296 5,289,503	885 88,853	885 88,853	1,540	26,623 14,001	9
With no foreign income taxes With foreign income taxes (-)	20	22	104,789	86,391	12,815	12,815	-2,130	68,333	7
reign corporations with current earnings and profits deficit before taxes	246	501	4,687,472	3,414,696	241,337	_	_[25,142	
reign corporations with no current earn- ngs and profits (+) and (-) before taxes	239	641	195,692	1,684	-	_	_	1,908	
Latin America, Total	!								
All foreign corporations	441	3,352	25,163,756	26,473,049	2,397,074	2,681,082	633,193	730,004	523
and profits (+) before taxes:	362	2,021	21,182,919	22,691,168	2,681,082	2,681,082	633,193	703,873	523
With taxes (+) as a percent of current earnings and profits (+) before taxes:									489
Total	324 131	1,584 205	17,173,656 3,176,580	19,878,347 2,709,006	2,375,886 494,839	2,375,886 494,839	17,592	612,582 203,706	138
10 under 20 percent	143 167	233 329	3,809,212 3,327,690	3,427,691 5,059,709	381,649 542,221	381,649 542,221	60,774 133,460	91,058 116,570	83 106
30 under 40 percent	143	279	2,093,960	2,328,859	297,883	297,883	103,701	70,966	61
40 under 45 percent	106	1541 164	1,339,890 1,602,536	1,942,550 2,192,958	241,837 291,769	241,837 291,769	104,226 137,570	50,776 34,690	46
50 under 60 percent	76	95	627,001	668,912	85,776	85,776	46,317	21,709	16
60 under 80 percent	50 20	95 65 23 37	471,312 72,329	647,256 80,699	31,178 4,558	31,178 4,558		11,175 613	2
100 percent or more	321	37 415	653,146	820,705	4,176	4,176		11,320	
		415	3,731,452	2,434,064	296,491	296,491	ı —l	91,290	33
With no foreign income taxes	207						1.486		
With no foreign income taxes	21	22	277,811	378,758	8,706	8,706	1,486	-	
With no foreign income taxes							1,486 	21,320 4,812	

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

					Controlled Fore	ign Corporations			
Selected country of incorporation and taxes (+)	Number of U.S.	Number of foreign	Total	Business	Current earnings and	Foreign corp current ea profits (+)	orations with rnings and before taxes	Distrib	utions
as a percent of current earnings and profits (+) before taxes	corporation returns ¹	corpora- tions	assets	receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current -earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Latin America—Continued Argentina									
All foreign corporations	145	278	2,617,820	3,060,011	76,075	177,829	52,939	52,178	26,079
Foreign corporations with current earnings and profits (+) before taxes: Total	106	163	1 271 600	4 000 570	477.000	·			•
With taxes (+) as a percent of current earnings and profits (+) before taxes: Total			1,371,609	1,800,579	177,829	177,829	52,939	46,203	26,079
Under 10 percent	82 12	116 12	1,063,326 50,682	1,429,939 49,499	163,295 7,009	163,295 7,009	53,178 356	34,311 533	25,092
10 under 20 percent	16 24	17 28	133,785 466,904	135,992 697,767	11,970 83,411	11,970 83,411	1,880	1,829	1,799
30 under 40 percent	14	15	84,371	103,310	6,624	6,624	18,115 2,408	19,589 1,606	15,738 967
45 under 50 percent	4	5	29,519 40,455	30,852 46,966	5,891	5,891	2,463	183	180
50 under 60 percent	15	16	168,231	257,572	4,115 30,963	4,115 30,963	1,893 16,454	105 10,322	105 6,258
60 under 80 percent	10	10	65,430 10,456	79,011	10,201 2,596	10,201 2,596	6,682 2,206	45	45
100 percent or more	5 34	5 41	13,494	13,877	516	516	720	98	=
With foreign income taxes (-)	6	6	244,834 63,449	317,926 52,713	13,345 1,190	13,345 1,190		11,892	987
Foreign corporations with current earnings and profits deficit before taxes	62	79	1,244,477	1,259,433		,,,,,,,	200		_
Foreign corporations with no current earn-	ľ	ł		1,259,433	-101,754	-	-	5,976	_
ings and profits (+) and (-) before taxes Brazil	32	36	1,734	-	-	-	- .		_
All foreign corporations	271	659	7,561,248	8,687,356	588,178	688,513	140,218	136,414	114,827
Foreign corporations with current earnings and profits (+) before taxes: Total	189	345	6.098.096	2.455.404				·	
With taxes (+) as a percent of current earnings and profits (+) before taxes: Total	157		,,,,,,,,	7,455,494	688,513	688,513	140,218	136,414	114,827
Under 10 percent	38	269 42	5,271,420 842,286	7,021,430 529,742	644,068 53,039	644,068 53,039	140,940 1,729	133,385 6,688	111,982 4,615
10 under 20 percent	52 76	42 70 93	1,445,632 1,841,530	1,936,012 3,261,393	186,252 322,616	186,252 322,616	28,857	36,833	32,157
30 under 40 percent	32	38	522,484	593,807	75,386	75,386	80,452 24,724	63,587 12,967	61,562 12,303
40 under 45 percent		-6]	10,176	*14,165	*2,453	*2,453	1,011	2,517	1,317
50 under 60 percent	4	4	29,210	34,465	998	998	540		· <u>-</u>
60 under 80 percent	4 5	4 6	6,246 35,652	8,068 37,173	331 955	331 955	225	<u>,-</u>	
100 percent or more	6	6	538,203	606,606	2,038	2,038	902 2,501	217 10,576	27
With foreign income taxes (-)	57 5	71 5	758,996 67,680	338,970 95,094	40,758 3,686	40,758 3,686	_722	3,029	2,845
Foreign corporations with current earnings and profits deficit before taxes	126	187	1,442,767			5,550	-,22	-[
Foreign corporations with no current earn-				1,231,862	100,334	-	-	-	_
ings and profits (+) and (-) before taxes Mexico	76	127	20,386	-	-	-	-	-	-
All foreign corporations	298	753	3,427,679	4,764,032	482,874	508,089	216,989	76,438	70,456
Foreign corporations with current earnings and profits (+) before taxes: Total	232	457	0.400.550			ŕ	Í		
With taxes (+) as a percent of current earnings and profits (+) before taxes:		457	3,189,552	4,580,143	508,089	508,089	216,989	75,517	70,456
Total	211 22	388 26	2,962,056 76,499	4,306,349 86,048	501,828 9,312	501,828 9,312	217,308	74,249	69,195
10 under 20 percent	15 27	18	180,507	319,186	8,282	8,282	343 1,495	160 —	. 160
30 under 40 percent	52	31 61	82,856 505,703	89,377 727,117	11,205 69,454	11,205 69,454	2,927 26,050	296 20,119	213 17,863
40 under 45 percent	72	90	847,868	1,283,759	157,964	157,964	68,322	27,434	26,511
45 under 50 percent	86 27	109 28	1,058,337 147,930	1,563,833 148,268	222,242 19,161	222,242	104,549	22,505	21,808
60 under 80 percent 80 under 100 percent	•16	-20	56,260	*70,861	4,095	19,161 4,095	10,599 *2,840	2,616 .*1,112	2,420 220
100 percent or more	5	5	6,096	17.901	113	113	183		
With no foreign income taxes	53	65	111,635	70,196	6,014	6,014	- J	1,267	1,261
Foreign corporations with current earnings			115,861	203,598	246	246	-319	-	
and profits deficit before taxes	114	170	213,085	183,888	-25,215	-	-	920	_
ings and profits (+) and (-) before taxes	96	126	25,043	-	-	_	_	2	
Footnotes at end of table.	ļ	i	ı	ı	l	I	i	I	

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Footnotes at end of table.

1	ļ				Controlled Forei				
Selected country of incorporation and taxes (+)	Number of U.S.	Number of foreign	Totai	Business	Current earnings and	Foreign corpi current ear profits (+) b	nings and	Distribu	itions
as a percent of current earnings and profits (+) before taxes	corporation returns ¹	corpora- tions	assets	receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Latin America—Continued		İ							
Panama, Excluding Canal Zone	J	ļ					ļ		
All foreign corporations	173	397	6,076,049	4,584,315	735,456	755,102	56,045	302,863	192,
reign corporations with current earnings	1	ĺ							
ınd profits (+) before taxes: Total	135	236	5,652,169	4,090,572	755,102	755,102	56,045	287,950	192,
With taxes (+) as a percent of current		į				İ		1	
earnings and profits (+) before taxes: Total	94	134	3,573,649	2,706,492	554,047	554,047	56,049	219,314	169
Under 10 percent	40 25	45 28	1,653,562 1,386,855	1,541,385 502,641	355,950 138,943	355,950 138,943	11,926 23,242	157,584 42,800	113 41
20 under 30 percent	25 15	15	208,798	287,519	29,659	29,659	7,455	10,692	9
30 under 40 percent	16 7	17	114,8141 48,096	76,356 47,545	10,740 8,139	10,740 8,139	3,714 3,343	306 5,031	3
45 under 50 percent	3		40,650	66,168	6,161	6,161	3,006	500	
50 under 60 percent	7	3 7	9,056	7,267	1,204	1,204	679	829	
60 under 80 percent	6	6	60,573 7,102	46,656 14,372	2,342 481	2,342 481	1,487 436	1,568	
100 percent or more	3	3	44,143	116,582	428	428	761	. 4	
With no foreign income taxes	*64	*102	*2,078,519	1,384,080	*201,054	201,054	- 4	68,637	22
eign corporations with current earnings									
and profits deficit before taxes	51	67	398,403	493,743	-19,646	-	-	10,389	
igs and profits (+) and (-) before taxes	58	94	25,477	_	_	_	-	4,524	
Peru		. [ĺ	
All foreign corporations	76	112	284,177	352,178	46,065	48,296	17,903	8,749	8
eign corporations with current earnings	, ,]	20 4,		,		,	- '	
nd profits (+) before taxes:		{{			40.000	45.000	47.000	0.740	
Total	56	68	213,296	277,431	48,296	48,296	17,903	8,719	6
earnings and profits (+) before taxes:						40.045	47.000	0.710	
Total	52 *6	64 *6	208,1041 *14,099	272,394 *24,541	48,045 2,564	48,045 *2,564	17,903 *229	8,719 358	8
10 under 20 percent	•	•	•	•		•	•	1,231	1
20 under 30 percent	15 26	15 30	46,642 74,934	74,860 85,145	7,884 19,756	7,884 19,756	1,992 6,705	3,305	Ś
40 under 45 percent	· -4	4	32,601	36,825	8,527	8,527	3,753	1,429	
45 under 50 percent	*5	*5	*33,357	*44,191	*9,134	*9,134	*5,096	*2,371	*
50 under 60 percent	-4	•4	*6,470	6,832	*182	*182	*128	*24	
80 under 100 percent	•1	•	•		•	•	•		
100 percent or more	4	4	5,192	5,038	251	251		={	
With foreign income taxes (-)	-	-1	· –	· –	-	-	-		
eign corporations with current earnings and profits deficit before taxes	18	21	. 59,825	74,746	-2,231	_	_	30	
eign corporations with no current earn-	17	23	11,056	_			_	_l	
gs and profits (+) and (-) before taxes	"]	231	11,050	_	_		_		
Venezuela								400 404	7/
All foreign corporations	187	406	2,611,922	2,405,864	236,961	248,653	69,220	102,424	70
eign corporations with current earnings and profits (+) before taxes:									
Total	151	292	2,348,487	2,188,464	248,653	248,653	69,220	101,695	70
With taxes (+) as a percent of earnings and profits (+) before taxes:		j					j	J	
Total	132	242	2,043,222	2,037,947	230,576		69,255	101,389 37,586	70 19
Under 10 percent	20 37	25 42	379,602 185,088	190,377 233,091	43,192 10,088	10,088	2,364 1,533	3,986	:
20 under 30 percent	66	891	437,822	420,644	53,433		14,377 22,003	16,945 18,305	1- 11
30 under 40 percent	41 8	55 g	414,652 217,539	374,857 192,034	62,885 24,597	62,885 24,597	10,609	10,163	
45 under 50 percent	В	9	202,952	286,042	28,478		13,441	6,242	(
50 under 60 percent	3	3	47,733	48,546	3,626		1,867	325	
60 under 80 percent	4	. 4	144,820	266,401	4,137	4,137	2,832	7,811	
100 percent or more	6	6	13,015	25,956	139	· 139	228	25 307	
With no foreign income taxes With foreign income taxes (-)	39 3	47 3	296,110 9,156	136,377 14,140	17,495 583			307	
eign corporations with current earnings	-					İ		728	
nd profits deficit before taxes	39	49	255,271	217,400	-11,692	_	-[128	
igs and profits (+) and (-) before taxes	54	65	8,163				_	-1	

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

					Controlled Forei	gn Corporations			
Selected country of incorporation and taxes (+) as a percent of current	Number of U.S. corporation	Number of foreign	Total	Business	Current earnings and	Foreign corp current ea profits (+) t	rnings and	Distribu	itions
earnings and profits (+) before taxes	returns ¹	corpora- tions	assets	receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
·	{1}	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Other Western Hemisphere, Total									
All foreign corporations Foreign corporations with current earnings and profits (+) before taxes:	276	657	14,116,669	26,176,963	934,502	1,125,592	251,539	470,148	316,41
Total	226	430	12,690,556	21,251,351	1,125,592	1,125,592	251,539	467,858	316,40
Total	125 43	176 54	7,736,550 2,549,737	5,508,291 2,550,163	756,906 345,783	756,906 345,783	251,602 5,305	410,439 274,895	281,444
10 under 20 percent	25 39	29 46	689,235 2,897,583	477,109 811,952	77,550 70,520	77,550	11,110	46,815	201,013 33,887
30 under 40 percent	14	15	655,672 53,619	156,036 7,460	17,217	70,520 17,217	18,239 6,089	32,846 4,454	32,073 3,534
45 under 50 percent	9	9	54,838 *543,620	35,480 *264,341	5,259	5,259	362 2,414	87 285	84 96
60 under 80 percent 80 under 100 percent	*5	'; '5	*1	•[*75,216	*75,216	44,143	*11,490	*10,233
100 percent or more	*154	*254	*292,245	1,205,751	164,475	164,475	163,941	39,567	524
With foreign income taxes (-)	1	254	*4,954,006	*15,743,059	*368,685	*368,685	,—63	57,419	34,957 —
and profits deficit before taxes	74	129	1,411,761	4,925,613	. —191,090	-	-	2,290	10
ings and profits (+) and (-) before taxes	71	98	14,353	-[-	-	-	-	_
The Bahamas All foreign corporations	100	207	6,028,197	20,716,847	536,806	639,352	225,351	228,984	169,811
Foreign corporations with current earnings and profits (+) before taxes:				, ,	.,	133,552	220,001	220,304	105,011
Total With taxes (+) as a percent of current earnings and profits (+) before taxes: Total Total	57	103	5,428,032	17,157,928	639,352	639,352	225,351	227,143	169,811
Under 10 percent	19	16	2,220,335 1,344,812	4,189,011 1,984,248	471,665 177,216	471,665 177,216	225,351 *3,162	210,112 *129,122	159,178 119,408
20 under 30 percent	3	*5	488,409 *44,729	635,523	44,977	44,977	11,140	26,000	26,000
40 under 45 percent	-	-	44,723	*120,389 —	*13,092	*13,092	*4,884	3,934	3,013 —
45 under 50 percent 50 under 60 percent 60 under 80 percent 80 under 100 percent	*5	•6	342,384	1,448,851	*236,379	*236,379	206,164	*51,057	*10,757
100 percent or more With no foreign income taxes With foreign income taxes (-) Foreign corporations with current earnings	46	72 —	3,207,697	12,968,917	167,688	167,688	-	17,030	10,633
and profits deficit before taxesoreign corporations with no current earn-	32	56	588.615	3,558,919	—102,547	_]	-	1,841	_
ings and profits (+) and (-) before taxes	43	48	11,550	-	-	-	-	-	_
Bermuda All foreign corporations	145	257	2,701,677	4,876,357	365,198	388,340	9,319	206,193	126,156
oreign corporations with current earnings and profits (+) before taxes:							5,610	250,155	120,130
Total With taxes (+) as a percent of current earnings and profits (+) before taxes: Total	120	184	2,408,511	3,609,244	388,340	388,340	9,319	205,754	126,156
Under 10 percent	23 18 *6	31 21 *7	725,868 564,892	866,740 427,132	191,828 138,611	191,828 138,611	9,378 1,336	165,426 132,666	101,887 72,822
20 under 30 percent	.*	1	148,889	*425,548	*52,036	*52,036	*7,534	*32,759	29,065
40 under 45 percent	•3	-3	12,087	*14,060	*1,181	*1,181	*507		_
45 under 50 percent			<u>-</u>		<u>-</u>	•	•	_	_
60 under 80 percent	_	3	=	=	=	=	=		_
100 percent or more	*109	153	1.682.643	- - - - - - - - - - - - - - - - - - -	196,512	*196,512	- - 59		-
oreign corporations with current earnings	1	. 1	•	']	130,512	180,312	-23	40,328 —	24,269 —
and profits deficit before taxes oreign corporations with no current earnings and profits (+) and (-) before taxes	27	40 33	291,307 1,859	1,267,113	-23,143	-	-	439	_
Footnotes at end of table.		33	1,009	-	-	-	-	-	_

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

	j L				CONTROLLED TOTAL	gii corporations	Controlled Foreign Corporations Covered: Foreign corporations with										
Selected country of incorporation and taxes (+)	Number of U.S.	Number of foreign	Total	Business	Current earnings and	Foreign corpo current ear profits (+) b	nings and	Distribu	itions								
as a percent of current earnings and profits (+) before taxes	corporation returns ¹	corpora- tions	assets	receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)								
Other Western Hemisphere—Continued						-											
Netherlands Antilles			Ī			. [
All foreign corporations	128	153	5,260,941	497,760	26,590	86,101	16,058	26,000	14.								
preign corporations with current earnings			,	,	20,000	54,161	15,555	20,000									
and profits (+) before taxes: Total	109	120	4 700 611	439,660	06 101	00 101	46.050	as 000									
With taxes (+) as a percent of current earnings and profits (+) before taxes:			4,789,611	·	86,101	86,101	16,058	25,990	14,								
Total	96 19	106 19	4,761,522 718,788	422,850 141,029	84,638 28,003	84,638 28,003	16,062 1,263	25,990 9,262	14 6								
10 under 20 percent	17	19	461,258	49,448	20,803	20,803	3,093	9,360									
20 under 30 percent	36 13	39 *13	2,392,199 *665,352	154,175 *47,546	24,782 *6,993	24,782 *6,993	6,919 *2,565	6,487 *607	5								
40 under 45 percent	1	1	1	•	•	•		1									
45 under 50 percent	5 4	5	37,223 301,679	11,501 6,688	1,567 1,368	1,567 1,368	736 741	274									
60 under 80 percent	31	3	101,903	8,205	1,011	1,011	646	=)									
80 under 100 percent	'4	*4	*83,119	4,259	*110	*110	100										
With no foreign income taxes	*14	*14	28,090	16,810	*1,464	*1,464	•-4	-1									
With foreign income taxes (-)		1	-	-	- 1		1	-}									
and profits deficit before taxes	20	20	470,387	58,100	59,512	-	-	10									
ings and profits (+) and (-) before taxes	11	13	944	_]	_	_	_	_									
Europe, Total				i				1									
All foreign corporations	501	8,333	108,544,288	137,780,393	8,593,216	10,103,995	3,079,581	3,304,101	2,441								
eign corporations with current earnings	Ì	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	5,0.1,00.	,,,,,,,,,,	3,								
nd profits (+) before taxes: Total	438	4,776	86,879,162	102,406,448	10.103.995	10,103,995	3,079,581	3.004.854	2,426								
With taxes (+) as a percent of current	100	*****	50,075,102	102,400,440	10.100.555	10,103,333	3,073,301	3,004,034	2,420.								
earnings and profits (+) before taxes:	404	3,647	73,775,171	90,680,143	9,200,425	9,200,425	3,093,231	2,678,996	2,185.								
Under 10 percent	171 164	352 297	12,855,597	14,249,653 10,880,359	1,358,268	1,358,268	47,387	392,892	339,								
20 under 30 percent	193	424	6,700,761 10,964,612	13,762,877	952,365 1,334,373	952,365 1,334,373	138,300 340,327	379,735 557,663	309, 471,								
30 under 40 percent	234 175	602 338	9,093,971 8,698,770	12,531,741 11,478,400	1,453,747 1,600,568	1,453,747	515,000 680,030	384,326 379,658	354, 273,								
45 under 50 percent	192	436	5,459,916	7,100,129	776,666	1,600,568 776,666	370,088	132,901	115,								
50 under 60 percent	243	715	11,716,777	11,470,565	1,289,930	1,289,930	693,054	309,949	253.								
60 under 80 percent	145 75	269 95	4,044,470 1,226,192	4,715,064 1,248,910	382,486 28,267	382,486 28,267	247,230 25,500	111,038 6,902	66, 1,								
100 percent or more	85	119	3,014,106	3,242,445	23,755	23,755	36,315	23,932									
With no foreign income taxes	281 53	1,053 76	11,348,069 1,755,922	10,285,628 1,440,677	764,540 139,030	764,540 139,030	-13,650	271,946 53,912	192, 47,								
eign corporations with current earnings and profits deficit before taxes	371	1,885	21,312,896	35,373,945		,											
eign corporations with no current earn-				_ ~-	-1,510,779	-1	-	297,791	15,								
ngs and profits (+) and (-) before taxes	305	1,672	352,230	-	-	-	-	1,456									
Austria			1			İ	l										
All foreign corporations	107	143	926,546	1,352,969	99,005	102,933	39,087	31,827	26,								
nd profits (+) before taxes: Total	82	100	900,115	1,327,557	102,933	102,933	39,087	31,752	26,								
With taxes (+) as a percent of current earnings and profits (+) before taxes:				1	•	-											
Total	72 *4	85 *5	643,412	1,287,488	98,075	98,075	39,174	31,336	26,								
Under 10 percent	-4	-5	*65,785	*112,262	*2,883	12,883	*256	*3,124	1.								
20 under 30 percent	8	.8	37,146	99,841	2,884	2,884	758	915									
40 under 45 percent	16 6	18	266,036 98,352	641,864 126,238	43,867 22,915	43,867 22,915	15.266 9,510	10,260 8,643	10, 8,								
45 under 50 percent	17	17	87,931	185,036	15,506	15,506	7,356	5,978	2,								
50 under 60 percent	18	18 9	32,466 27,519	54,018 35,125	5,310 4,334	5,310 4,334	2,781 2,850	1,264	1,								
80 under 100 percent	•4	•4	28,176	*33,103	*375	*375	*395	1,152									
100 percent or more	•13	15	*256,703	40,069	*4,858	4,858	87	416									
With foreign income taxes (-)	. "		200,700	40,003	7,000	4,050	-0'.	-									
eign corporations with current earnings and profits deficit before taxes	27	29	26,308	25,412	-3,928	_	_l	48									
eign corporations with no current earn-					5,525												
gs and profits (+) and (-) before taxes	13	14	124	-	-	-1	-1	27									

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

					Controlled Forei	gn Corporations			
Selected country of incorporation and taxes (+) as a percent of current	Number of U.S.	Number of foreign	Total	Business	Current earnings and	Foreign corpo current earr profits (+) be	ings and	Distribu	itions
earnings and profits (+) before taxes	corporation returns ^t	corpora- tions	assets	receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe—Continued									
Belgium									
All foreign corporations	248	490	7,221,508	8,191,015	429,264	548,639	187,352	95,671	74,95
oreign corporations with current earnings and profits (+) before taxes: Total	195	327	5,679,458	6,137,429	548,639	548,639	107.750	04.055	7.05
With taxes (+) as a percent of current earnings and profits (+) before taxes:				1			187,352	84,255	74,95
Total	164 9	260 i 12	5,019,412 1,223,763	5,231,642 889,190	509,324 48,158	509,324 48,158	187,579 1,785	84,146 264	74,87 26
10 under 20 percent	14 26	14 29	481,222 467,306	314,386 313,773	22,362	22,362	3,794	-	-
30 under 40 percent	44	48	984,443	1,231,102	23,626 158,107	23,626 158,107	6,096 57,073	3,954 24,357	3,80 24,00
40 under 45 percent	58	70	970,197	1,361,179	176,991	176,991	75,705	41,475	34,99
45 under 50 percent	34 26	37 28	294,203 384,473	618,105 224,018	34,192 37,165	34,192	16,044	5,185	4,19
60 under 80 percent	6	6	70,238	75,967	6,650	37,165 6,650	19,379 4,494	8,314 596	7,07 54
80 under 100 percent	9 7	9 7	74,384 69,185	114,660 89,262	1,328	1,328 743	1,131 2,079	1	(2)
With no foreign income taxes	51	60	622,344	885,156	38,019	38,019	-	109	8
With foreign income taxes (-)	6	7	37,702	20,631	1,296	1,296	-227	-1	•
and profits deficit before taxes	92	124	1,528,385	2,053,587	—119,376	-	-1	11,417	
preign corporations with no current earn- ings and profits (+) and (-) before taxes	29	39	13,665	_			_	_	_
Denmark		ļ			ì		İ		
All foreign corporations	106	155	1,368,813	2,577,484	138,723	160,825	24,561	16,734	16,36
reign corporations with current earnings	1				<i>′</i>		- ,	12,101	.0,00
and profits (+) before taxes: Total	76	100	1,144,112	2,032,855	160,825	160,825	24,561	16,645	16,36
With taxes (+) as a percent of current			7,,	2,502,000	1,00,020	100,023	24,501	10,045	10,30
earnings and profits (+) before taxes: Total	63	76	624,068	1,088,253	121,924	121,924	24,705	14,928	14,64
Under 10 percent	4	4 6	230,934	523,319	61,714	61,714	4,515	1,527	1,52
20 under 30 percent	14	14	31,136 112,143	59,810 150,513	2,139 23,534	2,139 23,534	379 6,826	856 6,397	85 6,38
30 under 40 percènt	31	33	180,275	293,659	29,946	29,946	10,761	5,775	5,59
45 under 50 percent	3	3	16,604 1,529	23,435	1,711	1,711	702		-
50 under 60 percent	*10	*10	*51,448	4,680 32,837	*2,039	841 *2,039	383 1,139	88 285	3: 25:
60 under 80 percent			•	1					-
100 percent or more	-1	7	-	듸	-1		-	_	-
With no foreign income taxes	*18	*24	*520,044	944,602	38,901	*38,901	*—144	1,717	*1,71
reign corporations with current earnings	24	27	200 001			1			
and profits deficit before taxes preign corporations with no current earn-	34	37	220,934	544,629	-22,102	-1	-1	89	-
ings and profits (+) and (-) before taxes	14	18	3,767	-	-	-	-	-	-
France (Including Andorra)			i		i	}			
All foreign corporations	298	1,008	14,754,379	22,780,568	1,082,932	1,252,115	480,084	180,949	168,584
Total	240	658	11,896,923	15,190,569	1,252,115	1,252,115	480,084	178,428	168,584
earnings and profits (+) before taxes:	208	522	11,234,674	14,693,919	1,226,775	1,226,775	481,224	176,492	168,476
Under 10 percent	31	47	3,227,303	4,925,679	259,686	259,686	5,768	17,759	17,759
20 under 30 percent	21 19	25 29	146,454 364,706	129,787 450,659	11,332 41,597	11,332 41,597	1,912 10,888	420 4,157	277 3,659
30 under 40 percent	28 28	50 35	927,192	1,694,553	173,247	173,247	61,239	22,026	21,722
45 under 45 percent	28 52	I	602,347	808,880	67,897	67,897	28,790	7,722	7,419
50 under 60 percent	105	68 159	647,625 3,848,601	864,231 4,023,045	83,647 493,343	83,647 493,343	40.045 266,818	9,496 91,747	7,054 90,40
60 under 80 percent	53	74	1,131,279	1,377,806	91,165	91,165	59.584	22,292	19,884
80 under 100 percent	12 19	12 23	72,997 266,170	127,753 291,526	2,215 2.645	2,215 2,645	1,873 4,306	680 192	29
With no foreign income taxes	82	130	355,244	449,123	22,084	22,084		1,937	10
eign corporations with current earnings	6	- 6	307,004	47,527	3,257	3,257	-1,141	-	-
nd profits deficit before taxes	141	275	2,834,134	7,589,999	-169,183	-	_	2,517	-
ngs and profits (+) and (-) before taxes	52	75	23,323		_	_	_	3	
					- 1				

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952
Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

(Money amounts are in thousands of dollars)

1	Ł				Controlled Foreign					
Selected country of incorporation and taxes (+)	Number of U.S.	Number of foreign	Total	Business	Current earnings and	Foreign corporum current earn profits (+) b	nings and	Distribu		
as a percent of current earnings and profits (+) before taxes	corporation returns	corpora- tions	assets	receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Europe—Continued				1	Ì					
Italy (Including San Marino)				į						
All foreign corporations	249	620	11,010,038	12,463,401	345,326	505,363	148,673	76,086	65,	
eign corporations with current earnings	ĺ						1			
nd profits (+) before taxes: Total	190	359	8,099,289	8,104,775	505,363	505,363	148,673	73,115	65,	
With taxes (+) as a percent of current										
earnings and profits (+) before taxes: Total	171	299	5,069,349	6,855,350	384,494	384,494	150,979	36,663	29	
Under 10 percent	14 19	18 23	401,540 332,682	315,056 1,746,696	19,684 28,740	19,684 28,740	1,003 4,083	576		
20 under 30 percent	15	19	860,988	1,376,778	57,949	57,949	14,739	1,911 8,692	1 7	
30 under 40 percent	34 27	36 28	1,072,166 484,830	656,114 348,121	72,785 31,132	72,785 31,132	25,705 13,248	2,972	2	
45 under 50 percent	42	50	844,114	828,439	94,445	94,445	44,613	5,800	5	
50 under 60 percent	47	58	651,923	896,207	58,672	58,672 15,461	31,649 9,828	11,305 4,355	8 2	
60 under 80 percent	25 14	29 15	190,963 87,336	395,894 154,559	15,461 3,439	3,439	2,974	760		
100 percent or more	23	23	142,806	137,487	2,188	2,188	3,136	293 2,224	2	
With no foreign income taxes	42 7	51 9	2,392,446 637,494	568,373 681,052	27,876 92,993	27,876 92,993	-2,306	34,229	34	
eign corporations with current earnings	-	-	ŀ		,	·		2,971	(2)	
nd profits deficit before taxes	125	186	2,905,805	4,358,626	-160,037		-1	2,971	(7	
gs and profits (+) and (-) before taxes	54	75	4,944	-			-			
Luxembourg										
All foreign corporations	55	94	3,184,465	743,492	164,388	174,595	13,832	111,434	102	
eign corporations with current earnings							ł	i		
nd profits (+) before taxes:	34	58	3,062,484	698,650	174,595	174,595	13,832	111,434	102	
With taxes (+) as a percent of current	•	-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	-					
earnings and profits (+) before taxes: Total	. 24	34	2,511,751	618,572	135,122	135,122	13,832	104,531	96	
Under 10 percent	8	8	813,175	175,955	93,396 4,414	93,396 4,414	431 803	86,780 8,142	86 2	
10 under 20 percent	4	5	452,574 331,176	23,565 161,247	20,841	20,841	5,089	8,143	6	
30 under 40 percent	4	4 3	21,582	51,462 52,943	4,294 4,050	4,294 4,050	1,637 1,708	. 28		
40 under 45 percent	3	•7	33,324 *801,691	118,079	*6,477	*6,477	*3,090	66		
45 under 50 percent	*7	•1	• 1	•	•	•	•1			
60 under 80 percent	•3	.3	*58,230	*35,322	*1,650	*1,650	1,073	1,373		
80 under 100 percent		-1					-	-		
With no foreign income taxes	17	24	550,733	80,078	39,474	39,474		6,902	5	
eign corporations with current earnings					40.007					
nd profits deficit before taxes	20	26	120,229	44,843	10,207		-	_		
gs and profits (+) and (-) before taxes	. 8	10	1,752	-	-	-	-	-		
Netherlands	-			-						
All foreign corporations	234	607	6,988,128	8,874,367	896,764	978,134	330,784	173,811	152	
eign corporations with current earnings										
nd profits (+) before taxes: Total	184	377	5,687,303	6,834,557	978,134	978,134	330,784	172,424	152	
With taxes (+) as a percent of current										
earnings and profits (+) before taxes: Total	156	279	4,691,139	5,544,287	890,266	890,266	331,278	157,829	147	
Under 10 percent	12	16 19	896,153 211,002	447,427 256,559	92,974 33,193	92,974 · 33,193	4,887 4,789	3,251 616	2	
10 under 20 percent	18 13	19	520,122	389,606	91,016	91,016	21,812	5,871	3	
30 under 40 percent	42	50 44	462,747 1,083,280	586,605	57,394 365,624	57,394 365,624	20,769 153,145	5,379 65,649	64	
40 under 45 percent	38 58	83	883,622	1,385,540 1,331,126	165,791	165,791	80,089	46,459	4	
45 under 50 percent	27	29	394,397	695,710	75,406	75,406	39,419	30,207	20	
60 under 80 percent		8	148,742 59,369	317,914 57,551	6,723 1,869	6,723 1,869	4,163 1,777	340		
80 under 100 percent	8 5 6	6	31,705	76,249	276	276	429	56		
With no foreign income taxes	60 5	93	974,285	1,281,669 8,601	87,278 591	87,278 591	494	14,596	•	
With foreign income taxes (-)eign corporations with current earnings	-	5.	21,879			191				
7	91	142	1,294,298	2,039,810	-81,370	l	-	. 1,361		
nd profits deficit before taxeseign corporations with no current earn-	116	142	1,00 1.200	_,		j :				

Footnotes at end of table.

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

]]				Controlled Forei	gn Corporations			
Selected country of incorporation and taxes (+) as a percent of current	Number of U.S. corporation	Number of foreign	Total	Business	Current earnings and	Foreign corpo current earn profits (+) b	nings and	Distribu	utions
earnings and profits (+) before taxes -	returns ¹	corpora- tions	assets	receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total .	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe—Continued	1	l							
Spain	}			1					
All foreign corporations	159	336	2,754,147	3,159,475	327,390	376,165	98,455	42,900	41,67
reign corporations with current earnings and profits (+) before taxes:				-	İ	·	,,,,,	42,300	41,0
Total With taxes (+) as a percent of current earnings and profits (+) before taxes:	123	230	2,512,733	2,958,966	376,165	376,165	98,455	42,900	41.67
Total	116	205	2,398,850	2,811,592	369,068	369,068	98,637	42,669	41,44
Under 10 percent	17	. 19 27	384,348 160,934	442,201 238,356	44.035 18.212	44,035 18,212	912 2,655	2,081	2.0
20 under 30 percent	38 64	50 85	690,981	753,963	103,264	103,264	27,414	1,838 9,932	1,7- 9,2
40 under 45 percent	10	10	1,024,495 79,987	1,233,759 83,140	191,317 8,029	191,317 8,029	61,765 3,373	28,148 670	27,74 6
45 under 50 percent	3	3	12,420	13,680	707	707	332	_	0
60 under 80 percent	*3	.3	8,746 *28,418	15,806	1,775 *1,652	1,775 1,652	925 1,109	-	
80 under 100 percent		أ	8,521	10,525	78	•	•	=	
With no foreign income taxes	*19	*25	*113,884	*147,374	*7,096	78 *7,096	152 -182	*231	*23
nd profits deficit before taxeseign corporations with no current earn-	40	58	240,221	200,508	-48,775	_	_	_	
igs and profits (+) and (-) before taxes	38	48	1,193	_	_	_	_	_	
Sweden	Ì			1					
All foreign corporations	153	323	2,303,494	3,001,249	248,213	336,088	105,738	33,231	31,2
eign corporations with current earnings nd profits (+) before taxes:							,	40,20	01,2
Total	122	183	1,779,672	2,428,834	336,088	336,088	105,738	31,999	31,21
earnings and profits (+) before taxes: Total	98	138	1,452,443	1,986,472	287,967	287,967	105,756	31,967	31,19
Under 10 percent	20 10	25 10	386,694 98,088	540,729 288,673	52,774 5,017	52,774	1,686	4,434	4,41
20 under 30 percent	15	16	129,996	185,060	24,367	5,017 24,367	750 6,822	497 4,607	4,60
40 under 45 percent	11	11 12	52,867 261,553	99,663 192,631	7,345 60,565	7,345 60,565	2,779 24,875	1,141 2,372	1,1- 2,1-
45 under 50 percent	16	19	327,173	382,430	102,618	102,618	49,167	14,070	14,0
50 under 60 percent	23 11	27 11	145,291 26,393	218,210 35,337	31,614 2,867	31,614 2,867	16,991 1,835	4,739	4,7
80 under 100 percent	11	'?	*24,387	43,739	*801	*801	*850	106	10
With no foreign income taxes	*35	*45	*327,230	442,361	*48,121	*48,121	-17	. 32	2
With foreign income taxes (-)	1	1	1	1	•	•	1	=	-
nd profits deficit before taxes	43	50	514,315	572,416	-87,874	-	-	1,222	-
gs and profits (+) and (-) before taxes	42	90	9,506	-	-	-		10	-
Switzerland					Ī				
All foreign corporations	249	571	7,045,785	7,744,514	989,297	1,033,302	158,781	557,942	413,73
Total	198	397	6,434,732	7,434,987	1,033,302	1,033,302	158,781	553,225	413,73
Total	182	336	6,263,212	7,334,901	1,014,051	1,014,051	158,950	550,108	411,37
10 under 20 percent	71 72	98 89	2,392,736 1,944,891	2,522,030 2,533,659	363,641 329,861	363,641 329,861	17,431 47,148	188,591	151,11
20 under 30 percent	52 33	65 45	1,221,941 477,302	1,663,351	233,063	233,063	59,820	204,289 103,179	143,80 90,26
40 under 45 percent	10	11	41,419	480,056 25,740	68,093 4,098	68,093 4,098	23,796 1,734	32,511	25,44
45 under 50 percent	4 8	4 8	113,167	89,639	11,089	11,089	5,364	224	11
60 under 80 percent	5	5	35,986 7,332	8,539 5,898	1,993 1,068	1,993 1,068	1,136 660	20,608 241	60 1
80 under 100 percent	5	5	1,894 26,542	638 5,350	101 1,044	101	97	-1	-
With no foreign income taxes	52 6	55	160,131	94,426	16,454	1,044 16,454	1,764	463 1,297	1,05
ign corporations with current earnings		6	11,389	5,660	2,797	2,797	169	1,820	1,31
d profits deficit before taxesign corporations with no current earn-	89	133	604,325	309,526	-44 ,005	-1	. –	4,717	-
gs and profits (+) and (-) before taxes	36	41	6,728	-	-	_[_	_	_
ootnotes at end of table.		"	0,720	-	-	-1	-	-	

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

ı	Controlled Foreign Corporations											
Selected country of incorporation and taxes (+)	Number of U.S.	Number of foreign	Total	Business	Current earnings and	Foreign corporum current ear profits (+) t	nings and	Distribu	itions			
as a percent of current earnings and profits (+) before taxes	corporation returns ¹	corpora- tions	assets	receipts	profits (less - deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
Europe—Continued			Ì	;				j				
United Kingdom	415	2,356	27,518,790	32,748,998	1,763,220	2,190,506	729,474	926,549	677,			
All toreign corporations reign corporations with current earnings and profits (+) before taxes:	113	2,030	27,310,730	52,7 40,000	1,1 00,223							
Total	324	1,017	21,973,723	24,396,162	2,190,506	2,190,506	729,474	896,874	677			
Total	287	749	18,372,588 1,488,561	20,900,229 2,333,867	1,844,996 157,885	1,844,996 157,885	735,496 2,145	683,233 53,570	521 39			
Under 10 percent	36 23 50	43 25	405,549	477,551	142,131	142,131	22,989	37,643	34			
20 under 30 percent	50	25 63 63	3,637,548	4,394,477 1,878,142	371,431 141,667	371,431 141,667	90,257 51,364	297,658 30,909	236 30			
30 under 40 percent	49 35	40	1,151,093 904,870	1,137,358	121,284	121,284	52,529	36,946	36			
45 under 50 percent	73	89	1,310,539	1,574,750	180,625	180,625	85,774	20,969	18			
50 under 60 percent	159	295 79	5,075,275	4,643,869	483,174	483,174	259,518	101,171	85 39			
60 under 80 percent	58 19	791	1,742,473 322,223	1,778,497 240,667	222,890 10,139	222,890 10,139	141,386 9,270	76,794 4,731	3:			
100 percent or more	24	22 30	2,334,456	2,441,051	13,770	13,770	20,264	22,840	15.			
With no foreign income taxes	116 20	242 26	3,151,029 450,107	3,160,715 335,217	328,096 17,415	328,096 17,415	_6,022	211,549 2,092	154			
With foreign income taxes (-)	20	Į.				11,475	0,522	·				
and profits deficit before taxes	195	403	5,281,605	8,352,836	-427,287	(<u>. </u>	-[28,285				
reign corporations with no current earn- ngs and profits (+) and (-) before taxes	211	936	263,462	-	_	-	-	1,390				
West Germany	200	1.010	20, 222, 826	29,368,699	1,798,620	2,082,730	679,259	989,402	61			
All foreign corporations	309	1,019	20,322,836	29,300,039	1,798,020	2,062,730	0/3,233	303,402				
Total With taxes (+) as a percent of current earnings and profits (+) before taxes:	246	624	15,137,126	20,845,768	2,082,730	2,082,730	679,259	746,068	60			
Total	208	407	13,322,934	18,854,349	1,991,072	1,991,072	680,144	717,402 29,914	57 2			
Under 10 percent	24 30	30 32	1,007,306 2,084,921	695,569 4,207,884	77,415 328,003	77,415 328,003	4,051 44,289	117,569	11			
20 under 30 percent	48 أ	64	1,944,741	2,744,184	253,940	253,940	68,235	93,092	9			
30 under 40 percent	80 33	113 39	2,104,967 3,973,711	3,117,649 5,635,137	446,558 712,176	446,558 712,176	161,475 304,415	203,283 209,154	18 11			
-		30	681,395	778,956	59,151	59,151	27,710	22,581	1			
45 under 50 percent	25 38	46	305,353	491,791	81,184	81,184	43,708	37,724	2			
60 under 80 percent	24	32 8	582,438	591,428	26,455	26,455 4,054	19,204 3,865	3,669 327				
80 under 100 percent	7 13	13	541,716 96,385	457,768 133,983	4,054 2,137	2,137	3,192	88				
With no foreign income taxes	105	210	1,646,035	1,811,528	84,898	84,898		18,566 10,100	1			
With foreign income taxes (-)	7	.′1	168,158	179,892	6,759	6,759	-003	10,100				
nd profits deficit before taxes	162	293	5,181,530	8,522,931	284,110	j –	-	243,334	1			
eign corporations with no current earn- igs and profits (+) and (-) before taxes	67	102	4,181	_	_	. –	-	-				
Africa, Total All foreign corporations	243	1,041	11,106,595	10,787,751	1,696,962	1,846,430	780,523	424,128	32			
eign corporations with current earnings		1,041	11,100,000	15,151,161	1,000,002	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , ,					
and profits (+) before taxes: Total	199	606	9,482,272	9,047,563	1,846,430	1,846,430	780,523	392,033	32			
earnings and profits (+) before taxes:			F 200 600		4 400 00 .	4 400 004	704 000	260,598	22			
Total	157 25	401 32	5,666,906 1,928,831	6,263,302 1,391,951	1,488,334 242,965		781,689 4,994	101,348	7			
10 under 20 percent	20	22 40	103,596	93,469	12,845	12,845	2,026	2,396 56,332	5			
20 under 30 percent	25 20 28 62	40 i 102	603,977 651,984	1,159,667 816,789	144,540 132,951	144,540 132,951	35,057 48,164	32,383	3			
40 under 45 percent	60	90	1,254,053	1,114,456			67,280	41,656	3			
45 under 50 percent	32	47	305,633	415,772	62,334		28,958	14,061	1			
50 under 60 percent	. 26	36 12	100,633 72,978	153,640 113,869			8,279 19,136	861 10,950				
60 under 80 percent	9	10	582,573	911,235	687,089	687,089	565,491	. 5				
100 percent or more	9	10	62,649	92,454	1,318	1,318	2,304	604 3 130,827	10			
With no foreign income taxes	95 4	201	3,605,131 210,236	2,542,852 241,409	355,298 2,797		-1,166	3 130,8271 608	10			
eign corporations with current earnings	i i			ł		ł						
nd profits deficit before taxeseign corporations with no current earn-	101	209	1,487,468	1,740,188	-149,468	-	-	32,095				
					1	1						

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN

CORPORATIONS REPORTED ON FORMS 2952
Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

	[Controlled Forei	gn Corporations			
Selected country of incorporation and taxes (+) as a percent of current	Number of U.S. corporation	Number of foreign	Total	Business	Current earnings and	Foreign corpo current earn profits (+) b	nings and	Distribu	itions
earnings and profits (+) before taxes	returns ¹	corpora- tions	assets	receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Africa—Continued					'				
Liberia						ĺ			
All foreign corporations oreign corporations with current earnings	75	265	6,368,739	5,066,296	446,922	574,965	28,863	270,068	190,28
and profits (+) before taxes:	[ľ	1						
Total	62	148	5,120,900	3,530,980	574,965	574,965	28,863	242,363	190,28
earnings and profits (+) before taxes: Total	21	32	2,011,478	1,483,993	281,646	281,646	90,000		
Under 10 percent	9	15	1,835,052	1,260,077	233,983	233,983	28,863 4,313	117,316 100,333	91,14 78,33
20 under 30 percent	*5	*5	2,441 *23,778	4,208 *21,038	1,028 *6,580	1,028 *6,580	150 1,893		
30 under 40 percent	•4	•6	*86,855	*69,467	*17,553	*17,553	7,817		7.00
45 under 50 percent	•	•	•	•	•		,,,,,,	8,843	7,38
50 under 60 percent	-3	•3	*63,353	129,202	*22,503	*22,503	*14,689	B,140	5.40
80 under 100 percent	-	-	-		-		-	5,140	5,42
With no foreign income taxes	51	116	3,109,422	2,046,987	293,319	293,319		125,048	99,13
preign corporations with current earnings and profits deficit before taxes	-		-		_	-	-	-	
oreign corporations with no current earn-	27	75	1,166,833	1,535,316	-128,043	-	-	27,705	-
ings and profits (+) and (-) before taxes	19	42	81,006	-	-		-	-	-
South Africa (Including South-West Africa)						ĺ			
All foreign corporations	165	423	2,727,865	3,344,246	393,247	399,918	115 020	445.000	
reign corporations with current earnings			3,121,000	0,011,210	050,247	333,310	115,828	116,339	106,63
and profits (+) before taxes: Total	134	248	2,544,356	3,210,603	. 399,918	399,918	115,828	112 226	400.00
With taxes (+) as a percent of current earnings and profits (+) before taxes:			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5,2.0,000	. 000,010	000,510	113,020	112,326	106,63
Total	119	195	2,032,745	2,615,452	348,790	348,790	116,994	109,168	103,47
10 under 20 percent	8	10 8	68,685 69,812	96,529 48,443	5,757 7,599	5,757 7,599	427 1,222	520 1,685	52 40
20 under 30 percent	19 50	24 62	530,991 418,809	1,058,822 553,377	131,195 98,709	131,195 98,709	31,448 35,999	55,377 27,686	55,11
40 under 45 percent	46	54	767,437	666,803	84,144	84,144	35,511	18,691	26,72 17,28
45 under 50 percent	11 12	12 12	87,211 35,594	106,091 27,234	12,479 2,946	12,479 2,946	5,811 1,538	1,789	1,70
60 under 80 percent	4	4	23,147 1,452	23,886	5,850	5,850	4,088	2,810	1,71
100 percent or more	5 35	6 49	29,608	34,077	71	41 71	38 911	604	-
With foreign income taxes (-)	4	4	301,375 210,236	353,741 241,409	48,331 2,797	48,331 2,797	-1,166	2,550 608	2,550 608
and profits deficit before taxes	39	63	145,060	133,644	-6,671	_	_[_	4,013	
reign corporations with no current earn- ings and profits (+) and (-) before taxes	58	112	38,449	_	_			4,013	_
OPEC Countries	ľ		33,			_	-	7	_
All foreign corporations	62	79	914,858	1,235,637	733,230	735,950	585,691	16,164	14,957
reign corporations with current earnings	1	İ		,,,	700,200	133,330	363,651	10,104	14,957
and profits (+) before taxes: Total	36	41	846,695	1,216,841	735,950	735,950	585,691	15,813	14,957
With taxes (+) as a percent of current earnings and profits (+) before taxes:	-		1	1,2.10,2.11	7.00,000	7 00,000	303,031	15,613	14,957
Total	32	37	833,982	1,202,326	735,732	735,732	585,691	15,813	14,957
10 under 20 percent 20 under 30 percent	•7	•7	*23,498	*36,468	*3,725	*3,725	439		_
30 under 40 percent	7	7	29,771	44,787	4,454	4,454	1,587	 671	671
40 under 45 percent	8	10	123,504	78,375	15,830	15,830	6,714	4,809	3,954
50 under 60 percent	-6	-6	75,952 9,835	130,467 9,720	21,738 *3,444	21,738 *3,444	10,032 *1,937	10,015 318	10,015
60 under 80 percent	3	3	571,421	902,509	686,543	•	•	-	318
100 percent or more	-	4	· -I	-1	-1	686,543	564,982 —	=	Ξ
With foreign income taxes (-)	-	- 4	12,712	14,516	217	217	=	_	_
and profits deficit before taxes	18	20	52,129	18,796	-2,720	_		352	
reign corporations with no current earn- ngs and profits (+) and (-) before taxes	17	18	16,034			-1	-	332	_
Footnotes at end of table.			.0,004		-	-			_

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

Selected country of incorporation and taxes (+) as a percent of current earnings and profits (+) before taxes	Number of U.S.	Nt			Cumant	Foreign corp	orations with		
earnings and profits (+)		Number of foreign	Total	Business	Current earnings and	current ear profits (+) t	nings and	Distribu	ıtions
00.010 11.000	corporation returns ¹	corpora- tions	assets	receipts	profits (less deficit)- before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
ļ	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Asia, Total			l						
All foreign corporations	302	1,160	9,632,542	12,436,739	1,190,125	1,285,438	400,439	433,635	351,51
oreign corporations with current earnings and profits (+) before taxes: Total	233	743	8,477,920	11,481,490	1 005 400	4 005 400	400 400	100.050	
With taxes (+) as a percent of current earnings and profits (+) before taxes: Total	. 212				1,285,438	1,285,438	400,439	428,056	351,51
Under 10 percent	48	615 63	7,472,889 810,744	10,579,900 958,145	1,173,153 210,992	1,173,153 210,992	400,879 7,392	375,451 102,022	312,94 88,91
10 under 20 percent	62 53	90 71	1,751,518 440,775	3,622,519 649,171	173,268 68,685	173,268	25,606	56,068	49,31
30 under 40 percent	85	129 52	1,149,276	1,199,475	141,381	68,685 141,381	17,628 48,931	21,081 30,376	16,51: 22,62
40 under 45 percent	44	,	583,183	638,054	102,387	102,387	43,325	42,913	33,86
45 under 50 percent	35 62	45 78	1,008,890	1,099,952 1,341,581	204,453 179,075	204,453 179,075	94,823 97,191	57,444 48,868	52,124 37,638
60 under 80 percent	44	59	501,537	734,079	85,143	85,143	58,909	15,434	11,21
80 under 100 percent	10 14	13 15	49,902 94,099	117,928 218,996	6,681 1,088	6,681 1,088	5,535 1,539	1,028 218	745
With no foreign income taxes	*92	*128	*1,005,031	901,590	*112,285	*112,285	-440	*52,605	*38,56
and profits deficit before taxesoreign corporations with no current earnings and profits (+) and (-) before taxes	142	173	1,110,939	955,249	-95,313	-	-	5,579	-
Middle East]		40,000		_	-1		(2)	-
All foreign corporations	89	141	723,605	434,194	41,072	51 201	24 242	44.054	7.70
oreign corporations with current earnings and profits (+) before taxes:		"	723,003	434,154	41,072	51,381	21,212	11,254	7,738
Total With taxes (+) as a percent of current earnings and profits (+) before taxes:	55	. 78	592,606	340,929	51,381	51,381	21,212	10,294	7,738
Total	46	60	487,813 8,457	318,169 15,992	48,753 1,081	48,753 1,081	21,235 56	9,575	7,544
10 under 20 percent	7]	· 7]	16,667	18,761	2,163	2,163	327	969 1,014	625 1,014
20 under 30 percent	7 8	8	29,312 95,301	43,636 66,744	- 5,727 8,928	5,727 8,928	1,485	221	22
40 under 45 percent	8	ă	132,136	53,444	6,285	6,285	3,291 2,670	944 158	944 158
45 under 50 percent	8	9	45,920	40,305	6,919	6,919	3,266	1,555	1,254
60 under 80 percent	•/8	7	143,917 *16,103	62,035 *17,252	16,123 1,527	16,123 1,527	8,835 1,305	4,298 *417	3,298
80 under 100 percent		1.		17,202	1,52,	1,32/	1,303	*''	31
100 percent or more	*16	18	104,793	*22,761	*2,629	2,629	22	•719	·194
oreign corporations with current earnings and profits deficit before taxes	39	46	120,947	93,265	-10,309		_[960	
oreign corporations with no current earn- ings and profits (+) and (-) before taxes	17	17	10,052		-	_	-	-	_
Other Asia, Total					İ		ļ		
All foreign corporations	278	1,019	8,908,937	12,002,545	1,149,053	1,234,057	379,227	422,381	343,776
oreign corporations with current earnings and profits (+) before taxes: Total	220	665	7,885,314	11,140,561	1,234,057	1,234,057	379,227	417,761	343,776
earnings and profits (+) before taxes:					,,,,,,,,,,	,,,,,,,,,	0.0,22.	*********	040,770
Total	199	555	6,985,076	10,261,731	1,124,400	1,124,400	379,644	365,876	305,403
Under 10 percent	45 59	59 83	802,287 1,734,851	942,153 3,603,758	209,910 171,105	209,910 171,105	7,336 25,279	101,052 55,054	88,288 48,302
20 under 30 percent	48	63	411,463	605,535	62,958	62,958	16,143	20,860	16,291
40 under 45 percent	78 37	121 44	1,053,975 451,047	1,132,731 584,610	132,453 96,102	132,453 96,102	45,640 40,655	29.432 42,755	21,677 33,707
45 under 50 percent	30	36	962,970	1,059,647	197,534	197,534	91,556	55,889	50.870
50 under 60 percent	56 38	71 53	939,048	1,279,546	162,953	162,953	88,356	44,570	34,340
80 under 100 percent	*21	*25	490,296 *139,139	722,152 *331,599	84,061 7,324	84,061 *7,324 ·	58,170 16,508	15,022 *1,241	11,184 745
100 percent or more	77	107	866,022	•1	•	•		'1	_
. With foreign income taxes (-)	′3	3	34,216	862,323 16,506	106,852 2,805	106,852 2,805	-418	48,370 3,516	38,290 83
oreign corporations with current earnings and profits deficit before taxes	120	198	989,993	861,984	į	-,			•••
	[,50	505,550	001,304	-85,004	-	-	4,619	-
preign corporations with no current earnings and profits (+) and (-) before taxes	102	156	33,631				i	1	

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952
Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

					Controlled Forei	gn Corporations			
Selected country of incorporation and taxes (+)	Number of U.S.	Number of foreign	Total	Business	Current earnings and	Foreign corporument ear profits (+) to	rnings and	Distribu	itions
as a percent of current earnings and profits (+) before taxes	corporation returns ¹	corpora- tions	assets	receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Asia—Continued Other Asia—Continued Hong Kong									
All toreign corporations Foreign corporations with current earnings and profits (+) before taxes:	125	198	1,761,030	1,382,103	191,139	197,830	21,726	103,845	91,98
Total	89 67	126 89	1,525,383	1,245,048	- 197,830	197,830	21,726	103,333	91,98
Total Under 10 percent 10 under 20 percent 20 under 30 percent 30 under 40 percent	17 42 4 5	20 52 4 5	1,138,835 217,172 612,510 18,050 245,939	973,840 187,465 538,125 19,043 23,151	159,026 64,011 78,092 2,365 1,635	159,026 64,011 78,092 2,365 1,635	21,879 3,169 11,037 589 552	92,267 52,887 38,916 114 350	81,23 48,42 32,64 11 5
40 under 45 percent 45 under 50 percent 50 under 60 percent 60 under 80 percent 80 under 100 percent	3 *5	3 5 -	35,247 *9,917	189,333 16,723	9,078 3,846	9,078 3,846 -	4,406 2,125	-	- - - -
100 percent or more With no foreign income taxes With foreign income taxes (-) Foreign corporations with current earnings	*30	*37	*386,548	*271,207	*38,804	*38,804	-153	11,066	10,750
and profits deficit before taxes oreign corporations with no current earn- ings and profits (+) and (-) before taxes Japan (Including Okinawa and Ryukyu Islands)	29 33	32 40	228,236 7,412	137,055	—6,691 —		-	512	· -
All foreign corporationsoreign corporations with current earnings and profits (+) before taxes:	124	191	3,137,949	5,435,980	430,278	458,654	198,804	147,617	119,59
Total With taxes (+) as a percent of current earnings and profits (+) before taxes: Total	94 88	129	2,983,360 2,954,908	5,295,375 5,256,464	458,654 458,047	458,654 458,047	198,804 199,047	147,537	119,59 119,59
Under 10 percent 10 under 20 percent 20 under 30 percent 30 under 40 percent	6 •7 18	20	11,576 969,471 88,486	66,200 2,793,509 87,750	7,803 *70,019 8,281	7,803 *70,019 8,281	10,702 3,064	*11,266 1,750	*9,45 1,72
40 under 45 percent 45 under 50 percent 50 under 60 percent 60 under 80 percent	10 13 32 15	10 13 35 17	157,656 793,268 618,565 220,533	277,396 727,594 863,104 348,470	61.094 170,809 111,579 23,126	61,094 170,809 111,579 23,126	25,963 78,654 60,095 15,447	39,144 52,716 32,709 5,350	30,95 48,70 24,30 3,74
80 under 100 percent 100 percent or more With no foreign income taxes With foreign income taxes (-) oreign corporations with current earnings	4 6 *8	*9	22,227 73,124 28,452	38,718 53,722 38,911	4,682 656 608	4,682 656 608	3,857 822 243	974 174 *3,454	71 - (²) _
and profits deficit before taxes	39	47 15	148,650 5,939	140,604	—28,376 —	-		(2)	-
All foreign corporations preign corporations with current earnings and profits (+) before taxes:	89	136	1,104,876	1,421,509	134,003	135,705	44,481	34,638	26,57
Total With taxes (+) as a percent of current earnings and profits (+) before taxes: Total	74 72	102	1,027,945	1,379,349	135,705	135,705	44,481	34,346 34,263	26.575 26.492
Under 10 percent 10 under 20 percent 20 under 30 percent 30 under 40 percent 40 under 45 percent	4 6 14 44 7	4 6 14 55 7	88,937 64,682 63,781 552,629 100,247	202,962 53,562 97,453 844,965 77,933	12,324 1,657 9,187 92,552 9,212	12,324 1,657 9,187 92,552 9,212	471 293 2,466 32,239 3,834	6,487 2 5,277 17,545	6,48 4,09 12,58
45 under 50 percent 50 under 60 percent 60 under 80 percent 80 under 100 percent	4 .7 _	4 8 -	38,699 108,221	47,923 •42,964 —	1,499 *8,144	1,499 18,144	701 *4.499	730 301 3,921	465 301 2,560
100 percent or more With no foreign income taxes With foreign income taxes (-) reign corporations with current earnings	-4	-4	10,749	11,587	1,130	1,130	·-22	.83	*83
and profits deficit before taxes	13	20	76,530 401	42,160	-1,702 -	-	-	292	-

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

Money amounts are in thousands of dollars)					Controlled Forei	gn Corporations			
Selected country of incorporation and taxes (+)	Number of U.S.	Number of	* l	0	Current earnings	Foreign corp current ear profits (+) t	rnings and	Distribu	tions
as a percent of current earnings and profits (+) before taxes	corporation returns ¹	foreign corpora- tions	Total assets	Business receipts	and profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Oceania, Total						•			
All foreign corporations	275	1,314	9,822,353	10,580,132	728,358	782,961	301,929	237,961	161,047
Foreign corporations with current earnings and profits (+) before taxes: Total	211	745	7,952,570	9,317,674	782, 9 61	782,961	301,929	223,344	160,949
With taxes (+) as a percent of current earnings and profits (+) before taxes:							500.075	244.005	153,958
Total Under 10 percent	186 30	595 42	6,982,012 588,620	8,792,288 250,120	735,773 52,259	735,773 52,259	302,075 1,618	214,265 27,720	22,127
10 under 20 percent	19 32	22 41	190,476 858,017	343,673 938,052	19,744 67,068	19,744 67,068	3,037 16,912	456 8,965	451 7,614
30 under 40 percent	49	75	1,390,817	2,119,685	114,729 173,718	114,729 173,718	41,172 75,106	48,264 39,640	20,196 35,097
40 under 45 percent	64 79:	97 129	1,187,720 1,155,308	1,840,184 1,591,082	188,196	188,196	88,008	52,153	45.723
45 under 50 percent	59	98	569,965	727,739	78,053	78,053	42,073	18,382	16,193
60 under 80 percent	34 15	45 23	629,463 75,505	783,520 53,476	36,422 1,977	36,422 1,977	23,263 1,732	14,395	6,557 —
100 percent or more	21 75	23 23 140	336,122 886,301	144,756 472,231	3,607 42,221	3,607 42,221	9,153	4,290 7,702	5.789
With no foreign income taxes With foreign income taxes (-)	8	10	84,257	53,155	4,967	4,967	-146	1,377	1,202
Foreign corporations with current earnings and profits deficit before taxes	126	239	1,574,159	1,261,722	-54,603	_	_	14,035	98
Foreign corporations with no current earn- ings and profits (+) and (-) before taxes	116	330	295,624	735	_	_	_	582	
Australia			·						
All foreign corporations	266	1,090	8,875,452	9,524,813	655,671	705,992	273,342	221,237	146,536
Foreign corporations with current earnings		,							
and profits (+) before taxes: Total	205	625	7,237,502	8,333,075	705,992	705,992	273,342	206,793	146,438
earnings and profits (+) before taxes: Total	180	501	6,318,613	7,848,590	662,943	662,943	273,467	198,997	140,644
Under 10 percent	28 17	39 17	487,767 174,349	241,661 266,201	47,662 17,402	47,662 17,402	1,545 2,685	24,720 424	19,12° 41
20 under 30 percent	23	28	746,230	754,156	60,511	60,511	15,327	8,400	7,119
30 under 40 percent	44 51	28 65 70	1,212,816 1,104,307	1,875,902 1,667,455	90,112 157,965	90,112 157,965	32,268 68,153	44,070 36,923	16,37 32,57
45 under 50 percent	67	109	· 1,060,412	1,417,461	174,017	174,017	81,329	49,228	43,37
50 under 60 percent	55 *40	90 •64	550,965 677,073	699,821 *807,901	74,696 *37,446	74696 *37,446	40,281 24,359	17,569 13,888	15,38 6,27
80 under 100 percent	•	19	304,695	118,032	3,130	•	7,520	3,776	_
100 percent or more With no foreign income taxes With foreign income taxes (-)	18 *71	*124	918,889	*484,485	*43,049		-126	*7,796	*5,79
oreign corporations with current earnings and profits deficit before taxes	111	205	: 1,542,784	1,191,004	-50,321	_	-	14,035	91
Foreign corporations with no current earnings and profits (+) and (-) before taxes	109	260	95,166	735	-	_	-	409	-
Puerto Rico and U.S. Possessions									
All foreign corporations	99	285	2,038,782	3,063,604	109,638	138,340	19,908	13,658	2,20
Foreign corporations with current earnings and profits (+) before taxes:							ļ		
Total	72	170	1,817,699	2,924,550	138,340	138,340	19,908	13,475	2,20
earnings and profits (+) before taxes:	57		4 000 040	0.000.054	130,398	130,398	19,908	13,374	2,09
Total	57 12	143 13	1,693,649 1,100,711	2,823,251 2,307,596	75,863	75,863	4,033	555	55
10 under 20 percent	10 19	11 26	121,064 52,188	173,615 33,647	18,704 6,151	18,704 6,151	2,389 1,706	_	-
30 under 40 percent	22 16	26 69	231,929	97,301	14,192	14,192	5,156	950 11,869	62 92
40 under 45 percent	16	19 •5	151,302 *36,455	197,405 *13,688	14,750 *740	i .		11,009	92
45 under 50 percent	,	•	30,455	13,000	'49	/40	330] =	-
60 under 80 percent] :		:	:	:	:	:		-
100 percent or more			********	101,299	7,941	7,941	'	102	102
With no foreign income taxes With foreign income taxes (-)	19 —	- 27	124,050	101,299	7,941	7,941	_	- 102	-
Foreign corporations with current earnings and profits deficit before taxes	. *59	*115	*221.083	139,053	-28,702	_	_	*183	_
Foreign corporations with no current earn-		,,,,		,,,,,,					_
ings and profits (+) and (-) before taxes	İ	•		_	_	_	-		_

Footnotes at end of table

UNITED STATES CORPORATIONS WITH TOTAL ASSETS OF \$250 MILLION OR MORE AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 14.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Taxes as a Percentage of Earnings and Profits of Controlled Foreign Corporation—Continued

[Money amounts are in thousands of dollars]

					Controlled Forei	on Corporations			
Selected country of	Number				Current	Foreign corp	orations with		
incorporation and taxes (+) as a percent of current	of U.S. corporation	Number of foreign	Total	Business	earnings and		rnings and before taxes	Distrib	utions
earnings and profits (+) before taxes	returns ¹	corpora- tions	assets	receipts	profits (less deficit) before taxes	Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Other Geographic Classifications (Combinations of countries shown above)									
Not Economically Less-Developed Countries									
All foreign corporations	622	12,998	171,781,859	209,076,779	15,416,711	17,216,008	5,783,997	5,211,464	3.882.466
Foreign corporations with current earnings and profits (+) before taxes:					j			1	
Total With taxes (+) as a percent of current earnings and profits (+) before taxes:	555	7,633	143,248,220	169,272,519	17,216,008	17,216,008	5,783,997	4,867,777	3,866,902
Total	507 217	6,024 480	124,265,720 17,884,729	151,127,010 16,666,321	16,094,585 1,914,573	16,094,585 1,914,573	5,801,370 75,182	4,437,214 615,180	3,591,698 539,182
10 under 20 percent	219 224	452 596	10,017,766 14,673,787	15,393,394 19,055,047	1,253,310 1,768,262	1,253,310 1,768,262	181,874 453,355	461,763 696,260	361,352 573,080
30 under 40 percent	292 300	907 800	17,891,789 18,810,398	23,339,198 30,233,932	3,062,278 3,387,859	3,062,278 3,387,859	1,114,755 1,429,243	734,350 832,594	659,680 672,823
45 under 50 percent	310	891	12,425,188	15,488,558	1,755,342	1,755,342	830,866	334,957	288,078
50 under 60 percent	332 184	1,206 374	21,426,331 6,227,334	18,645,437 7,437,613	2,196,432 694,684	2,196,432 694,684	1,169,760 468,107	477,296 221,372	358,353 137,277
80 under 100 percent	104 114	141 177	1,337,462 3,570,936	1,306,526 3,560,985	32,900 28,945	32,900 20,945	29,514 48,713	7,818 55,623	1,872
With no foreign income taxes	362 74	1,498 111	16,816,566 2,165,933	16,383,274 1,762,235	965,888 155,535	965,888 155,535	-17,373	306,188	221,039
Foreign corporations with current earnings and profits deficit before taxes	478	2,665	27,648,494	39,801,841	-1,799,297	133,360	-17,373	124,375	54,165
Foreign corporations with no current earn- ings and profits (+) and (-) before taxes	406	2,700	885,144	2,419	-1,793,297		_	339,741	15,558
Economically Less-Developed Countries	400	2,700	000,144	2,413	-	_		3,946	_
All foreign corporations	535	6,097	56,505,942	72,150,566	5,534,069	6,275,978	1,808,197	1,742,160	1 225 204
Foreign corporations with current earnings					, 5,00	4,2,3,5,0	1,000,107	1,742,100	1,235,294
and profits (+) before taxes: Total	465	3,705	48,288,261	60,395,136	6,275,978	6,275,978	1,808,197	1,678,976	1,235,284
earnings and profits (+) before taxes:	398	2,707	35,144,825	38,571,731	5,193,609	5,193,609	1 800 004	1 250 447	4 000 004
Under 10 percent	185 183	357 336	9,645,756 4,909,269	9,901,586	1,361,222	1,361,222	1,809,904 36,358	1,359,417 633,376	1,033,094 463,667
20 under 30 percent	226 194	514	7,296,657	4,512,204 7,486,463	517,425 766,020	517,425 766,020	80,502 190,279	148,908 180,138	126,354 164,390
30 under 40 percent	142	543 278	4,229,339 2,587,320	4,274,711 3,222,589	532,901 394,095	532,901 394,095	186,207 168,665	116,930 92,854	97,718 71,401
45 under 50 percent	143 120	255 194	2,158,169 1,649,590	3,004,982 1,575,020	385,094 222,616	385,094 222,616	181,225	53,074	50,531
60 under 80 percent	88 35	129 49	942,941	1,209,958	145,791	145,791	121,934 97,150	41,575 40,902	33,398 25,026
100 percent or more	46	52	995,241 730,544	2,340,372 1,043,846	862,550 5,895	862,550 5,895	739,019 8,565	40,297 11,364	609
With foreign income taxes (-)	326 26	968 30	12,608,626 534,810	21,205,584 617,821	1,039,150 43,220	1,039,150 43,220	1,707	316,165 3,394	199,362 2,828
Foreign corporations with current earnings and profits deficit before taxes	376	1,328	7,949,520	11,755,430	—741,909		_	58,190	10
Foreign corporations with no current earnings and profits (+) and (-) before taxes	306	1,064	268,162	_	_[_	_	4,995	_
OPEC Countries	İ						ļ	.,555	_
All foreign corporations	223	623	4,162,023	. 4,148,685	1,038,572	1,061,420	668,454	137,671	98,881
Foreign corporations with current earnings and profits (+) before taxes:	ļ							.	
Total	176	411	3,655,468	3,814,290	1,061,420	1,061,420	668,454	133,329	98,881
Total	155 26 49	332 34	3,153,463 487,989	3,555,647 313,001	1,026,932 70,027	1,026,932 70,027	668,489 2,710	124,726 39,760	91,955 21,151
10 under 20 percent	49 78	57 102	221,768 471,416	277,776 483,308	15,111 62,108	15,111 62,108	2,320 16,399	5,208	4,149
30 under 40 percent	51 20	67 25	477,981 382,324	458,864 313,521	73,970 46,453	73,970	26,027	17,593 20,389	15,161 17,973
45 under 50 percent	13	15	284,866	421,576	51,477	46,453 51,477	19,920 24,076	14,972 16,407	13,852 16,372
50 under 60 percent	12 7	13 7	90,888 150,398	85,831 272,004	15,471 5,514	15,471 5,514	8,007 3,706	2,557 7,811	2,557 741
80 under 100 percent	5	6	572,818 13,015	903,809 25,956	686,662 139	686,662 139	565,097 228	7,811 5 25	-
With no foreign income taxes	60 3	76 3	492,850 9,156	244,503 14,140	33,906 583	33,906	-	8,603	6,926
Foreign corporations with current earnings and profits deficit before taxes	78	110	450,137			583	-35	_	-
Foreign corporations with no current earn- ings and profits (+) and (-) before taxes	79			334,395	22,848	-	-	4,343	-
ings and profits (+) and (-) perore taxes	/9	102	56,418					-	_

^{*}Identifies (a) size classes for which data were deleted to avoid disclosure of information for specific corporations, and (b) combined frequencies or amounts that include the data deleted from another size class.

Since most U.S. corporations have Controlled Foreign Corporations (CFC's) in more than one country and it is possible that within a particular geographic areas, a U.S. corporation has CFC's with more than one tax rate, the data rate, the data rate is the country and it is possible that within a particular geographic areas, a U.S. corporation has CFC's with more than one tax rate, the data rate is the country and it is possible that within a particular geographic areas, a U.S. corporation has CFC's with more than one tax rate, the data rate is the country and it is possible that within a particular geographic areas.

^{*}Less than \$500.
NOTE: See text for explanatory statements. Detail may not add to totals because of rounding.

Table 15.—U.S. Corporation Returns With Total Assets of \$250 Million or More With Controlled Foreign Corporations: Number and Selected Items, by Selected Industrial Division of the U.S. Corporation for Selected Years, 1968-1978

[Money amounts are in thousands of dollars]

			I	Receipts		Net	income			tax credit			
Selected industrial division of U.S. corporation and selected year	Number of returns	Total assets	Total	from	ds received foreign orations	Number	Amount	Deficit	Number	laimed Amount	U.S. income tax after credits	Distribution to stockholder	
				Number	Amount								
All Industries	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
1968	364 530 666 752 751	1,767,111,208	410,672,787 672,801,333 1,123,827,040 1,311,370,793 1,524,384,038	279 388 469 527 501	1,709,901 3,965,897 6,775,203 6,693,773 6,995,204	342 463 542 651 674	33,701,658 41,135,297 62,855,025 81,097,581 94,383,083	307,954 1,836,581 2,793,169 2,868,625 3,198,526	305 408 476 529 540	2,566,187 4,302,517 9,119,685 9,785,886 11,117,107	n.a. n.a. 14,795,862 21,373,635 24,872,213	13,703,18 17,251,75 21,294,35 26,951,63 33,991,63	
Mining	·												
1968 1972 1974 1976(p) 1978(p)	9 16 24 28 30	5,250,495 10,521,097 16,849,196 32,311,395 45,925,938	2,432,839 5,249,985 9,137,612 19,005,978 24,436,873	9 10 15 15	65,690 48,837 95,407 74,722 62,304	9 10 20 23 23	309,111 242,867 1,213,519 2,195,474 2,842,990	138,391 113,003 90,712 274,473	8 10 19 15 17	84,269 48,518 239,540 553,000 933,507	n.a. n.a. 219,643 349,817 241,555	205,32 207,41 281,30 457,45 731,07	
Manufacturing													
1968	236 311 388 428 415	292,349,526 449,480,015 609,227,435 728,364,431 848,253,345	308,695,657 464,898,008 799,905,007 909,760,381 1,036,258,761	199 264 324 360 342	1,509,553 3,619,882 6,268,453 5,975,994 6,397,559	230 289 344 390 385	25,554,744 31,305,101 50,743,501 62,419,357 67,686,942	148,113 857,090 1,013,503 1,144,436 1,564,693	221 274 326 355 339	2,266,926 3,750,593 7,977,459 7,777,725 8,850,118	n.a. n.a. 11,443,868 16,980,655 18,807,941	10,068,72 12,099,95 14,878,09 18,692,21 22,243,76	
Transportation and Public Utilities													
1968	32 44 54 59 62	87,062,407 142,347,063 183,285,709 216,615,879 260,466,137	38,151,689 69,239,084 94,736,582 119,771,489 159,435,556	14 24 22 27 27	25,891 43,672 74,313 105,534 121,659	25 35 39 53 58	4,890,626 3,906,221 5,174,543 7,028,508 10,818,235	112,062 466,047 553,608 805,124 961,237	20 28 27 33 35	19,038 41,553 61,839 85,322 187,520	n.a. n.a. 1,640,998 1,707,165 2,520,178	2,198,04 2,886,10 3,598,18 4,405,92 5,966,99	
Wholesale and Retail Trade													
1968	23 32 47 53 57	20,465,623 37,193,252 57,900,852 60,472,956 71,525,946	37,599,047 66,655,699 114,165,076 143,089,219 151,934,199	12 16 23 30 30	76,055 171,027 189,748 370,773 148,029	20 25 36 42 49	1,296,370 1,833,288 1,771,071 3,691,675 3,788,088	16,609 144,661 350,807 220,488 174,055	13 21 26 33 43	86,723 154,265 250,573 615,027 150,113	n.a. n.a. 504,405 980,171 1,285,898	479,46 638,73 669,56 707,70 1,151,28	
Finance, Insurânce, and Real Estate							Í						
1968	48 105 118 144 150	160,512,816 483,235,363 698,464,096 705,224,270 1,017,052,908	20,331,041 60,493,232 91,231,099 97,183,177 128,270,211	36 64 65 73 . 71	19,076 68,203 88,961 97,655 218,436	46 89 79 109 129	1,373,662 3,538,393 3,389,325 4,650,777 7,810,571	17,886 147,606 656,414 556,693 178,580	34 68 59 71 86	84,236 299,712 528,391 645,084 919,560	n.a. n.a. 847,005 1,091,305 1,571,047	676,94 1,351.20 1,711,58 2,451,35 3,481,48	
Services					i								
1968	13 14 23 27 25 [5,170,460 7,816,002 13,565,852 16,036,697 23,259,622	2,384,448 4,601,569 9,111,593 11,419,035 14,131,765	. 6 7 10*	8,289 14,076 33,012 20,055 15,752	9 10 15 23 22	188,350 284,461 364,388 727,286 1,179,798	13,284 55,846 92,216 17,934 15,111	8 5 11 15	11.309 6,580 39,154 44,797 51,805	n.a. n.a. 82,329 192,011 385,885	41,86 51,15 92,98 130,36 289,77	

n.a. - Not available.

(p) - Preliminary data.

(p) - Preliminary data.

(p) - Preliminary data.

(p) - Preliminary data on U.S. corporations with total assets of \$250 million or more with Controlled Foreign Corporations are available. Statistics for 1976 and 1978 are preliminary data and should be used with caution. Included in the totals but not in the detail shown above are U.S. corporations in agriculture and in construction. Changes in the law may affect comparability of the statistics. See Section 1, "Changes in Law."

The following explanations include definitions and limitations of data items and of classifications used, as well as descriptions of adjustments made in processing the statistics shown in this report. These explanations are designed as an aid in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those in effect during the 1974 Income Year. In general, definitions presented in this section are not applicable to the 1976 or 1978 statistics to the extent that there were changes in the law. However, major law changes that affect the comparability of the data are briefly mentioned under the appropriate terms. (See Section 1, "Changes in-Law.")

Accounting Periods

The accounting periods of both U.S. corporations and Controlled Foreign Corporations are discussed under "Accounting Periods" in Section 2. Returns with accounting periods that spanned less than 12 months are referred to as part-year returns and were filed, for the most part, by continuing corporations changing their accounting periods, new corporations in existence less than 12 months, merging corporations, and liquidating corporations. (See Section 2, figures I and J.)

Active Corporations

Active U.S. corporation returns were those showing any income or deduction items. They comprised the vast majority of the returns filed and were the basis for all financial statistics presented in this report for U.S. corporations.

In contrast, the Forms 2952 filed for both active and inactive Controlled Foreign Corporations were included in the statistics (see "Inactive Corporations"). In general, an active Controlled Foreign Corporation was one with current earnings and profits or a deficit in current earnings and profits for the year. Also included were foreign corporations without earnings and profits (or a deficit in earnings and profits), but which paid income taxes or which had at least one transaction indicating business activity in contrast to a transaction involving only passive investment activity. Transactions of Controlled Foreign Corporations regarded as indicative of business activity for the current year were all-inclusive except for dividends paid and amounts borrowed or loaned.

Amounts Borrowed (or Loaned) by Controlled Foreign Corporations

These transactions represented intercompany loan of funds between the Controlled Foreign Corporation and its U.S. parent corporation or the four other categories of related persons shown on Form 2952 (see "Related Persons of Controlled Foreign Corporations").

These loan transactions do not include indebtedness shown in the open book account representing receivables or payables arising in the ordinary course of trade or business of the corporation.

Business Receipts of Controlled Foreign Corporations

Business receipts were, in general, gross receipts or gross sales less returns and allowances reported in the income statements required to be filed by Controlled Foreign Corporations with their Form 2952. This amount was sometimes identified in the income statement as gross revenues from sales or operations, net sales, or gross operating revenue, without further explanation. However, whatever the term, the amount used for the statistics related to income before the deduction of costs of goods sold and before the deduction of operating expenses. Nevertheless, there were some instances where only gross profit was re-ported and business receipts could not be obtained because the cost of goods sold was not reported. In these cases, business receipts was regarded as unreported. (In the 1968 and 1972 statistics, gross profit was used when business receipts could not be obtained.)

In the finance, insurance, and real estate division, business receipts was generally the total income or receipts of the Controlled Foreign Corporation and may have been shown in the income statement as royalty, rental, commission, investment, or interest income or as insurance premiums.

Because the figure shown in the income statement was generally accepted as reported (since the income statement as a whole was not abstracted for the statistics), the definition of and the data shown are not completely comparable with U.S. business receipts.

Business Receipts of U.S. Corporations

Business receipts were, in general, the gross operating receipts of the corporation reduced by the cost of returned goods and allowances.

Business receipts included rents reported as a principal business income by real estate operators and by certain types of manufacturing, public utility, and service corporations. The latter corporations included manufacturers that frequently rented products rather than sold them, such as automatic data processing equipment; lessors of public utility facilities such as docks, warehouses, and pipelines; and companies engaged in rental services, such as the rental of automobiles or clothing.

Some corporations treated sales taxes and excise and related taxes which were included in the sales price of their products as part of their gross receipts from sales; others reported their receipts after adjustment for these taxes. When treated as receipts, sales taxes and excise and related taxes were deducted on the tax return as part of the cost of sales and operations or were included in the separately itemized deduction for taxes paid. In any case, the receipts as reported by the taxpayer were included in the statistics (see also, "Cost of Sales and Operations of U.S. Corporations").

In the finance, insurance, and real estate division, business receipts included such banking items as fees,

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commissions, trust department earnings, exchange collections, discounts, and service charges, when identified in schedules attached to the return. Business receipts also included interest which was not separately identified. (Interest, the principal operating income of banking and savings institutions, is shown separately in the statistics and is, therefore, excluded from business receipts.) Special statistical treatment was required for the few banking institutions which traded certain securities "on their own account" and which reported the purchase and sale of the securities as part of cost of sales and operations and business receipts, respectively. For the statistics, the amount paid by the banking institutions for these securities was excluded from the cost of sales and operations and a corresponding amount was excluded from business receipts.

Also in the finance, insurance, and real estate division, premium income of most insurance companies was also included in business receipts. However, certain mutual insurance companies with total receipts of less than \$500,000 were not required to report premium income. Therefore, total business receipts for insur-

ance carriers are slightly understated.

Generally, in the finance, insurance, and real estate division, income from investments, when identified in schedules attached to the return, was treated as investment income and thereby excluded from business receipts. Rent or cooperative apartment assessments reported by real estate operators, however, were accepted as business receipts.

Business receipts reported by stock and commodity brokers, dealers, and exchanges, and by real estate subdividers, developers, and operative builders, required special statistical treatment. For these operations, net profit or loss from sales of stock, commodities, or real estate, when identifiable, was excluded from business receipts. If the corporation reported both business receipts and cost of sales and operations without identifying the source, and the cost of sales and operations was 50 percent or more of the business receipts, the items were considered to include stock, commodity, or real estate transactions and only the net gain or loss was used for the statistics. Otherwise, business receipts for these companies were used as reported and included commissions and service fees.

In addition to the income types described above which were uniquely treated by law, by the tax return, or for the statistics, there were certain other kinds of income from sales and operations that are not reflected in business receipts. In general, this income was included as part of the much broader category, sales of property used in trade or business. These amounts were used in the computation of gain or loss from sales of capital assets or of other property. (See Section 3, table 2.)

<u>Commissions Received (or Paid) by Controlled Foreign</u> <u>Corporations</u>

Commissions received or paid were reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). They were the income or costs relating to services performed in connection with sales, purchases, collections, marketing, or other types of business transactions where the foreign corporation acted as an agent of another affiliate, usually the U.S. parent or subsidiary of the U.S. parent, or the affiliate acted as the agent of the foreign corporation.

The receiver of commissions did not obtain title to the goods being sold, but usually received a percentage of the sales price on executing the service contracted to be performed. Commissions for services were usually related to a transaction which involved merchandise and involved either the Controlled Foreign Corporation or its affiliate as the agent which received the commissions.

In some instances, license fees paid for the distribution rights to the sale of certain merchandise were reported as "Commissions paid."

Compensation Received (or Paid) for Certain Services by Controlled Foreign Corporations

Compensation received or paid was reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations").

Compensation received was the amount paid by a U.S. parent or its subsidiary (U.S. or foreign) for the flow of technological services from the foreign subsidiary. Compensation paid was the amount received for the reverse flow. The technological services included managerial, engineering, construction, scientific, marketing, advertising, and specialized business services.

Consolidated Returns

Consolidated returns were income tax returns which contained the combined financial data of two or more U.S. corporations meeting the following requirements:

(1) a common parent corporation owned at least 30 percent of the voting power of all classes of stock and at least 80 percent of each class of nonvoting stock (except stock which was limited and preferred as to dividends) of at least one member of the group, and (2) these same proportions of stock of each other member of the group were owned within the group.

The filing of a consolidated return for a parent corporation and its subsidiaries constituted an election of group reporting, which, with certain exceptions, had to be followed in subsequent years. The consolidated filing privilege could be granted to all affiliated U.S. corporations connected through stock ownership with a common parent corporation except: (1) regulated investment companies, (2) real estate investment trusts, (3) corporations deriving a large percentage of their gross income from sources within a U.S. possession (including Puerto Rico), (4) corporations designated tax-exempt under Code section 501, (5) China Trade Act corporations, and (6) Domestic International Sales Corporations (DISC's). Affiliated insurance companies were allowed to file a consolidated return if they were taxable under the same provisions of the Code; however, noninsurance companies with which they also may have been affiliated could not be included in the same return.

A consolidated return, filed by the common parent company, was treated as a unit, each statistical classification being determined on the basis of the combined data of the affiliated group. Therefore, filing changes to or from a consolidated return basis affect year-to-year comparability.

Constructive Taxable Income From Related Foreign Corporations

This represented the sum of (1) "Includable Income of Controlled Foreign Corporations," and (2) "Foreign Dividend Income Resulting from Foreign Taxes Deemed Paid," which was called the "Foreign dividend gross-up" in Schedule C - "Dividends" of the U.S. corporation's income tax return. Each of these items is discussed under separate headings in this section. (See Section 3, table 2.)

Controlled Foreign Corporations

For purposes of the statistics in this report, a Controlled Foreign Corporation was any foreign corporation for which a Form 2952 was required to be filed

by a U.S. corporation. Under Code section 6038, this form was to be filed for each corporation incorporated in a foreign country which was controlled by one U.S. shareholder for at least 30 consecutive days during the taxable year of the foreign corporation. Control of a foreign corporation was defined as direct or indirect ownership of stock possessing more than 50 percent of the voting power or representing more than 50 percent of the total value of all shares of stock of the foreign corporation. Indirect control of a foreign corporation extended without limit from the directly controlled (or first-tier) foreign corporation through succeeding tiers in a chain of control (see Section 1, "Controlled Foreign Corporations Studied").

A Controlled Foreign Corporation was defined differently for purposes of Subpart F of the Code. To determine which foreign corporations were considered Controlled Foreign Corporations whose undistributed earnings and profits could be subject to U.S. taxation through their U.S. shareholders as Subpart F income (see "Includable Income of Controlled Foreign Corporations"), more than 50 percent of the total voting power of all classes of stock entitled to vote of the foreign corporation had to be owned, directly or indirectly, by U.S. shareholders on any day of the taxable year of the foreign corporation. Moreover, when determining whether the foreign corporation was owned more than 50 percent by U.S. shareholders, only U.S. shareholderswith a 10 percent or more direct or indirect ownership in the foreign corporation were considered. Only shareholders with a $\bar{10}$ percent or more ownership were subject to the provisions of Subpart F; shareholders owning less than 10 percent were taxed only on earnings and profits actually distributed to them by the foreign corporation.

In addition, there were the following special rules under Subpart F of the Code for determining whether a foreign corporation was a Controlled Foreign Corporation:

- (1) For foreign corporations deriving income from the insurance of U.S. risks, the term Controlled Foreign Corporation included not only those defined above, but also any foreign corporation in which more than 25 percent of the total voting power of all classes of stock was owned, directly or indirectly, by U.S. shareholders and the gross amount of premiums attributable to the insurance of U.S. risks exceeded 75 percent of the gross amount of premiums from the insurance of all risks.
- (2) The term Controlled Foreign Corporation did not include corporations created under the laws of Puerto Rico or a U.S. possession, if 80 percent or more of their gross income for the 3-year period immediately preceding the close of the taxable year (or part of the 3-year period if the corporation was less than 3 years old) was derived from within Puerto Rico or a U.S. possession and 50 percent or more of the gross income for that period was derived from the active conduct of certain trades or businesses within Puerto Rico or a U.S. possession.

Cost of Sales and Operations of U.S. Corporations

Cost of sales and operations generally included the direct costs incurred by the corporation in producing goods or providing services. Included were costs of materials used in manufacturing, cost of goods purchased for resale, direct labor, and certain operating expenses. Manufacturing corporations with taxable years beginning after September 18, 1973, were required to compute taxable income in accordance with the "full absorption" method of inventory costing as prescribed by the income tax regulations. Under full absorption costing, in general, indirect production costs as well as direct production costs were allocated to goods produced during the taxable year, whether included as costs of the taxable year or as

inventory at the close of the year determined in accordance with the corporation's method of identifying goods in inventory. Thus, the statistics also include certain indirect production costs (such as repairs, maintenance, and utilities) reported by corporations as a cost of sales.

Operating expenses, considered part of the cost of goods sold, included sales taxes and excise and related taxes only if the corporation treated these taxes as part of the sales price of the product. When these taxes were identified in cost of goods sold schedules, they were excluded from the cost of goods sold. Similarly, operating expenses for depreciation, depletion, amortization, rent of buildings or real estate, advertising, contributions to pension plans, and contributions to employee benefit programs, whether direct or indirect costs in the case of corporations with manufacturing or production operations, were excluded when identified in cost of goods sold schedules.

The income or loss from sales of securities, commodities, or real estate by stock and commodity brokers, dealers, and exchanges, and by real estate subdividers, developers, and operative builders was transferred from business receipts, and the net profit or loss from these transactions included in net gain or loss from sales or exchanges of noncapital assets. Special statistical treatment was also required for the few banking institutions which traded certain securities "on their own account" and which reported the purchase and sale of the securities as part of cost of sales and operations and business receipts, respectively. the statistics, the amount paid for these securities was excluded from cost of sales and operations and a corresponding amount was excluded from business receipts. Therefore, the cost of such sales was excluded from the statistics. (See Section 3, table 2.)

<u>Current Earnings and Profits of Controlled Foreign</u> <u>Corporations</u>

Current earnings and profits represented the difference between the total earnings and profits of foreign corporations at the end of the current year (before reduction by any dividends paid during the year) and the accumulated earnings and profits of corporations as of the beginning of the year. The latter amount was after reduction by dividend distributions made in prior years. Current earnings and profits thus represented the change in the total earnings and profits available for dividend distributions to stockholders. Although current earnings and profits is, by definition, an after-tax measure of profit, it is shown in this report both before taxes and after taxes. Net current earnings and profits are the summation of positive current earnings and profits and negative current earnings and profits (deficit in current earnings and profits) for corporations having either positive or negative current earnings and profits.

In those instances where the current earnings and profits in item 11(a) of the Form 2952 was missing, but the net income per books for these foreign corporations was available from the income statement required to be filed with the Form 2952, this figure was used in place of the missing earnings and profits data. To the extent that net income per books was different from current earnings and profits, which was generally required to be computed on the basis of section 964 of the Code, there is some inconsistency in the current earnings and profits statistics.

Code section 964 and the regulations thereunder provided that the earnings and profits of a foreign corporation for its taxable year were to be computed substantially the same as if the corporation were a U.S. corporation by:

(1) preparing an income statement from the books of account regularly maintained by the corporation for the purpose of accounting to its shareholders;

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(2) making adjustments necessary to conform the statement to acceptable accounting standards;

(3) making further adjustments to conform the statement to U.S. tax concepts (e.g., those relating to depreciation and depletion);

(4) translating the amounts shown into U.S. dollars; and, then

(5) adjusting the resulting amount of net income or deficit shown to reflect any gain or loss on currency exchange.

No accounting or tax adjustment provided for in (2) and (3) above was required unless it was "material." Whether an adjustment was material depended on the facts and circumstances of the particular case, including the amount of the adjustment, its size relative to the general level of the corporation's total assets and annual net income or deficit per books of account, the consistency with which a particular accounting practice had been applied, and whether the item to which the adjustment related was of a recurring or a nonrecurring nature.

The following exception to these rules was provided by regulations under Code section 964: "If the books of account regularly maintained by a foreign corporation for the purpose of accounting to its shareholders are kept in U.S. dollars and in accordance with accounting principles generally accepted in the United States, and if it is so elected by or on behalf of such corporation, the earnings and profits shall be determined in every respect as if it were a domestic corporation." Once made, the election to use this method of computing earnings and profits was irrevocable.

The generally accepted U.S. accounting principles that applied in making accounting adjustments included the following:

(1) Clear reflection of income. Any accounting practice designed for purposes other than the clear reflection of income on a current basis of income and expense for the taxable year was not to be recognized. For example, adjustment would be required when provisions out of current income were made for arbitrary reserves, such as those for foreign currency devaluation, unrealized losses on securities, maintenance, contingencies, and similar items;

(2) <u>Historical cost</u>. All physical assets (including inventory when reflected at cost) had to be taken into account at historical cost, i.e., cost as of the time they were acquired, without regard to any appreciation or depreciation in value or in the relative value of the currency in which the costs were incurred. Depreciation, depletion, and amortization allowances were to be based on the historical cost of the underlying assets.

While Internal Revenue regulations defined historical cost and allowable depreciation methods for assets acquired in post-1962 years, there were no guidelines for determining the depreciation on assets acquired in years prior to 1963. However, the foreign corporation (or its controlling U.S. shareholders on its behalf) was allowed a choice of three methods of calculating depreciation on the historical cost of depreciable assets for this period. It could (1) choose to continue the method actually used if allowable under Code section 167, (2) adopt the straight-line method, or (3) adopt the same method of depreciation that the corporation adopted for its first post-1962 year.

Direct or Indirect Control of Controlled Foreign Corporations

Direct control indicated that a U.S. parent corporation owned more than 50 percent of the voting power of all classes of stock entitled to vote or more than 50 percent of the value of all shares of stock of a foreign corporation. Indirect control meant that the U.S. parent corporation controlled the foreign corporation through indirect ownership extending from a

directly-controlled (or first-tier) Controlled Foreign Corporation through succeeding tiers in a chain of control (see discussion under "Form 2952"). However, direct ownership, used as a classifier in the tables in this report, refers to ownership of the foreign corporation by a U.S. corporation. Indirect ownership indicates that the foreign corporation is controlled by a foreign subsidiary of a U.S. corporation.

Distributions of Controlled Foreign Corporations

The distributions of Controlled Foreign Corporations consisted of dividends paid to shareholders of the corporation, capital gain distributions, and distributions paid out of capital (capital stock, paid-in capital, or capital surplus). Liquidating dividends could also be included; no attempt was made to exclude them. For the most part, the amounts of distributions were used as reported. Therefore, they are not completely comparable to the amount shown for distributions of U.S. corporations.

Distributions of Controlled Foreign Corporations were obtained from Form 2952: "Distributions out of current earnings and profits," item 11(c); "Other distributions," item 11(d) on the 1969 revision; and "Distributions out of accumulated earnings and profits," and "Other distributions," items 11(d) and 11(e), respectively, on the 1975 revision. The source of "Other distributions" was required to be reported on Form 2952 and based on this, data are shown for distributions out of accumulated earnings and profits and out of capital, and also for liquidating distributions and capital gain and other distributions. When these data were not reported on the Form 2952 itself, they were obtained from financial statements required to be filed with Form 2952.

It should be noted that, unlike the data shown in the tables for dividends paid by Controlled Foreign Corporations (see the discussion below under this term), the data for distributions of Controlled Foreign Corporations are not shown by type of related person to whom the distribution was made because this information was not reported on Form 2952 as it was in the case of dividends paid.

Distributions of U.S. Corporations to Stockholders Except in Own Stock

This item consisted of cash and other property, generally reported as part of the analysis of unappropriated retained earnings. Liquidating dividends, when identified, were excluded.

In those instances where a corporation reported only a single total for distributions to stockholders and did not identify this distribution as cash or stock or other property, the total was treated as a distribution to stockholders in cash and property other than in the company's own stock.

Regulated investment companies and real estate investment trusts could treat certain dividends paid after the close of their taxable year as distributions during the current taxable year. In a similar manner, for Small Business Corporations electing to be taxed through stockholders, distributions of money made within 2-1/2 months after the close of the taxable year were considered to be distributions of the corporation's undistributed taxable income of the preceding taxable year. Otherwise, the statistics do not include amounts taxed but not actually distributed to stockholders in the current year. Conversely, the statistics do include amounts taxed through stockholders in previous years, but which were not actually distributed until the current year.

For Domestic International Sales Corporations (DISC's), only amounts actually distributed (i.e., distributions that were made to meet the DISC qualification requirement under Code section 992, including "deficiency distributions" made after the close of the

taxable year to avoid disqualification as a DISC, or other actual distributions) were included in the statistics. Dividends which were not actually distributed, but rather deemed distributed under section 995, were excluded. (See Section 3, table 2.)

Dividends Paid by Controlled Foreign Corporations

Dividends paid by Controlled Foreign Corporations were reported on Form 2952 as a transaction with five different categories of related persons (see "Related

Persons of Controlled Foreign Corporations").

It should be noted that while the data shown in the tables for distributions of Controlled Foreign Corporations include payments made to all shareholders of the corporation, both U.S. and foreign, the data for dividends paid by Controlled Foreign Corporations do not represent the total dividends paid. As mentioned above, statistics are provided only for payments to the U.S. parent corporation and to four other categories of related persons of the Controlled Foreign Corporation reported on Form 2952.

Dividends Received by Controlled Foreign Corporations

Dividends received by Controlled Foreign Corporations were reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). They usually represented a distribution of profits from a second— or lower-tier foreign corporation to its higher-tier foreign corporate parent. The foreign corporation receiving the dividends was generally either a holding company or an operating corporation which organized a subsidiary either in another country or in another activity in the same country.

Dividends Received by U.S. Corporations From DISC's (Domestic International Sales Corporations)

In general, the stockholders of a DISC were deemed to receive an annual dividend equal to one-half of the DISC's taxable income. This constructive distribution was fully taxable to the stockholders, even if the earnings were not actually distributed currently to them. Also included in this item were actual distributions out of accumulated DISC income of the current or prior year; i.e., out of DISC income which was not deemed to have been distributed.

U.S. income taxation was deferred on a portion of the DISC's taxable income which was not deemed distributed until one of the following events occurred: the income was actually distributed to the DISC's stockholders; a stockholder disposed of the DISC stock; the DISC was liquidated; or the election to be treated as

a DISC was terminated or revoked.

U.S. corporations receiving DISC dividends were not permitted the intercorporate dividends received deduction, which was designed to alleviate multiple taxation of corporate earnings. Because the DISC itself was not subject to taxation, the dividends received

deduction was not applicable.

Dividends deemed or actually paid by a DISC were treated as dividends from a foreign corporation to the extent that the dividends were attributable to certain export receipts of the DISC. Thus, stockholders could claim a foreign tax credit for any foreign taxes imposed directly on a DISC dividend. U.S. corporations that were DISC stockholders could also claim an indirect credit (for taxes they were deemed to have paid) for the foreign taxes paid by a DISC. As discussed under "Foreign Tax Credit Claimed," the credit limitation was computed separately (from all other foreign source income) with respect to the aggregate dividends received from all DISC's. (See Section 3, table 2.)

Dividends Received by U.S. Corporations From Foreign Corporations

Two measures of foreign dividends received by U.S. corporations are shown in this report. The first discussed below relates to the total dividends received from all foreign corporations reported in the dividend schedule of the corporation income tax return. The second pertains to the dividends paid by Controlled Foreign Corporations, reported in item 12 of Form 2952, and is discussed under that term in this section.

Dividends were paid from current- as well as prioryears' earnings and profits of companies incorporated

in foreign countries.

Dividends from foreign corporations included:

(1) dividends, subject to the 85 percent deduction, received by U.S. corporations from those foreign corporations at least 50 percent or more of whose gross income was "effectively connected" with a business conducted in the United States,

(2) dividends, subject to the 100-percent deduction, received by U.S. corporations from wholly-owned foreign subsidiaries, all of whose gross income was "effectively connected" with the conduct of a U.S. trade

or business, and

(3) any other foreign dividends, not subject to a

deduction, which included--

(a) "minimum distributions" of Controlled Foreign Corporation profits under Subpart F of the Code (see also, "Includable Income of Controlled Foreign Corporations"),

(b) certain gains from the sale, exchange, or redemption of Controlled Foreign Corporation stock, and

(c) foreign dividends received by Small Business Corporations electing to be taxed through shareholders. Excluded from the statistics for dividends received from foreign corporations was the "gross-up" of foreign taxes paid or deemed paid on the profits from which the dividends of related (or first-tier) foreign corporations, i.e., foreign corporations in which a U.S. corporation directly owned 10 percent or more of the voting stock, incorporated in economically developed countries were distributed. This was done even though the "gross-up" was considered by law to be part of the dividends received. Also excluded was income only constructively received from foreign corporations controlled by U.S. stockholders, which was reported in the dividend schedule of the corporation income tax return as "Includable income of Controlled Foreign Corporations," along with the "gross-up" associated with this income. If these amounts were actually distributed at a later date, they were neither retaxed nor reported. (See Section 3, table 2_{\ast})

Earnings and Profits

See "Current Earnings and Profits of Controlled Foreign Corporations."

Economically Developed and Less-Developed Countries

In the tables presenting data on the geographic location of U.S. corporate operations abroad, the countries are not only grouped into subareas and areas, but also into categories based on the stage of their economic development. These groupings are "Not economically less-developed countries," i.e., economically developed countries, and "Economically less-developed countries." The "Sino-Soviet Bloc" countries were excluded from both categories.

Based on the provisions of Code section 955(c)(3) and Executive Order 11071, effective December 31, 1962, the following areas were designated as economically less-developed countries:

(1) all foreign countries (including trust territories) other than Australia, Austria, Belgium, Canada,

Denmark, France, Italy, Japan, Liechtenstein, Luxembourg, Monaco, Netherlands, New Zealand, Norway, San Marino, South Africa, Spain, Sweden, Switzerland, United Kingdom, West Germany, and any country within the "Sino-Soviet Bloc;"

(2) each overseas territory, department, province, and possesssion (other than Hong Kong) of any foreign country other than that of a country within the "Sino-Soviet Bloc;" and

(3) Puerto Rico and U.S. possessions.

As a result, the category "economically developed countries" included those listed in (1) above (excluding the "Sino-Soviet Bloc") and Hong Kong. However, it should be noted that while "Sino-Soviet Bloc" countries were not included in the statistics for economically developed countries, they were treated as such under the Code in determining whether or not a foreign corporation was an economically developed country corporation.

In general, beginning with 1976, the distinction between developed and less-developed countries was dropped. Prior to that time, certain tax advantages were available for operations in economically less-

developed countries:

(1) Under Subpart F of the Code certain undistributed profits of Controlled Foreign Corporations were included in the gross income of U.S. corporations for tax purposes. As explained under "Includable Income of Controlled Foreign Corporations," the U.S. corporation's pro rata share of the Controlled Foreign Corporation's dividends, interest, and net gains from sales or exchanges of property attributable to qualified investments in economically less-developed countries was excluded from "foreign base company income," the major component of Subpart F income. This exclusion continued until such time as the investment was withdrawn from the economically less-developed country.

(2) The U.S. corporation electing to receive a "minimum distribution," by means of a dividend, of the profits from all of its Controlled Foreign Corporations (in order to avoid including Subpart F income in gross income) could elect to exclude the profits of all such foreign corporations which qualified as economically less-developed country corporations from the computation of the minimum distribution. There was one exception. The profits of an economically less-developed country corporation could not be excluded if the U.S. corporation had indirect control of an economically developed country corporation through ownership in the economically less-developed country corporation.

(3) When dividends were paid by an economically lessdeveloped country corporation, the foreign taxes deemed paid with respect to these dividends (for which a for-eign tax credit was claimed) were not added to the dividends (as the "Foreign dividend gross-up") and, therefore, did not increase U.S. taxable income as they did in the case of dividends paid by economically developed country corporations. However, the computation of foreign taxes deemed paid differed, depending on the status of the foreign corporation, with the effect of increasing the deemed paid credit for economically developed country corporations.

Incorporation in an economically less-developed country did not automatically qualify the foreign corporation as an economically less-developed country corporation. To qualify as an economically less-developed country corporation under Code section 955(c)(1) the foreign corporation (which did not necessarily have to be incorporated in an economically less-developed country) had to be engaged in the active conduct of a

trade or business and:

(1) at least 80 percent of its gross income for the taxable year had to be derived from sources within economically less-developed countries; and

(2) at least 80 percent or more of the value of its assets on each day of the taxable year had to consist of property used in such trades or businesses and be located in economically less-developed countries. However, money, bank deposits, stock of other economically less-developed country corporations, and certain other types of property could be included as qualifying assets, even though they were not located in an economically less-developed country.

In addition, for foreign tax credit purposes, Code section 902(d) provided that a foreign corporation owning at least 10 percent of the voting stock of an economically less-developed country corporation was also itself considered to be an economically lessdeveloped country corporation if it met both of the 80 percent tests specified above.

A shipping or aircraft company could qualify as an economically less-developed country corporation under Code section 955(c)(2) if:

(1) it derived at least 80 percent of its gross income for the taxable year: (a) from the use in foreign commerce of aircraft or vessels registered under the laws of an economically less-developed country, or the performance of services directly related to the use of such aircraft or vessels, or the sale or exchange of such aircraft or vessels; and (b) from dividends and interest received from foreign corporations which were themselves economically lessdeveloped country corporations, in which the foreign corporation owned at least 10 percent of the voting stock, and gain from the sale or exchange of stock of such economically less-developed country corporations;

(2) at least 80 percent of its assets on each day of the taxable year consisted of assets used, or held for use, for or in connection with the production of income described above in (1) and of property which was not considered "U.S. property," although located in the United States, because it was used in foreign commerce as described in Code section 956(b)(2).

Foreign Dividend Income Resulting From Foreign Taxes Deemed Paid ("Foreign Dividend Gross-up")

This term applied to certain foreign taxes on the profits of related (or first-tier) foreign corporations, i.e., foreign corporations in which a U.S. corporation directly owned 10 percent or more of the voting stock, that did not qualify as less-developed country corporations (see "Economically Developed and Less-Developed Countries"). Section 78 of the Code provided that when dividends were distributed to a U.S. corporation from these foreign profits, the U.S. corporation was required to increase (or "gross-up") such dividends received by the amount of the foreign taxes deemed paid with respect to these dividends, if the U.S. corporation claimed a foreign tax coedit for these taxes. Also, foreign taxes deemed paid with respect to includable income of Controlled Foreign Corporations that did not qualify as economically lessdeveloped country corporations were used to "gross-up" this constructively received income and thus constituted a part of the foreign dividend income resulting from foreign taxes deemed paid.

Although the foreign taxes deemed paid, described above, were treated as dividend income for U.S. tax purposes, they are shown separately in the statistics as "Foreign dividend income resulting from foreign taxes deemed paid" and have been excluded from the statistics for foreign dividends and includable income of Controlled Foreign Corporations. (See Section 3, table 2.)

Foreign Income Taxes Paid by Controlled Foreign Corporations

These were the foreign income, war profits, and excess profits taxes paid or accrued by Controlled Foreign Corporations to foreign countries or U.S. possessions (including Puerto Rico) and to their

political subdivisions. When foreign corporations had business operations in a country different from the one in which they were incorporated or had other income such as dividends coming from sources in other countries (including the United States), taxes for such corporations included the taxes imposed by these other countries (including the United States) on the income coming from outside the country of incorporation.

Foreign income taxes paid by a Controlled Foreign Corporation did not include withholding taxes paid for stockholders to whom distributions were made. However, they did include taxes paid or accrued in lieu of the foreign country's regular income or profits taxes.

Foreign Tax Credit Claimed

Foreign tax credit claimed was based on Code sections 901-906, 960, 963(f), and (beginning with 1975) 907, and could only be applied by U.S. corporations against their combined normal tax and surtax (or alternative tax). The credit was allowed for income, war profits, and excess profits taxes paid, accrued, or deemed paid to foreign countries or U.S. possessions (including Puerto Rico).

In addition to most U.S. corporations, the credit could be claimed by foreign corporations engaged in trade or business in the United States for foreign taxes on income "effectively connected" with the foreign corporation's U.S. business. The credit was not allowed for Small Business Corporations electing to be taxed through stockholders, even when these corporations were taxed on certain capital gain income. Since Domestic International Sales Corporations (DISC's) themselves were not taxable, the foreign tax credit was not applicable; however, DISC stockholders could claim a credit for foreign taxes paid by a DISC and foreign taxes imposed on dividends paid by a DISC.

Whenever the foreign tax credit was taken, the alternative option, a business deduction from gross income for foreign taxes could not be taken in computing taxable income for U.S. tax purposes. Also, a business deduction could not be taken for excess taxes carried over from a year in which the foreign tax credit was claimed.

Under Code section 901, the computation of a U.S. corporation's foreign tax credit included foreign taxes paid or accrued by the U.S. corporation itself plus foreign taxes deemed to have been paid by it under Code sections 902 and 960. Foreign income taxes paid or accrued to a foreign country or U.S. possession on "foreign mineral income" from sources within the country or possession had to be reduced, for foreign tax credit purposes, to the extent that the foreign taxes (or, if smaller, the amount of U.S. tax that would have been computed on such income without the percentage depletion deduction) exceeded the U.S. income tax on such income.

Code section 902 provided that when dividends were received by a U.S. corporation from a related (or first-tier) foreign corporation, i.e., a foreign corporation in which the U.S. corporation directly owned 10 percent or more of the voting stock, the U.S. corporation was deemed to have paid a proportionate share of the foreign taxes paid (or accrued) or deemed paid by the related foreign corporation on the profits out of which the dividends were paid. The related (or first-tier) foreign corporation was, in turn, deemed to have paid foreign taxes paid or deemed paid associated with dividends received from a second-tier foreign corporation in which the related foreign corporation owned at least 10 percent of the voting stock, if the U.S. corporation had at least a 5 percent indirect votingstock interest in the second-tier foreign corporation. Also, if the second-tier foreign corporation had at least a 10 percent voting-stock interest in a thirdtier foreign corporation and the U.S. corporation had

at least a 5 percent indirect voting-stock interest in the third-tier corporation, then the second-tier foreign corporation was deemed to have paid foreign taxes associated with dividends received from the third-tier foreign corporation. The taxes of fourth- and lowertier foreign corporations were not eligible for the credit for foreign taxes deemed paid.

The U.S. corporation could, therefore, claim a credit for the foreign taxes of a related foreign corporation and of second- and third-tier foreign corporations in the same chain of ownership, as if the U.S. corporation itself had paid the foreign taxes. ever, the credit for foreign taxes deemed paid did not apply until foreign dividends were paid out of the profits of the related foreign corporation to the U.S. corporation.

Different rules for computing foreign taxes deemed paid were prescribed depending on whether the related foreign corporation was an economically developed or an economically less-developed country corporation (see the discussion under "Economically Developed and Less-Developed Countries"). It was the status of the related (or first-tier) foreign corporation that determined the computation used for both the first-tier and lower-tier foreign corporations in the same chain of ownership.

To determine foreign taxes deemed paid, the dividends paid first had to be attributed to a particular year's profits. If the dividends were from the profits of more than 1 year, the taxes deemed paid had to be computed separately for each year. The results of each separate calculation were then aggregated to determine total foreign taxes deemed paid. In general, dividends paid in the first 60 days of any taxable year were deemed paid from the profits of the preceding taxable year. In all other cases dividends were deemed paid from the profits most recently earned. The dividends paid were attributed first to the extent of profits of the current year, and then to the profits of each prior year, in inverse order, to the extent that there were profits in those years.

Code section 960 provided special rules regarding the credit for foreign taxes deemed paid when undistributed profits of Controlled Foreign Corporations were only constructively received by a U.S. corporation. The credit was only allowed in regard to taxes on profits of first- and second-tier foreign corporations, and in addition, a second-tier foreign corporation was treated, for purposes of computing foreign taxes deemed paid, as if it were a first-tier foreign

corporation.

Consequently, constructive income attributable to the profits of the second-tier foreign corporation did not pass through the related (or first-tier) foreign corporation as was the case when dividends were paid by second-tier foreign corporations. Also, while the ownership requirement of the U.S. corporation in the first-tier foreign corporation was at least 10 percent of the voting stock, in the case of the second-tier foreign corporation, the first-tier foreign corporation had to own at least 50 percent of the voting stock. Finally, special rules were provided for the computation of the foreign tax credit in the year of actual receipt in the form of dividends of the previously taxed profits of the Controlled Foreign Corporation.

The amount of foreign taxes which could actually be claimed as a credit in any one year was limited, so that the taxpayer was subject to the higher of the U.S. or foreign tax rate on taxable income from foreign sources. The ceiling on the foreign tax credit prevented the credit from reducing that portion of the U.S. tax attributable to income derived from within the United States. Prior to 1976, taxpayers were permitted to choose from two alternative limitation methods: (1) the per-country limitation and (2) the overall limitation. In general, taxpayers were required to use the overall limitation method beginning with 1976. Under the per-country limitation, the tax credit was computed separately for each foreign country or U.S. possession (including Puerto Rico). The credit for foreign taxes paid to each country was limited to that proportion of U.S. income tax which taxable income from the country or possession bore to total taxable income.

Under the overall limitation, the amount of credit was computed based on the sum of foreign taxes paid to all foreign countries and U.S. possessions. The credit could not exceed the proportion of U.S. income tax which taxable income from all foreign sources bore to total taxable income.

Since the Code allowed Western Hemisphere Trade Corporations to take the foreign tax credit as well as the deduction, a Western Hemisphere Trade Corporation taking the deduction was able to take a foreign tax credit equal to its foreign taxes up to a maximum of its U.S. tax liability which, as explained under "West-ern Hemisphere Trade Corporation Deduction," was 34 percent of taxable income for 1974. Under Code section 1503 there was a special restriction for Western Hemisphere Trade Corporations included in a consolidated return on which both the Western Hemisphere Trade Corporation deduction and the foreign tax credit were taken, if the overall limitation was used. The portion of foreign taxes in excess of 34 percent, and up to and including 48 percent of foreign source taxable income of the Western Hemisphere Trade Corporation (computed without the Western Hemisphere Trade Corporation deduction) could not be used in computing the foreign tax credit in the current year or be carried over or carried back to other years for use in computing the credit for these years in the manner described below. This restriction was imposed so that the foreign taxes of Western Hemisphere Trade Corporations could not be used as a credit against the U.S. tax attributable to the other foreign income of the affiliated group included in the consolidated return. (Also, see discussion under "Western Hemisphere Trade Corporation Deduction.")

Generally, income of all types could be combined for purposes of computing the foreign tax credit. However, there were exceptions for certain interest income and for dividends received from Domestic International Sales Corporations ("DISC dividends"). The credit was computed separately under Code section 904 for the taxes on the certain interest income (generally investment interest, other than that derived from any transaction directly related to the active conduct of a trade or business or from a banking, financing, or similar business), using the per-country limitation, regardless of the limitation method used for the corporation's other foreign income. For DISC dividends, the foreign tax credit limitation was computed separately with respect to aggregate dividends received from all DISC's.

Some corporations were not permitted to claim the entire amount of their computed foreign tax credit because the income tax regulations under section 963(f) provided that, under certain circumstances, there had to be a partial deferral of the credit to a future year. The reason for this was that when the U.S. corporation elected to receive a "minimum distribution" from Controlled Foreign Corporations in order to exclude certain undistributed profits of these foreign corporations from its gross income, the foreign tax credit for taxes deemed paid with respect to these dividend distributions generally could not reduce the overall U.S. and foreign income tax liability on the dividends to less than 90 percent of the U.S. combined normal tax and surtax rates applied to the total pre-tax and pre-distribution foreign profits from which the dividends were paid.

Foreign taxes in excess of the limitation for any one year could be carried back, chronologically, to the 2 preceding years and then carried over, chronologically, to the 5 succeeding years to reduce U.S.

income tax, subject to the foreign tax credit limitation of the years to which they were carried. Any excess foreign taxes remaining at the end of the carry-over period could not be claimed.

The statistics, therefore, include available excess foreign taxes carried over from the 5 preceding years. However, because Statistics of Income is based on returns as originally filed, the amount of excess foreign taxes carried back from the 2 succeeding years for inclusion in a recomputed foreign tax credit for the year shown is not available. Therefore, the statistics for the credit for each year are necessarily incomplete. (See Section 3, tables 2 and 15.)

Form 2952

Form 2952, "Information Return with Respect to Controlled Foreign Corporations," was required to be filed for each foreign corporation controlled by a U.S. shareholder. A U.S. shareholder was considered to control any foreign corporation in which more than 50 percent of the total combined voting power of all classes of stock entitled to vote, or more than 50 percent of the total value of all shares of stock was owned by the shareholder, directly or indirectly, for 30 or more consecutive days during the annual accounting period of such foreign corporation. The information reported on Form 2952 covered the annual accounting period of the foreign corporation ending with or within the U.S. shareholder's accounting period.

A U.S. shareholder was "deemed" to control a secondor lower-tier foreign corporation if it controlled a
first-tier foreign corporation which, in turn, controlled a second-tier foreign corporation, which, in
turn, controlled a third-tier foreign corporation, and
so forth down through the chain of control. For example, if U.S. corporation A owned more than 50 percent
of the value of stock of foreign corporation B, which,
in turn, owned more than 50 percent of the value of
stock of foreign corporation C, and foreign corporation
C owned more than 50 percent of the value of stock of
foreign corporation D, then corporation A, the U.S.
corporation, directly controlled foreign corporation B,
and was deemed to control foreign corporations C and D,
and accordingly was required to file a Form 2952 for
each of corporations B, C, and D.

Geographic Classification: Area or Country

U.S. corporations controlling foreign exponations were required to report, on Form 2952, the foreign country or U.S. possession (including Puerto Rico) under whose laws the foreign corporation was incorporated and also the country of principal place of business. The grouping of the countries into areas and subareas in the tables was based on the classification of country designations used by the Department of Commerce in compiling U.S. foreign trade statistics.

The principal place of business was frequently outside the country of incorporation for businesses incorporated in "tax haven" countries, i.e., countries with low or no income taxes, as well as in countries with relatively low or no taxes on income from sources outside the country of incorporation. Controlled Foreign Corporations incorporated in such countries often also had subsidiaries incorporated in a different country.

For the statistics in this report, if no one principal place (country) of business could be determined for a particular foreign corporation because the Form 2952 showed countries in more than one geographic area (e.g., Latin America, Europe, Asia), a special category, "Multiple area activity" was added.

Foreign corporations which were engaged in high-seas

Foreign corporations which were engaged in high-seas operations such as worldwide tanker operations and marine transportation showed high-seas operations as their principal place (country) of business on Form

2952. A special category, "High seas activity," was

added for these foreign corporations.

In addition to the geographic classification of the data by area, subarea, and country, the countries were grouped for the statistics into categories based on whether the country was designated by the Code as being economically developed or less-developed (see "Economically Developed and Less-Developed Countries"). Present also is a separate category for the members of the Organization of Petroleum Exporting Countries (OPEC). For 1974, the members of OPEC were:

Algeria Ecuador Indonesia Iran Iraq

Libya Nigeria Qatar

Saudi Arabia

United Arab Emirates

Venezuela

"Gross-up"

Kuwait

See "Foreign Dividend Income Resulting From Foreign Taxes Deemed Paid."

Inactive Corporations

Inactive U.S. corporation returns were defined as those showing no item of income or deduction. Returns were filed by inactive U.S. corporations in accordance with the regulation that a U.S. corporation in existence during any portion of a taxable year had to file a return. Returns of inactive U.S. corporations were excluded from the statistics in this report.

However, the tables include both active and inactive Controlled Foreign Corporations, Approximately 3,800 inactive Controlled Foreign Corporations were included in the statistics in this report. An inactive Controlled Foreign Corporation was defined for the statistics as one which reported neither current earnings and profits (or a deficit in current earnings and profits) nor foreign income taxes paid and showed only those transactions which were indicative of passive investment activity rather than business activity. Transactions regarded as indicative of passive investment activity were dividends paid, and amounts borrowed or loaned.

Includable Income of Controlled Foreign Corporations

Under the Internal Revenue Code, U.S. stockholders of foreign corporations were generally not taxed on the profits of the foreign corporation until those profits were repatriated in the form of dividends. The major exception to this general rule was provided in "Subpart F--Controlled Foreign Corporations" (Code sections 951-964). Code section 951 provided that U.S. stockholders include in their gross income certain undistributed profits of foreign corporations controlled by U.S. stockholders (see "Controlled Foreign Corporations").

Includable income of Controlled Foreign Corporations consisted of:

- (1) Subpart F income, defined below, except if a certain "minimum distribution" of the profits of the Controlled Foreign Corporations was made;
- (2) any previously excluded Subpart F income which had been withdrawn from investment in qualified assets in economically less-developed countries;
- (3) any increase in Controlled Foreign Corporation earnings invested in U.S. property; and
- (4) any previously excluded Subpart F income with-drawn from Export Trade Corporation assets.

Subpart F income, which was defined in Code section 952, included the sum of:

(1) income attributable to premiums from insurance of U.S. risks received by foreign insurance companies that were Controlled Foreign Corporations, and

- (2) "foreign base company income" which included:
- (a) "foreign personal holding company income" (in contrast to business operating income, this was "passive" investment income, including interest, dividends, rents, and royalties, but with certain exceptions);
- (b) "foreign base company sales income" (generally from sales of property produced in the United States or a foreign country by a manufacturer and sold through a related distributor organized in another country, which had lower tax rates, for use outside that country); and
- (c) "foreign base company services income" (in general, income from services performed or furnished for a related person, which included corporations, outside the country of incorporation of the Controlled Foreign Corporation).

Income from qualified investments in economically less-developed countries or from certain sales of U.S. exports, and income derived from the use of aircraft or vessels in foreign commerce or related services was specifically excluded from "foreign base company income."

If the gross "foreign base company income" (before the above specified exclusions for locate from economically less-developed countries and sales of U.S. exports) was less than 30 percent of the Controlled Foreign Corporation's gross income, it was not taken into account. If such income was over 70 percent of gross income, the Controlled Foreign Corporation's entire gross income (less specified exclusions and allowable deductions) was treated as "foreign base company income." If the percentage was between 30 and 70, only "foreign base company income" was taken into account.

In addition, "foreign base company income" did not include any item of income the Controlled Foreign Corporation received if it could be shown, with respect to such income, that the creation or organization of the Controlled Foreign Corporation did not have the effect of substantially reducing income or similar taxes.

Code section 956 provided for taxation to U.S. stockholders of the increase in earnings of Controlled Foreign Corporations invested in U.S. property. For this purpose, U.S. property generally included: tangible real property, such as buildings, or personal property, such as machinery or equipment, located in the United States; stock of a U.S. corporation; an obligation of a U.S. person; and any right to the use of intangible property (such as a patent or copyright, an invention, model, or design, whether or not patented, or a secret formula or process) acquired or developed by the Controlled Foreign Corporation for use in the United

Code section 963 provided that Subpart F income of a Controlled Foreign Corporation was not taxable to the U.S. corporate stockholder if the stockholder included the Controlled Foreign Corporation in a "minimum distribution" election and thus actually received, by means of a dividend, a minimum amount of the profits of the Controlled Foreign Corporation or the profits of a group or chain of foreign corporations in which the Controlled Foreign Corporation was included. The required minimum distribution included the foreign taxes deemed paid with respect to the dividend distri-bution (see "Foreign Dividend Income Resulting From Foreign Taxes Deemed Paid").

The schedule of minimum distributions, provided in Code section 963, was designed to make the aggregate U.S. and foreign income taxes on the pre-tax profits of the Controlled Foreign Corporations included in the election equal to about 90 percent of the U.S. tax rate for a given tax year of the U.S. corporation.

Flexibility was allowed the U.S. corporation in qualifying for exemption from Subpart F taxation under the minimum distribution election by allowing the corporation to: (1) treat most foreign branches, which

had the attributes of separate businesses, as wholly-owned Controlled Foreign Corporations and to consider their profits to have been distributed to the U.S. corporation; (2) include second— or lower—tier foreign corporations (in a group or chain of foreign corporations) which were not Controlled Foreign Corporations; (3) exclude all economically less—developed country corporations from a group of Controlled Foreign Corporations under the U.S. corporation's "control," provided the corporation did not own stock of an economically developed country corporation indirectly through the economically less—developed country corporation; and (4) exclude any Controlled Foreign Corporation whose profits could not have been distributed because of currency restrictions.

Another relief provision, provided by Subpart G of the Code (sections 970-972), enabled the taxpayer to reduce Subpart F income on the basis of certain sales of U.S. exports of Controlled Foreign Corporations qualifying as "Export Trade Corporations." However, as a result of the Revenue Act of 1971, which established the Domestic International Sales Corporation (DISC), no Controlled Foreign Corporation could qualify as an Export Trade Corporation for any taxable year beginning after October 31, 1971, unless it qualified for a taxable year beginning before this date. Then, if a corporation failed to qualify as an Export Trade Corporation for a period of any 3 consecutive taxable years beginning after October 31, 1971, it could not qualify for any taxable year beginning after such period.

Code section 960 provided special rules regarding the credit for foreign taxes deemed paid on includable income of Controlled Foreign Corporations (see "Foreign Tax Credit Claimed"). (See Section 3, table 2.)

Income Subject to U.S. Tax

The Code provided several tax bases for different types of U.S. corporations. For purposes of this report, they included the "taxable income" base, defined by Code section 63, used by the majority of corporations and to which the regular normal tax and surtax rates applied; a variation of this base in combination with long-term capital gain when the lower capital gains rate was applicable; and the several tax bases applicable to insurance companies. All of these tax bases are included under this heading.

For most corporations, income subject to U.S. tax consisted of net income less certain additional, deductions, described below as statutory special deductions, and was equal to the "taxable income" mentioned above. There were exceptions to this general rule because income subject to U.S. tax for some corporations, e.g., life insurance companies, was not derived from the amounts shown as net income.

Statutory special deductions included the deductions taken for: (1) "net operating losses" of prior years, (2) intercorporate dividends received, and (3) dividends paid on certain preferred stock of public utilities. Also included was (4) the special deduction allowed Western Hemisphere Trade Corporations under Code section 922. (These deductions were in addition to the ordinary and necessary business deductions allowed by the Code and were, therefore, treated for the statistics as deductions from net income.)

The Western Hemisphere Trade Corporation deduction is the only statutory special deduction shown in this report (see "Western Hemisphere Trade Corporation Deduction").

Industrial Classification

Industrial divisions and groups were used as a basis for classifying tax return data according to the principal business activity of the corporation. Returns were classified in the industry which accounted for the largest portion of total receipts even though the return may have been for a company engaged in many business activities or may have been a consolidated return filed for an affiliated group of corporations.

Year-to-year changes in the classification of specific corporations could have resulted from mergers and other changes in organization or from filing consolidated returns as well as from a change in the principal source of total receipts.

The industries used in the report generally conform with the Enterprise Standard Industrial Classification, authorized by the Statistical Policy Division, Office of Information and Regulatory Affairs, in the Office of Management and Budget. The structure of the classification follows closely along the lines of the Standard Industrial Classification, which was designed as a means of classifying separate establishments rather than the companies of which these establishments were a part. As in prior years, some departures from this classification system were made for Statistics of Income for the finance industries in order to reflect particular provisions of the Internal Revenue Code.

Several changes in the definitions of the industry groups did occur in comparison to those used for the international income and tax statistics for 1968-1972 as a result of revisions of the Standard Industrial Classification and Enterprise Standard Industrial Classification system. There were, however, no significant breaks in comparability between the data shown in this report and those from prior years. A detailed comparison of the industry grouping as a result of these revisions is presented in Statistics of Income—1973, Corporation Income Tax Returns.

In the tables, the data are classified by the industrial activity of both the U.S. parent corporation and the Controlled Foreign Corporation. The industrial classification of the Controlled Foreign Corporation was based on the description of the principal business activity reported on the Form 2952.

Although sufficient information was generally available to classify U.S. corporations by the industry accounting for the largest portion of total receipts, information permitting such classification was less adequate for Controlled Foreign Corporations. Of the approximately 15,000 active Controlled Foreign Corporations included in this report, about 350 were classified as "Nature of business not allocable" because there was insufficient information on the Form 2952 regarding the industrial activity of the foreign corporation. None of the U.S. pacent corporations were classified in this industry category. In addition, in some instances the industry description on the Form 2952 was not adequate to determine in which major industry within an industrial division the foreign corporation should have been classified and this resulted in an overstatement of the "Other" categories within the respective industrial divisions.

Interest Paid by U.S. Corporations

These amounts were deductible as ordinary and necessary business expenses and included interest paid by corporations on business indebtedness. Included in the statistics were amounts of interest paid on installment purchases if they were stated in the contract, as well as certain unstated amounts under Code section 483. For banking and savings institutions the amounts also included interest paid on deposits and withdrawable shares. (See Section 3, table 2.)

Interest Received by U.S. Corporations on Other Than Government Obligations

This interest consisted of amounts received on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium. For installment

sales, interest received included amounts stated in the contract and certain unstated amounts of interest, as provided in Code section 483. (See Section 3, table 2.)

Interest Received (or Paid) by Controlled Foreign Corporations

Interest received or paid was reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). These transactions represented the charge for provision of working capital needs in the case of short-term loans or the return on an investment of loaned capital in the case of long-term loans.

Investment Credit

Investment credit was the reduction, after limitations, of income tax allowed U.S. corporations based on their investment in certain depreciable property (chiefly machinery and equipment) with a useful life of a least 3 years and, for the most part, used within the United States. Such property could not be disposed of or cease to be qualifying property prior to the end of the useful life used as the basis for the credit. Otherwise, the credit already taken had to be repaid as an additional tax for the year in which the disposition occurred.

In general, the investment credit before limitations was equal to 7 percent of "qualified investment" (4 percent in the case of "public utility property"), an amount derived from the cost of the property and designed to give weight to investments in longer-lived assets. The credit claimed could equal the U.S. income tax available for investment credit, i.e., income tax (excluding tax from recomputing prior year investment and work incentive (WIN) credits and additional tax for tax preferences) less foreign tax credit. However, the investment credit was limited to \$25,000 plus 50 percent of the excess over \$25,000. Certain limitations were applicable to special classes or kinds of corporations and for used property. Amounts in excess of these limitations could be carried to other years to be claimed as a credit.

In general, tax reforms in 1975 and 1976 increased the rate of the investment credit before limitations to 10 percent for all taxpayers (including certain public utilities) through 1980, and the limitation on the investment credit was increased to \$100,000. (See Section 3, table 2.)

Net Income (or Deficit)

This was the difference between gross taxable receipts and the ordinary and necessary business deductions allowed by the Code. Gross taxable receipts included, not only actual receipts, but also certain "constructive" receipts (see "Includable Income of Controlled Foreign Corporations" and "Foreign Dividend Income Resulting From Foreign Taxes Deemed Paid").

The statistics for net income are generally larger than the amounts shown for income subject to U.S. tax. The principal reason for this is that certain statutory special (nonbusiness) deductions (mentioned under "Income Subject to U.S. Tax") from net income were allowed most corporations in computing their income subject to U.S. tax. Also, the net income of Small Business Corporations is included in the statistics for net income while only certain long-term capital gains which were taxable to these corporations are included in the statistics for income subject to U.S. tax. Moreover, the net income of life and mutual nonlife insurance companies was not related to income subject to U.S. tax in the same manner that it was for most corporations.

Premiums Received by Controlled Foreign Corporations for Insurance or Reinsurance

Insurance premiums received were reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). They were the amortized costs of a contract to reimburse the beneficiary in the event of a business loss.

Purchases of Tangible Property by Controlled Foreign Corporations

The purchases of tangible property (other than stock in trade) were reported on Form 2952 as a transaction with four different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). They involved the transfer of fixed assets or other personal property from the U.S. parent corporation and other related U.S. entities to the Controlled Foreign Corporation. Transactions between foreign subsidiaries were not included in the data.

Related Persons of Controlled Foreign Corporations

Four categories of related persons of Controlled Foreign Corporations were shown on the 1969 revision of Form 2952. Transactions between Controlled Foreign Corporations and these four categories of related persons are included in the tables in this report. They are the U.S. person (a corporation for purposes of this report) filing the return; any corporation controlled by the U.S. person (i.e., the U.S. parent corporation) filing the return; 10-percent-or-more U.S. shareholders of the Controlled Foreign Corporation (other than the controlling shareholder); and 10-percent-or-more U.S. shareholders of the U.S. corporation filing the return. The 1975 revision of Form 2952 separated the category "any corporation controlled by the U.S. person filing the return" into two separate categories. These categories were "any domestic corporation controlled by the U.S. person filing the return" and "any foreign corporation controlled by the U.S. person filing the return." However, since relatively few U.S. corporations filed the 1975 revision of Form 2952, these two categories were combined to show detail as reported on the 1969 revision. Both revisions of Form 2952 excluded transactions with foreign shareholders (other than foreign corporations controlled by the U.S. person filing the return) of the Controlled Foreign Corporation. (See Section 3, tables 2 and 7.)

Rents Received by U.S. Corporations

Rents were the gross amounts received for the use or occupancy of property. Depreciation, repairs, interest paid, taxes, and other expenses which were related to rents were not deducted directly from the rental income, but were reported among the various itemized business deductions from total receipts. For manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in "Business Receipts." (See Section 3, table 2.)

Royalties Received by U.S. Corporations

Royalties were payments received, generally on an agreed percentage basis, for the use of property rights. Included were amounts received from such properties as copyrights, patents, and trademarks; and from natural resources such as timber, mineral mines, and oil wells. The amount reported was the gross amount received. Expenses relating to royalties, depletion or taxes, for example, were not deducted directly from the income, but were reported among the various itemized business deductions from total gross income.

Excluded from the statistics were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties was included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231. If the overall result of this computation was a net gain, it was eligible for treatment as a long-term capital gain, taxable at the more favorable capital gains rate. If the overall result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss. (See Section 3, table 2.)

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Rents and Royalties Received (or Paid) by Controlled Foreign Corporations

Rents and royalties received or paid were reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). Rents comprised compensation for the use of land, buildings, equipment, and other personal property.

Royalty receipts or payments generally represented compensation for the use of property based on an agreed portion of the income arising from such properties as copyrights, patents, and trademarks; and from natural resources such as timber, mineral mines, and oil wells.

<u>Sales</u> (or <u>Purchases</u>) of <u>Property Rights</u> by <u>Controlled</u> Foreign Corporations

Sales or purchases of property rights were reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). They involved the sale or purchase of rights to patents, trademarks, secret formulas, goodwill, copyrights, and similar intangible property.

Unlike the sale or purchase of stock in trade in the ordinary course of business, the sale or purchase of property rights between the Controlled Foreign Corporation and another foreign subsidiary was reported.

<u>Sales</u> (or <u>Purchases</u>) of Stock in Trade by Controlled Foreign Corporations

Sales or purchases of stock in trade (except in the ordinary course of business where neither party to the transaction was a U.S. person) were reported on Form 2952 as a transaction with five different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). This item primarily covered the sales and purchases of merchandise in the ordinary course of a trade or business. License fees for distribution of personal property could also be included in this item. Transactions involving sales or purchases of stock in trade in the ordinary course of business between foreign subsidiaries were not included in the data.

Total Assets of Controlled Foreign Corporations

Data on total assets were obtained from the end-ofyear balance sheets required to be filed with the Form 2952. The total assets of Controlled Foreign Corporations were net after the reduction for the reserves discussed below for total assets of U.S. corporations. Likewise, when the reserves were reported as liabilities, they were subtracted from the total assets figure reported.

In some instances, balance sheets were not filed or the U.S. corporation filed a consolidated balance sheet for all or some of its Controlled Foreign Corporations without providing enough information to obtain the total assets separately for each of the foreign corporations. Where the total assets figures were not obtained as a result of the field follow-up, no attempt was made to estimate the foreign corporation's total assets as was done for U.S. corporations (see "Zero Assets of Controlled Foreign Corporations").

Total Assets of U.S. Corporations

Total assets were those reported in the end-of-year balance sheet in the corporations' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they were related and total assets were adjusted accordingly.

Asset estimates for the few returns of corporations that failed to provide balance sheet information were obtained from other schedules on the return form; from reference books; and from the relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group.

Total Deductions of U.S. Corporations

As derived for the statistics, total deductions comprised (1) the ordinary and necessary business deductions from gross income, (2) the cost of sales and operations, and (3) net loss from sales of noncapital assets. (See Section 3, table 2.)

Total Receipts of U.S. Corporations

This computed amount was derived for the statistics as follows:

Included items—(1) Gross taxable receipts (before deduction of cost of sales and operations and net losses from sales of noncapital assets), and (2) Nontaxable interest received from State and local Government obligations.

Excluded items—(1) Other nontaxable income recognized by the corporation and (2) Certain taxable income from related foreign corporations only constructively received. (See Section 3, tables 2 and 15.)

Transactions of Controlled Foreign Corporations

Transactions of Controlled Foreign Corporations with five categories of related persons were reported in item 12, lines a-r, of Form 2952 revised January 1975. However, as discussed under "Related Persons of Controlled Foreign Corporations," most of the U.S. corporations included in this study filed the 1969 revision of Form 2952 which showed only four categories of related persons. The transactions included commissions, rents, royalties, dividends, and interest received from, or paid to, related persons of the Controlled Foreign Corporation. Also included were amounts borrowed or loaned; compensation received or paid for the rendition of technical, managerial, engineering, construction, scientific or similar services; sales or purchases of stock in trade (except in the ordinary course of business where neither party to the transaction was a U.S. person); and sales or purchases of property rights, such as patents, trademarks, or secret formulas. (Each of these transactions is described under a separate heading in this section.)

Premiums received from related persons for insurance or reinsurance did not have a corresponding payment-to-related-persons transaction and purchases of tangible property other than stock in trade (except where neither party to the transaction was a U.S. person) did not have a corresponding sales-to-related-persons transaction. Finally, some foreign corporations reported transactions which did not fall into these cate-

gories or which were not clearly labelled. All such transactions were grouped into receipts and payments "Not allocable." However, the "Not allocable" category accounted for a negligible amount of both total receipts and total payments.

The total transactions reported on the Form 2952 could not be used for balance of payments purposes because not all transactions were covered and also because they were limited to those between the Controlled Foreign Corporation and the categories of related persons reported on Form 2952. Consequently, they did not represent the total flow of funds between U.S. entities and foreign corporations. In addition, transactions shown under the column heading "Any corporation controlled by the U.S. corporation filing return" on the 1969 revision of Form 2952 could have been with either a foreign or a U.S. subsidiary of the U.S. corporation.

It should also be noted that a U.S. corporation reporting transactions of a Controlled Foreign Corporation with a U.S. subsidiary included in its consolidated return, may have reported the transactions on the Form 2952 in either the column "U.S. corporation filing the return" or "Any domestic corporation controlled by the U.S. corporation filing return." However, in most instances, all transactions of an affiliated group filing a consolidated return were considered to be with the U.S. parent corporation and were reported in this manner on the Form 2952.

For these statistics, if the taxpayer reported a negative amount for a transaction (other than insurance premiums received and purchases of tangible property), the negative amount was made positive and placed in the corresponding receipt or payment transaction. For example, a negative amount reported in rents and royalties received was made positive and placed in rents and royalties paid. If a negative amount was reported in one of those excluded transactions mentioned above, it was made positive and placed in receipt or payment not allocable. There was no clear explanation for a taxpayer's reporting a negative transaction, but to simplify processing the switch was made.

U.S. Income Tax Before Credits

U.S. income tax before credits was the gross amount of income tax liability before deducting the foreign tax, investment, and work incentive (WIN) credits.

The basic income tax for most corporations consisted of:

- (1) a normal tax of 22 percent on total taxable income plus a surtax of 26 percent on total taxable income in excess of \$25,000 for corporations with 1974 accounting periods ended in 1974 (for purposes of this report, July 1974 through December 1974);
- (2) for corporations with 1974 accounting periods extending into 1975 (ended January 1975 through June 1975, for this report), the Tax Reduction Act of 1975 required a proration of tax since, for 1975, the normal tax rate was reduced from 22 percent to 20 percent for the first \$25,000 of taxable income. For xable income in excess of \$25,000, the normal tax cate remained at 22 percent. Also, the surtax

xable income in excess of \$25,000, the normal tax rate remained at 22 percent. Also, the surtax exemption was increased from \$25,000 to \$50,000, thereby decreasing the amount of income subject to the 48 percent tax rate by \$25,000. The proration was computed as follows: first, the income tax was computed with a \$25,000 surtax exemption and second, with a \$50,000 surtax exemption. The normal tax rate was 20 percent of the first \$25,000 of taxable income and 22 percent of taxable income in excess of \$25,000. Then the two taxes were prorated according to the number of days in the taxable year before and after the December 31, 1974, effective date of the law change;

(3) in lieu of the normal tax and surtax on total taxable income, an alternative tax was allowed, whereby the excess of net long-term capital gain over net short-term capital loss was taxed at the capital gains rate while the balance of income was taxed at the normal tax and surtax rates. This method of computing income tax was not available to regulated investment companies and real estate investment trusts. The alternative capital gains rate was 30 percent in most cases. Under certain conditions, though, it was 25 percent.

In addition to the preceding, the statistics for income tax also included:

- (1) an additional tax for "tax preferences" as defined in Code section 56 ("minimum tax"),
- (2) the tax from recomputing a prior-year investment credit,
- (3) the tax from recomputing a prior-year work incentive (WIN) credit,
- (4) the 30 percent tax on certain long-term capital gains of Small Business Corporations electing to be taxed through their stockholders, and
- (5) the 30 percent tax on undistributed net long-term capital gain (reduced by net short-term capital loss), and the normal tax and surtax on the balance of undistributed income of regulated investment companies and real estate investment trusts.

Statistics for income tax do not reflect the Personal Holding Company tax nor do they reflect any adjustments to the tax liability such as those resulting from:

- (1) recomputation of taxable income to reflect the carryback of net operating losses and certain capital losses for future years,
- (2) reduction of income tax by work incentive (WIN), investment, and foreign tax credits recomputed to take account of the carryback of unused investment and WIN credits and foreign taxes of certain future years,
- (3) audit examinations and other enforcement activities, and
 - (4) uncollectible taxes.

The statistics, therefore, differ somewhat from the actual income tax collections and the final income tax liability of corporations for Income Year 1974. (See Section 3, table 2.)

Western Hemisphere Trade Corporation Deduction

This special deduction was allowed certain U.S. corporations which qualified under section 921 of the Code. To qualify for the deduction, a U.S. corporation must have: (1) conducted all of its business, other than incidental purchases, in the Western Hemisphere (including the United States); (2) derived at least 95 percent of its gross income from sources outside the United States during the 3-year period ending with its current taxable year; and (3) derived at least 90 percent of its gross income from the active conduct of a trade or business during the same 3-year period. Because the Western Hemisphere Trade Corporation deduction was in addition to the ordinary and necessary business deductions allowed under the Code, it is not reflected in net income and, instead, is treated for the statistics as a deduction from net income in arriving at the tax base, income subject to U.S. tax.

The deduction was allowed under Code section 922. It was equal to taxable income (computed without regard to the deduction, i.e., net income minus the statutory special deductions for net operating losses and for intercorporate dividends received and for dividends paid on certain public utility stock) multiplied by a fraction having a numerator of 14 percent and a denominator equal to the combined U.S. normal tax rate and surtax rate.

For 1974, the Western Hemisphere Trade Corporation deduction fraction equalled 14/48 or approximately 29 percent. Thus, taxable income computed for Western Hemisphere Trade Corporations claiming the special deduction was about 29 percent less than the taxable income computed for other domestic corporations. As a result, Western Hemisphere Trade Corporations were able to lower their effective tax rate from 48 to 34 per-

cent, a reduction of 14 percentage points. This 14 percentage point reduction was applicable to any year regardless of the statutory tax rate. For taxable years beginning after December 31, 1979, the provisions for the Western Hemisphere Trade Corporation deduction were repealed. The deduction was gradually phased out beginning in 1976. The numerator of the Western Hemisphere Trade Corporation deduction fraction decreased to 11 percent for 1976, 8 percent for 1977, 5 percent for 1978, and 2 percent for 1979. Because of this reduction, corporations that filed consolidated returns and which took both the Western Hemisphere Trade Corporation deduction and the foreign tax credit (using the overall limitation method) were subject to an additional restriction in taking the foreign tax credit according to Code section 1503 (see "Foreign Tax Credit Claimed"). (See Section 3, table 2.)

Zero Assets of Controlled Foreign Corporations

Controlled Foreign Corporations with zero assets comprised: (1) liquidating or dissolving foreign corporations which had disposed of all assets; (2) merging foreign corporations whose assets and liabilities were reported in the financial statements of the acquiring corporations; and (3) foreign corporations with assets not reported. This last category included foreign corporations whose Forms 2952 showed zero assets but provided no indication of liquidation or merger as well as foreign corporations for which balance sheet data were not provided (see "Total Assets of Controlled Foreign Corporations").

CONTENTS

Form 1120-U.S. Corporation Income Tax Returns,

1974, 156

Form 2952—Information Return with Respect to Controlled Foreign Corporations:

1969 Revision, 162 1975 Revision, 164

NOTE: Although a Form 2952 could also be filed with Forms 1120L, 1120M, 1120S, and Form 1120-DISC, only the Form 1120 is shown here. Copies of the other forms can be found in the regular annual series of Statistics of Income—Corporation Income Tax Returns, 1974.

De	rm ZU pertment of the Treasury	U.S. Corporation Income Tax Return For calendar year 1974 or other taxable year beginning	İ	1974
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	ock If a	Name	D Em	pioper Identification numb
	Consolidated return			······································
	Personal Holding Co.	Number and street	E Cou	nty in which located
•	Business Code No. (See page 7 of Instructions)	City or town, State, and ZIP code	E 501	er total assets from lit
		City of town, State, and ZIP Code	14,	column (D), Schedule
	PORTANTFill in al	applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.	\$ (5.	Instruction R)
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		goods sold (Schedule A) and/or operations (attach schedule)	-1-2	
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į	1	hedule C)	-3	
į		ligations of the United States and U.S. instrumentalities	5	
3		ingarions of the officed states and o.s. instrumentalities	6	
	7 Gross rents		7	
2	8 Gross royaltie		8	
É			9(a)	
•		al gains (attach separate Schedule D)	9(b)	
		(see instructions—attach schedule)	10	
		income—Add lines 3 through 10	11	
-		of officers (Schedule E)	12	
				
		rages (not deducted elsewhere)	13	***************************************
		nstructions)	15	
	17 Taxes (attach	* * * * * * * * * * * * * * * * * * *	16	
	18 Interest		17	
			19	
?		(not over 5% of line 30 adjusted per instructions—attach schedule)	20	
2	21 Depreciation (20	
į	22 Depletion .		22	
			23	
		t-sharing, etc. plans (see instructions)	24	
		efit programs (see instructions)	25	
		K-Mark ask-dulak	26	
		deductions—Add lines 12 through 26	27	
		efore net operating loss deduction and special deductions (line 11 less line 27)	28	
		operating loss deduction (see instructions—attach schedule) [29(a)]	-28	
		cial deductions (Schedule I)		
ı		e (line 28 less line 29)	30	
1		TAX (Schedule J)	31	
i		verpayment from 1973 allowed as a credit .	-31	
		ted tax payments		
		of 1974 estimated tax applied for on Form 4466 .		
		d with Form 7004 (attach copy)	!	
		A DE POST AND A DESCRIPTION OF THE PERSON OF		
1		regulated investment companies (attach Form 2439)		
		pecial fuels, nonhighway gas and lubricating oil (attach Form 4136) .		
		31 less line 32). See instruction G for depositary method of payment	33	
		T (line 32 less line 31)	34	
	35 Enter amount of	ine 34 you want: Credited to 1975 estimated tax Refunded	35	
Ų	nder penalties of perjury,	declars that I have examined this return, including accompanying schedules and statements, and to the be Declaration of preparer (other than tempare) in based on all information of which he has any knowledge.	st of m	knowledge and belief i
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	120 (1974)								Page 2
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5 Total	1						engii corporal		
6 Less	: Inventory at end of year						ach Forms 36		
	of goods sold—Enter on	line 2.		7 Fore	ign dividen	d gross-up	(section 78)		
page	<u>, 1 ⁻, , , , , , , , , , , , , , , , , , , </u>	<u></u>		8 Qua	lifying divide subject to	ands receiv	ed from affili deduction (ection 243	
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	Schedule L Balance Sheets	Beginning of	l taxable year	End of te	xable year
_	ASSETS	(A) Amount	(B) Total	(C) Amount	(D) Total
,	Cash				
	Trade notes and accounts receivable			\	
-			Managanan da Maria da Maria da Maria da Maria da Maria da Maria da Maria da Maria da Maria da Maria da Maria d		
	(a) Less allowance for bad debts			THE THE PARTY OF T	
	Inventories				
4	Gov't obligations: (a) U.S. and Instrumentalities .				
_	(b) State, subdivisions thereof, etc				
	Other current essets (attach schedule)				
	Loans to stockholders				
	Mortgage and real estate loans				
	Other investments (attach schedule)				410411100111100111100111
9	Buildings and other fixed depreciable assets				
	(a) Less accumulated depreciation	\	 		
10	Depletable assets				
	(a) Less accumulated depletion				
11	Land (net of any amortization) ,				
12	Intangible assets (amortizable only)				
	(a) Less accumulated amortization				
13	Other assets (attach schedule)				
14	Total assets				
	LIABILITIES AND STOCKHOLDERS' EQUITY				
15	Accounts payable		The state of the s		
16	Mtges., notes, bonds payable in less than 1 yr.				l
	Other current liabilities (attach schedule)				
	Loans from stockholders				
	Mtges., notes, bonds payable in 1 yr. or more				,
	Other liabilities (attach schedule)				
	Capital stock: (a) Preferred stock			<i>, , , , , , , , , , , , , , , , , , , </i>	***************************************
	(b) Common stock		MANAMANANANANANANANANANANANANANANANANAN		
22	Paid In or capital surplus				
	Retained earnings—Appropriated (attach sch.)				
	Retained earnings—Unappropriated				
	Less cost of treasury stock		,		
	Total liabilities and stockholders' equity		<u> </u>		<u> </u>
	hedule M-1 Reconciliation of Inco	me Per Books Wit	h Income Per Rei	turn	
_					
			7 Income recorded on I	•	ļ
			cluded in this return (
	excess of capital losses over capital gains .			est \$	
	Taxable income not recorded on books this year	}			
•	itemize)	1			
			8 Deductions in this to		İ
	expenses recorded on books this year not de-	Į.	against book income		
	ducted in this return (itemize)			\$	
	(a) Depreciation \$		(b) Depletion	\$	
((b) Depletion \$	•			
		1		***************************************	
	7.1.1.7.			7 and 8	
-	Total of lines I through 5	lated Dealine	O Income (line 28, pag	e 1)-line 6 less 9 .	<u> </u>
	hedule M-2 Analysis of Unappropr		rnings Per Books	(une 24 above)	
			Distributions: (a) Casi	h	***************************************
2 /	Net income per books		(b) Stor	:k	
3 (Other Increases (Itemize)	ļ	(c) Prop	perty	
		6	Other decreases (itemiz	re)	
		7		and 6	
į į	Total of lines 1, 2, and 3	8			

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Instructions for Form 1120 U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

General Instructions

A. Who must file Form 1120.-

- 1 Domestic corporations whether or not having any taxable income, unless exempt under section 501.
- 2 Real estate investment trusts defined in section 856.
- 3. Regulated investment companies defined in section 851.
- 4. Insurance companies described in section 831.
- 5. Certain political organizations described in Revenue Ruling 74-21.
- B. Returns required of certain organizations.-

I.R.B. 1974-2, p. 6.

- 1. Foreign corporations other than life and mutual insurance companies filing Forms 1120L and 1120M-file Form J120F.
- 2. Life insurance companies (sec-' tion 802)-file Form 1120L.
- 3. Mutual insurance companies (section 821)-file Form 1120M.
- 4. Exempt farmers' cooperatives (section 1381)---file Form 990-C.
- 5 Exempt organizations with unrelated trade or business income-file Form 990-T
- 6. Small business corporations (section 1372(a))-file Form 1120S.
- 7. Domestic International Sales Corporations (section 992)—file Form 1120-DISC

C. Where to file .--

If the corporation's principal business, office, or agency is located in	Use this address
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other coun- ties), Connecticut, Maine, Mazzachusetts, New Hamp- shire, Rhode island, Ver- mont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway

	Internal Revenue Service Center 4800 Buford Highway Chambles, Georgia 30005
	Internal Revenue Service Center Cincinnati, Ohio 45298
rkansas, Kansas, Louisiana, lew Maxico, Oklahoma, exas	Internal Revenue Service Center 3651 S. Interregional

Service

	Austin, Taxes 78740
aska, Arizona, Colorado, aho, Minnezota, Montana, abraska, Navada, North akota, Oragon, South	Internal Revenue Servi Center 1160 West 1200 South Street
skota, Ulah, Washington,	Ogden, Utah 84201

Illinois, towa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bennister Road Kensus City, Mo. 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Freano, Celifornia 9388
indiens, Kentucky, North Caroline, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tann. 38110
Delaware, District of Columbia, Maryland,	Internal Revenue Service

Corporations having their principal place of business outside the United States or claiming the benefits of section 931 (relating to income from sources within U.S. possessions) must file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard. Philadelphia, Pennsylvania 19155.

The separate income tax returns of a group of corporations located in several Service Center regions may be filed with the Service Center for the area in which the principal office of the managing corneration that keeps all the books and records is located.

D. When to file .-- in general. Form 1120 must be filed on or before the 15th day of the 3d month after the end of the taxable year.

You may request an automatic 3month extension of time to file Form 1120 by filing Form 7004.

Form 7005 may be used to request an additional extension but only by corporations that have previously obtained an automatic 3-month extension by filing Form 7004.

E. Information returns and forms that may be required.---

- 1. Forms W-2 and W-3.-Employee's wage and tax statement; and transmittal of income and tax state-
- 2. Form W-2P.--Statement for recipients of annuities, pensions or retired pay.
- 3. Forms 1087-DIV, INT, MED, MISC, and OID.—Nominees' information returns for reporting dividends, interest, medical and health care payments, miscellaneous income, and original issue discount that were received as a nominee on behalf of anotherperson.
- (Form 1096).—Annual summary and section 1.442-1 of the regulations and

transmittal of U.S. information returns: and corporate report of nontaxable

- 5. Forms 966 and 1099L.-Information returns regarding dissolution or liquidation, and distributions in liqui-
- 6. Forms 1099-DIV. INT. MED. MISC, OID, PATR, and R.-Information returns for reporting certain dividends, interest income, medical and health care payments, miscellaneous income payments, original issue discount, patronage dividends, and lump-sum distributions from profit-sharing and retirement plans.
- 7. Forms 3921, 3922, and 4067.— Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options.
- F. Period to be covered by 1974 return .-- File the 1974 return for calendar year 1974 and fiscal years beginning in 1974 and ending in 1975. If the return is for a fiscal year, fill in the taxable year space on the form

FINAL RETURNS .-- If the corporation ceases to exist, write "FINAL RE-TURN" at the top of the form.

G. Depositary method of tax payment.---The halance of the tay due (line 33) must be paid in full when the return is filed or in two installments, 50% by the 15th day of the 3d month and 50% by the 15th day of the 6th month after the end of the taxable year.

Corporations must deposit all income tax payments, accompanied by Federal Tax Deposit Form 503 with an authorized commercial bank depositary or Federal Reserve bank. Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue

In Schedule K, list all Form 503 deposits that relate to the taxable year for which this return is filed and which were made before or simultaneously with the filing of this return.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depositary or Federal Reserve bank

Forms 503 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation, Corporations needing Forms 503 may obtain them from the Internal Revenue Service Center where they will file their returns. The application should include the corporation's name identification number, address, and the taxable year to which the deposits relate.

H. Change in accounting period .--4. Form 1096 and Schedule A To change your accounting period, see Form 1128. Application for Change in Accounting Period.

I. Accounting methods. -- Taxable income must be computed using the method of accounting regularly used in keeping the corporation's books and records. In all cases, the method adopted must clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, you may not change the method of accounting used to report income in orlor years (for income as a whole or for any material item) without first obtaining consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next bigher dollar

J. Estimated tax.—A corporation must make estimated tax payments if it can expect its estimated tax (income tax less credits less an estimated tax exemption) to be \$40 or more.

For taxable years beginning in 1975. the estimated tax exemption is 40% of the lesser of (1) \$5,500 or (2) total tax less credits. (Members of a controlled group of corporations must substitute 22% of their surtax exemption for the \$5.500 mentioned above)

Form 1120-W may be used as a worksheet to compute estimated tax.

If you overpaid estimated tax, you may apply on Form 4466 for a "quick refund" if the overpayment is (1) at least 10% of expected income tax liability AND (2) at least \$500. This application must be made within 21/2 months after the end of the taxable year and before you file your tax return.

K. Consolidated returns.—The parent corporation must attach Form 851. Affiliations Schedule, to the consolldated return. For the first year a consolidated return is filed, each subsidiary must attach Form 1122.

File supporting schedules for each corporation included in the consolidated return. The schedules must be in columnar form and show, both before and after adjustments, the items of gross income and deductions a computation of taxable income, balance sheets as of the beginning and end of the taxable year, and a reconciliation of retained earnings. Also attach consolidated balance sheets and a reconciliation of consolidated retained earnings.

L. Stock ownership in foreign corporations.--- If you owned 5% or more in value of the outstanding stock of a foreign personal holding company, attach the statement required by section 551(d).

If you control a foreign corporation or were a 10% or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and

M. Financial statements.—The balance sheets must agree with your books and records. Any differences must be reconciled. Copies of balance sheets required by Federal, State, etc., authorities may be used in place of Schedule L. Certificates of deposit should be included as cash on line 1 of the halance sheet

Banks, insurance companies, and other corporations required to submit substantially similar statements of Income and expense to any Federal, State, etc., authority may submit copies of such statements in place of the information required on lines 1 through 30. page 1. Railroads may substitute form 1090. In such cases, taxable income must be reconciled in Schedule M-1 with the net profit shown on the statement and entered as line 30, page 1.

N. Attachments.--You may use attachments if the lines on the form schedules are not sufficient. They must contain all the required information: must follow the format of the official schedules: and must be attached to the return in the same sequence as the schedules appear on the official form.

If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule but must be entered on page 1.

Enter your name and identifying number on all attachments exactly as shown on your preaddressed label.

- O. Amended return,-Correct any error in a previously filed income tax return by filing Form 1120X, Form 843 (if a claim for refund), or an amended Form 1120. IRS prefers Form 1120X be used to expedite processing.
- P. Transfers to corporation controlled by transferor.--- if a person acquires stock or securities of a corporation in exchange for property, and no gain or loss is recognized under section 351, the transferor and transferee must attach the information required by section 1.351-3 of the regulations.
- Q. Signature.-The return must be signed by the president, vice president treasurer, assistant treasurer, chief ac-

counting officer, or any other corporate officer (such as tax officer) authorized to sign

A receiver, trustee, or assignee must sign any return he is required to file on behalf of a corporation.

- R. Total assets.--- If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.
- S. Corporations that liquidate within one calendar month under section 333.-Such corporations should attach a computation (following the format in Revenue Procedure 65-10 1965-1, C.B. 738, as modified by Revenue Procedure 67-12, 1967-1, C.B. 589) of accumulated earnings and profits including all items of income and expense accrued up to the date the transfer of all property is completed.
- T. U.S. person.—(See question H (2)(c), page 3, Form 1120.)—The term "U.S. person" means: (1) a citizen or resident of the United States, (2) a domestic partnership, (3) a domestic corporation, or (4) any estate or trust (other than a foreign estate or trust within the meaning of section 7701 (a)(31)). See section 1.6038-2(d) of the regulations for exception of certain residents of U.S. possessions.

Owner's country, for individuals, is their country of residence. For all others, it is the country where incarporated, organized, created, or administered.

U. Penalties.-

- 1. A corporation that fails to file its tax return by the prescribed due date including any extensions of time for filing may be subject to a penalty of 5% a month, up to a maximum of 25%, for each month the return is not filed (the penalty is imposed on the net amount due-section 6651(a)(1)).
- 2. A corporation that falls to pay the tax when due may be subject to a penalty of 1/2 % a month or fraction of a month, up to a maximum of 25%, for each month the tax is not paid (the penalty is imposed on the net amount due-section 6651(a)(2)).

The above penalties will not be imosed if the corporation can show that the fallure to file or to pay was due to reasonable cause and not to willful neglect.

These penalties are in addition to the 6% a year interest charge imposed on

3. A corporation that falls to pay the proper estimated tax when due may be subject to an underpayment penalty of 6% a year for the period of underpayment (section 6655).

If you underpaid estimated tax and believe a penalty charge should not be assessed attach Form 2220.

Specific Instructions

(Numbered to correspond with the line numbers on page 1 of the return.)

1. Gross receipts.-Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10. For reporting advance payments and longterm contracts, see section 1.451-5 of the regulations.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (a) gross sales. (b) cost of goods sold. (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount collected, and (f) gross profit on amount collected

2. Cost of goods sold .-- The method of valuing inventories may not be changed without permission. Application for permission to change must be made on Form 3115.

If you elect to use the last-in first-out (LIFO) method of valuing inventory provided in section 472, attach Form 970 or a statement that contains the information required by Form 970 to your return for the first year that method is to be used.

Full absorption method of inventory costing.—Taxpayers engaged in manufacturing or production operations must use the full absorption method of inventory costing. If they are not using the full absorption method of inventory costing, they must change to this under which both direct and certain indirect production costs are included for inventory value purposes.

A special election is provided so that taxpayers will not have to change to the full absorption method for taxable years prior to the year for which the election is made. The election may be made by filing Form 3115 during the first 180 days of any taxable year beginning on or after September 19, 1973 and before September 19, 1975. The change shall be made for the tax year in which the election is made. For further details, see section 1.471-11 of the regulations.

Cost of operations (where inventories are not an income-determining factor) .- If the amount entered on line 2 includes an amount applicable to cost

of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail.

- 4. Dividends .-- (Numbered to correspond with line numbers in Schedule
- [1.] Enter dividends received from domestic corporations subject to Income tax and which are subject to the 85% deduction under section 243(a) (1) Include on this line tayable distributions from a DISC or former DISC that are designated as being eligible for the 85% deduction.
- Small husiness investment comnanies must enter dividends received from domestic corporations subject to income tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule 1. For dividends received from a regulated investment company, see section 854 for the amount subject to the 85% deduc-

So-called dividends or earnings received from mutual savings banks. etc., are really interest and should not he treated as dividende

- [2.] Enter dividends received on the preferred stock of a public utility that Is subject to income tax and is allowed the deduction provided in section 247 for dividends paid.
- [3.] Enter dividends received from foreign corporations and which qualify for the 85% deduction provided in section 245(a)
- 14.1 Enter dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100% deduction provided in section 245(b)

In general, this deduction applies to dividends paid out of the earnings and profits of a foreign corneration for a taxable year during which (1) all of its outstanding stock is owned (directly or indirectly) by the domestic corporation receiving the dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the U.S.

This 100% deduction does not apply if an election under section 1562 (election of multiple surfax exemptions by a controlled group of corporations) is effective for either (1) the tayable year of the domestic corporation in which the dividends are received, or (2) the taxable year of the foreign corporation out of the earnings and profits of which the dividends are paid.

[5.] Enter foreign dividends (including minimum distributions under subpart F) not reportable on lines 3 and 4. Exclude distributions of amounts constructively taxed in the current year or in prior years under subpart F.

- [6.] Include income constructively received from controlled foreign corporations under subpart F. This amount should equal the total of amounts reported in Schedule A. line 5 of Form(s)
- 17.1 Include gross-up for taxes deemed paid under sections 902 and
- 18.1 Enter only those dividends subject to the elective provisions of section 243(b) and are entitled to the 100% dividends-received deduction under section 243(a)(3). Corporations making this election are subject to the provisions of section 1561.
- 19.1 Enter only those dividends that are subject to the elective provisions of section 243(b) and are entitled to the dividends-received deduction as computed under the provisions of section 1564(b). Corporations making this election are subject to the provisions of section 1562 as modified by section
- [10] Enter taxable distributions from a DISC or former DISC that are designated as not being eligible for the 85% deduction.
- [11.] Include dividends (other than capital gain dividends) received from regulated investment companies and hich are not subject to the 85% deduction; dividends from tax-exempt organizations: dividends (other than capital gain dividends) received from a real estate investment trust which for the taxable year of the trust in which the dividends are paid, qualifies under sections 856-858; dividends not eligible for a dividends-received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.
- 6. Other interest.---Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds.

Do not offset interest income against interest expense.

- 7. Gross rents.—Enter the gross amount received for the rent of property. Deduct expenses such as repairs. interest, taxes, and depreciation in the proper lines for deductions.
- 9(a). Net capital gains .-- Every sale or exchange of a capital asset must be reported in detail in Schedule D even though no gain or loss is indicated.
- If the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, compute the alternative tax on separate Schedule D to see if it produces a lesser tax.

9(b). Ordinary gain or (loss),---Enter the total ordinary gain or loss from line 9. Part II. Form 4797

10. Other income.—The attached schedule should include recoveries of bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's tayes

If "other income" consists of only one item, you may identify it by showing the account caption in parentheses on line

Deductions

12. Compensation of officers.--Complete column 8 of Schedule E for your 6 highest paid officers. To determine the highest paid officers, add all allowances, including expense account allowances, to each officer's compensation. Expense account allowance means (1) amounts other than compensation received as advances or reimbursements and (2) amounts paid by or for the corporation for expenses incurred by or on behalf of an officer. Column 8 does not have to be completed for any officer for whom the combined amount is less than \$30,000

This information is to be submitted by each member of an affiliated group included in a consolidated return.

- 14. Repairs. -- Enter the cost of incidental repairs, such as labor and supnlies that do not add to the value or appreciably prolong the life of the property. Include in this line the total amount of repairs from Form 4832.
- 15. Rad dehts.—Rad dehts may be treated in either of two ways-(1) as a deduction for debts that become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application to change the method of computing bad debts must be made on Form 3115

17. Taxes,--Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

Do not include Federal income taxes. foreign or U.S. possession income taxes if a foreign tax credit is claimed or taxes not imposed on the corporation. See section 164(d) for apportionment of taxes on real property between seller and purchaser.

18. Interest .- Do not include interest on indebtedness incurred or continued to purchase or carry obligations on which the interest is wholly exempt from income tax. (Section 265.)

Mutual savings banks, building and loan associations, and cooperative banks should enter amounts paid or credited to the accounts of depositors as dividends, interest, or earnings.

See section 267 for limitation on deductions for unpaid expenses and interest in transactions between related taxpavers.

19. Contributions.-Enter contributions or gifts actually paid within the taxable year to or for the use of charitable and governmental organizations described in section 170(c) and any unused contributions carried over from prior years.

The total amount claimed may not exceed 5% of taxable income (line 30) computed without regard to (1) any deduction for contributions. (2) the special deductions in line 29(b), (3) deductions allowed under sections 249 and 250, (4) any net operating loss carryback to the taxable year under section 172, and (5) any capital loss carryback the taxable year under section 1212(a)(1).

Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the next 5 taxable years.

A contribution carryover is not allowed, however, to the extent that it increases a net operating loss carryover. See section 170(d)(2)(B)

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month after the end of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, stating that the resolution authorizing the contributions was adopted by the board of directors during the taxable year, and a copy of the resolution, must both be attached to the return.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, describe the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how it was determined.

Special rule for contributions of certain property .-- If you make a charitable contribution of property, the contribution must be reduced by the sum

- (1) the ordinary income and (2) for certain contributions, 621/2 % of the long-term capital

that would have resulted if the property were sold at its fair market value. The

reduction for 621/2 % of the long-term capital gain applies to (1) contributions of tangible personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contributions of any property to or for the use of certain ori vate foundations, (Section 170(e).)

Bargain sale to a charitable organization.--- If you take a charitable contribution deduction for property sold to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

20. Amortization.--If you claim a deduction for amortization, attach a schedule showing: (1) a description of the expenditures being amortized; (2) date acquired, completed, or expended: (3) amount being amortized: (4) amortization deducted in prior years: (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

See section 169 and related regulations for conditions under which the cost of certified pollution control facilities may be amortized over 60 months.

Also see section 188 for conditions under which certain expenditures for on-the-job training and child care facilities may be amortized over 60 months.

- 21. Depreciation.—See instructions for Schedule G.
- 22. Depletion .- The percentage depletion rate for oil and gas wells is 22%. See section 613(b) for rates applicable to other natural deposits.
- Attach Form T if a deduction is claimed for depletion of timber.
- 24. Pension, profit-sharing, etc. plans .-- File Form 4848 with a Schedute & (Form 4848) and Form 4849 on or before the 15th day of the 5th month following the close of your taxable year if you have adopted a pension, profitsharing, or other funded deferred com-
- 25. Employee benefit programs .--Enter the amount of your contributions to employee benefit programs (e.g. insurance, health and welfare programs) that are not an incidental part of a pension, profit-sharing, etc., plan included on line 24.
- 26 Other deductions.--- No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to wholly exempt in-

come must be allocated to such income, and items directly attributable to any class of taxable income must be allocated to such taxable income.

If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion of the item, determined in the light of all the facts and circumstances in each case, must be allocated to each.

Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class. Show the amount ellocated by apportionment separately.

29(a). Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172(a).)

Generally, a net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of the loss that may be carried to each of the other 7 taxable years is the excess, if any, of the loss over the sum of the taxable income for each of the prior taxable years to which the loss may be carried. (Section 172(b).)

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications under section 172(d):

- (1) No net operating loss deduction is allowed.
- (2) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.
- (3) The special deductions in line 1 of Schedule 1 are computed without regard to the 85% limitation provided in section 246(b). See section 1.172–2 of the regulations.
- (4) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to section 247(a)(1)(B).

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable incomie that must be subtracted from a net operating loss to determine the portion of such loss that will still be available to carry to a later year:

(a) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not (b) The net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter, and under certain circumstances, without regard to any portion of a net operating loss attributable to a foreign expropriation loss.

If you have a net operating loss carryback and want a "quick refund" of taxes, file Form 1139 within 12 months after the close of the taxable year in which the net operating loss occurred. (Section 6411.)

If a net operating loss carryback creates an unused investment credit or an unused work incentive (WIN) credit in a preceding year, the unused credit may be carried back to the 3 preceding years (however, the WIN credit cannot be carried back to years beginning before 1972), and, under the provisions of section 6411, a quick refund of the taxes affected may be obtained by filing form 1139.

29(b). Special deductions,---See instructions for Schedule I.

Schedule G—Depreciation

Complete Schedule G if you claim a deduction for depreciation of property, leasehold improvements, patents, or copyrights. Form 4562, Depreciation, may be used as a supplement to Schedule G.

Salvage value.—Salvage value must be taken into account in determining the depreciation deduction except under the decilning balance method, Class Life (ADR) System, or Guideline Class Life System. For personal property (other than livestock) with a useful life of 3 years or more, salvage value may be reduced by an amount not in excess of 10% of the cost or other basis of the property. Property cannot be depreciated below a reasonable salvage value after you make the above salvage value reduction.

Tangible property other than real property.—Tangible personal property, whether new or used, may be depreciated under the straight line method or the 150% declining balance method.

New tangible personal property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, or (3) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used.

New section 1250 property.---The

double declining balance and sum of the years-digits methods may be used only for new residential rental property from which at least 80% of the gross rental income is derived from rental of residential units. Other new real property may be depreciated under the straight line or 150% declining balance methods.

Used section 1250 property.—Used residential rental property with a useful life of 20 years or more may be depreciated under the 125% declining balance method. Other used real property may be depreciated under the straight line method.

Rehabilitation expenditures for fowincome rental housing.—You may elect to compute the depreciation deduction under section 167(k) for rehabilitation expenditures incurred for low-income rental housing under the straight line method using a useful life of 60 months and no salvage value in lieu of any other method of computing depreciation. For details, see section 167(k).

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20% of the cost (before adjustment for salvage value) of new or used tangible personal property with a useful life of 6 years or more, up to an aggregate cost of \$10,000.

Controlled corporate groups must apportion this \$10,000 amount among members of the group. For this purpose, section 179(d)(7) provides a special definition of controlled groups.

If the additional first-year allowance is elected, the basis of the property must be reduced by the amount of the deduction before computing the ordinary depreciation.

Schedule I-Special Deductions

(Numbered to correspond with line numbers in Schedule I.)

1. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100% of dividends received from domestic corporations subject to income tax. (Section 243(a)(2).)

No deduction is allowed under section 243 for a dividend from a DISC or former DISC (as defined in section 992 (a)) to the extent such dividend is paid out of the corporation's accumulated DISC income or previously taxed income, or is a deemed distribution under section 995(b)(1).

In general, no dividends-received deduction will be allowed on any share of stock (a) that is disposed of if the corporation held it 15 days or less, or (b) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities.

2. Limitation on dividends-received deduction.—Line 2 may not exceed 85% of (line 28, page 1, less the sum of lines 3, 4, and 6 of Schedule 1). For this purpose, line 28, page 1, is to be computed without regard to any capital loss carryback to the taxable year under section 1212(a)(1).

In a year in which a net operating loss occurs, sections 172(d) and 246(b) provide that this 85% illimitation does not apply even if the loss is created by the dividends-received deduction.

In the case of a small business investment company, the dividends-received deduction of 100% included in line 2 is not subject to the overall 85% limitation.

Financial institutions should see section 596 for special limitation on dividends-received deduction.

- 5. Deduction for dividends paid on certain preferred stock of public utilities.—Section 247 allows public utilities a deduction of 29.167% of the lesser of (1) dividends paid on their preferred stock during the taxable year, or (2) taxable income computed without regard to this deduction. In a year in which a net operating loss occurs, section 172(d) provides that the deduction is to be computed without regard to section 247(a)(1)(B).
- 6. Deduction for Western Hemisphere trade corporations.—Section 922 allows Western Hemisphere trade corporations a deduction of 29.167% of taxable income computed without regard to this deduction.

However, no deduction is allowed to a corporation for a taxable year for which it is a DISC or during which it owns directly or indirectly at any time stock in a DISC or former DISC as defined in section 992(a).

Schedule J-Tax Computation

1. Surtax exemption.—In general, corporations are entitled to a \$25,000 surtax exemption. Certain controlled corporations, however, are limited to a smaller amount under the provisions of

sections 1561, 1562, and 1564. (See section 1563 for definition of controlled group.) of the salaries and wages paid or insertion 1563 for definition of controlled group.) The credit is allowed for the

Under the provisions of section 1561, a controlled group of corporations, with respect to a specified December 31, must divide one \$25,000 surtax exemption equally among all component members of the group unless the group specifically consents to split up the \$25,000 amount among all component members in accordance with an apportionment plan. See section 1561 and the regulations thereunder for the time and manner of making the consent.

For taxable year 1974, only one member of a group that has made an election under section 1562 may claim a full \$25,000 surtax exemption. The other members are each limited to \$4,167. (Fiscal year 1974–75 members, see below.) Section 1564(a)(2) provides that the component members of the controlled group must elect which member is to receive the full \$25,000 and which members are to be limited to \$4,167. See section 1.1564–1(b) of the regulations for the manner of making the election.

If the group elects to have each component member claim a separate surtax exemption under section 1562, each component member must pay an additional tax of 6% of the amount of income equal to its surtax exemption. If only one member of the group has any taxable income, the 6% tax does not apply. (Section 1562(b)(1)(A).)

Special rules apply to those members of a controlled group having a fiscal year beginning in 1974 and ending in 1975. See Form 1120-FY and example (7) of section 1.21-1(n) of the regulations.

2. Mutual savings banks conducting life insurance business.—The tax under section 594 consists of the sum of (1) a partial tax computed on Form 1120 on the taxable income of the bank determined without regard to income or deuctions allocable to the life insurance department; and (2) a partial tax on the taxable income computed on Form 1120L of the life insurance department. Enter the combined tax on line 5 of Schedule J, Form 1120. Attach Form 1120L as a schedule and identify as such.

3. Credit for wages paid or incurred in Work Incentive (WIN) Program.— Employers may claim a credit of 20%

of the salaries and wages paid or incurred to employees hirêd under a WIN program. The credit is allowed for the salaries and wages paid or incurred for the first 12 months of employment. For special rules and limitations, see Form 4874 and sections 50A and 50B.

4. Tax from recomputing a prior year WIN credit.—If a WIN employee is dismissed before the end of the first 12 months of employment or during the following 12 calendar months, you must repay (with certain exceptions) any tax credit previously taken on the salaries and wages paid or incurred to that employee. (See Form 4874.)

The tax from recomputing a prior year work incentive credit may not be offset against the current year's work incentive credit.

5. Tax from recomputing a prior year investment credit.—If property is disposed of prior to the life-years category used in computing the investment credit, the credit must be recomputed using as the useful life the period the property was actually held. If the credit taken, including carrybacks and carryovers, exceeds the recomputed credit, the tax in the year of disposition must be increased by the excess. Form 4255 may be used to compute the tax.

The tax from recomputing a prior year investment credit may not be offset against the current year's investment credit

6. Minimum tax on tax preference items.—Corporations having tax preference items in excess of \$30,000 must attach Form 4626, Computation of Minimum Tax.

Items of tax preference are: (1) accelerated depreciation on real property, (2) accelerated depreciation on personal property subject to a net lease, *(3) amortization of certified pollution control facilities, (4) amortization of railroad rolling stock, (5) amortization of on-the-job training facilities, (6) amortization of on-the-job training facilities, (7) reserves for losses on bad debts of financial institutions, (8) excess percentage depletion, and (9) capital gains.

*Applies only to personal holding companies

Single copies of Publication 334, Tax Guide for Small Business (1975 edition), may be obtained without cost from most IRS offices.

Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions are based, in general, on the Enterprise Standard Industrial Classification system developed by the Office of Management and Budget, Executive Office of the President, to classify enterprises by type of activity in which they are engaged. The system follows closely the Standard Industrial Classification used to classify establishments.
Using the list below, enter on page 1, under C, the code num-

ber for the specific industry group from which the largest per-centage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under M, state the principal business activity and principal product or service that account for the largest percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "Cereal preparations."

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AGRICULTURE, FORESTRY, AND FISHING	Code Stone, clay, glass, and concrete products:	Code 5130 Apparet, piece goods, and notions.
Code 9400 Agricultural production. 9600 Agricultural services, forestry, fishing, hunting, and trapping. MINING	3225 Glass products. 3240 Cement, hydraulic. 3270 Concrete, gypsum, and plaster products. 3298 Other nonmetallic mineral products.	Code 5330 Apparai, piece goods, and notions. 5340 Grocaries and related products, except mests and mest products. 5347 Mests and mest products. 5349 Farm-product raw materials.
nunting, and trapping.	3298 Other nonmetallic mineral products. Primary metal industries:	5170 Petroleum and netroleum products.
Metal Michae	3370 Ferrous metal industries; misc. primary metal products.	5180 Alcoholic beverages, 5190 Misc. nondurable goods.
1010 fron ores. 1070 Copper, lead and zinc, gold and silver	3380 Nonferrous metal Industries.	RETAIL TRADE
ores. 1098 Other metal mining. 1150 Coal mining.	Fabricated metal products, except machinery and transportation equipment:	Building materials, hardware, garden supply, and mobile home dealers: 5220 Building materials dealers.
Oll and gas extraction:	3410 Metal cans and shipping containers. 3428 Cutiery, hand tools, and hardware; scraw machine products, bolts, and similar	5220 Building materials dealers. 5251 Hardware stores.
1330 Crude petroleum, natural gas, and natural gas liquids.	products.	5265 Garden supplies and mobile home dealers. 5300 General merchandise stores.
1380 Oil and gas field services. Nonmetallic minerals (except fuels) mining:	3430 Plumbing and heating, except electric and warm air.	5400 Food stores.
1430 Dimension, crushed and broken stone; sand and gravel.	3440 Fabricated structural metal products. 3460 Metal forgings and stampings.	Automotive dealers and service stations: 5515 Motor vehicle dealers, 5541 Gasoline service stations.
1498 Other nonmetallic minerals, except fuels.	3470 Costing, engraving, and allied services. 3480 Ordnance and accessories, except vehicles.	5598 Other automotive dealers.
CONSTRUCTION General building contractors and operative	and guided missiles. 3490 Misc, fabricated metal products.	5500 Apparal and accessory stores. 5700 Furniture and home furnishings stores. 5800 Esting and drinking places,
builders: 1510 General building contractors. 1531 Operative builders.		Misc. retail stores: 5912 Drug stores and proprietary stores.
1531 Operative builders. 1600 Heavy construction contractors.	Machinery, except electrical: 3520 Farm machinery. 3530 Construction, mining, and materials	5921 Liquor stores.
Special trade contractors:	handling machinery and equipment. 3540 Metalworking machinery.	5995 Other misc. retail stores. FINANCE, INSURANCE, AND REAL ESTATE
1711 Plumbing, heating, and air conditioning. 1731 Electrical work. 1798 Other special trade contractors.	3550 Special Industry machinery, except metaworking machinery. 3560 General industrial machinery.	Banking: 6030 Mutual sayings banks.
MANUFACTURING	3570 Office, computing, and accounting machines.	6060 Bank holding companies. 6090 Banks, except mutual savings banks and
Food and kindred products: 2010 Meat products.	3598 Engines and turbines, service industry machinery, and other machinery, except	bank holding companies.
2020 Dairy products. 2030 Preserved fruits and vegetables.	electrical.	Credit agencles other then benks: 6120 Sevings and loan associations. 6140 Personal credit institutions.
2040 Grain mili products. 2050 Rakery products.	Electrical and electronic machinery, equipment, and supplies:	6150 Business credit institutions.
2060 Sugar and confectionery products, 2081 Mait liquors and mait.	3630 Household appliances. 3665 Radio, television, and communication	6199 Other cradit agencies. Security, community brokers, dealers,
2088 Alcoholic beverages, except mait liquors and mait.	equipment. 3670 Electronic components and accessories. 3698 Other electric equipment.	exchanges, P. a services: 6210 Secry brokers, dealers, and flotation
2089 Bottled soft drinks, and flavorings. 2096 Other food and kindred products.	Transportation equipment:	52 Commodity contracts brokers and deal-
2100 Tobacco manufactures. Textile mill products:	3710 Motor vehicles and equipment	ers; security and commodity exchanges; and allied services.
2228 Weaving mills and textile finishing.	3725 Aircraft, guided missiles and parts, 3730 Ship and boat building and rapairing. 3798 Other transportation equipment.	Insurance: 6355 Life Insurance, 6356 Mutual Insurance, except life or marine
2298 Other textile mill products.	Measuring and controlling instruments: photo-	and certain fire or flood insurance com-
Apparel and other textile products: 2315 Men's and boy's clothing.	graphic and medical goods, watches and clocks: 3815 Scientific instruments and measuring de-	panies. 6359 Other insurance companies.
2345 Women's and children's clothing. 2388 Hats, caps, millinery, fur goods, and other apparel and accessories.	vices; watches and clocks. 3845 Optical, medical, and ophthalmic goods.	6411 Insurance agents, brokers, and services. Real Estate:
2390 Misc. fabricated textile products.	3845 Optical, medical, and ophthalmic goods. 3860 Photographic equipment and supplies. 3998 Other manufacturing products.	6511 Real estate operators (except developers) and lessors of buildings. 6516 Lessors of mining, oil, and similar
Lumber and wood products, except furniture: 2415 Logging camps and logging contractors, sawmills and planing mills.	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES	6516 Lessors of mining, oil, and similar property.
sawmilis and planing mills. 2430 Millwork, plywood, and related products.		property, 6518 Lessors of railroad property and other reat
2430 Millwork, plywood, and related products. 2498 Other wood products, including wood buildings and mobile homes. 2500 Furniture and fixtures.	Transportation; 4000 Railroad transportation.	property. 6550 Subdividers and developers. 6599 Other real estate.
2500 Furniture and fixtures. Paper and allied products:	4100 Local and interurban passenger transit, 4200 Trucking and warehousing.	Holding and other investment companies:
2625 Pulp, paper, and board mills. 2699 Other paper products.	4400 Water transportation. 4500 Transportation by air.	Holding and other investment companies: 6742 Regulated investment companies. 6743 Real estate investment trusts. 6744 Small business investment companies.
Printing, publishing, and affled industries: 2710 Newspapers.	4600 Pipe lines, except natural gas. 4700 Other transportation services.	6749 Holding and other investment companies, except bank holding companies.
2720 Periodicals. 2735 Books, greating cards, and misc.	Communication: 4825 Telephone, telegraph, and other com-	SERVICES
publishing. 2799 Commercial and other printing, and print-	munication services, 4830 Radio and television broadcasting.	7000 Hotels and other lodging places. 7200 Personal services.
ing trade services.	Electric, gas, and sanitary services: 4910 Electric services.	Business services: 7310 Advertising.
Chemicals and allied products: 2815 Industrial chemicals, plastics materials	4920 Gas production and distribution.	7389 Business services, except advertising. Auto repair and services; misc. repair services:
and synthetics. 2830 Drugs.	4930 Combination utility services. 4990 Water supply and other sanitary services.	7500 Auto repair and services. 7600 Misc, repair services.
2840 Soap, cleaners, and tollet goods. 2850 Paints and allied products.	WHOLESALE TRADE	Amusement and recreational services:
2898 Agricultural and other chemical products. Petroleum refining and related industries	Durable 5010 Motor vehicles and automotive equipment.	7812 Motion picture production, distribution, and services. 7830 Motion picture theaters.
(including those integrated with extraction): 2910 Petroleum refining (including those inte-	5030 tumber and construction materials. 5050 Metals and minerals, except petroleum	7900 Amusement and recreation services, ex- cept motion pictures.
grated with extraction). 2998 Other petroleum and coal products.	and scrap. 5060 Flectrical goods.	Other Services
Rubber and misc. plastics products:	5070 Hardware, plumbing and heating	8015 Offices of physicians, including esteo- pathic physicians. 8021 Offices of dentists.
3050 Rubber products; plastics footwear, hose and belting. 3070 Misc. plastics products.	5080 Machinery, equipment, and supplies. 5098 Other durable goods.	8050 Nursing and personal core facilities. 8071 Medical laboratories.
2070 misc. piestics products.	Nandurable	8099 Other medical services.

Nondurable
5110 Paper and paper products.
5129 Drugs, chemicals, and allied products.

form **2952**

Information Return with Respect to Controlled Foreign Corporations

(Under Section 6038 of the Internal Revenue Code)

Department of the Treasury

Internal Revenue Serviça				RD2F Y02F 19			
		beginning		, 19, and ending			
ame of United States	person					Identifying nu curity number of tification number	r employer ider
ddress						individual)	
he following Informa mounts must be stat	tion must be submi ed in U.S. dollars	tted on a separate and all information	Form a mus	2952 for each Controll of be in the English Ian	ed Foreign guage.	Corporation (Se	e instructions)
. (a) Name and addre	ess of foreign corpore	ation				(b) Employer ide if any	ntification No.,
Name and address o	f statutory or residen	nt agent in country o	of inco	orporation	f_		
. (a) Name and addre	ss of branch or age	ent in the United Stat	tes	 		(b) Identifying n	umber
		····					
Name and address o	i custodian of books	and records and lo	cation	of books and records if o	litierent from	n such address-	
Nature of business or	nd principal cities a	nd countries where	condu	cted			
Date of incorporation		tion furnished for pe		nding	8. Country	under whose la	ws incorporated
(a) Description of ea	ch class of stock					ch class outstand	
				of the beginning of the a accounting period	nnuqi	at the end of the ar peri	inual accounting
		***************************************	••••••				
). The following information annual accounting mental schedule):	nation must be sub period 5 percent o	omitted for each Ur or more in value of	nited any	I States person who is a s class of outstanding stock	hareholder (If more sp	owning at any cace is needed o	time during the
NAME OF SHA	REHOLDER	IDENTIFYING NUMBER		ADDRESS		CLASS OF STOCK	NUMBER OF SHARES HELD
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	\$		\$			
(c)	Distributions out of current earnings and profits \$		(d) Other distributions  \$	(give source)		
12.	*Enter a summary showing the total amount of e period, between the controlled foreign corpora	ach of the following to	ypes of transactions whi the persons enumerate	ich took place during t ed in columns (2), (3),	he annual accounting	
	(1) TRANSACTIONS OF CONTROLLED FOREIGN CORPORATION	(2) UNITED STATES PERSON FILING RETURN	(3) ANY CORPORATION CON- TROUED BY U.S. PERSON FILING RETURN	10 PERCENT OR MORE U.S. SHARHOLDER OF CON- TROLLED FOREIGN COR- PORATION (OTHER I HA N CONTROLLING SHARE- HOLDER)	(5)  10 PERCENT OR MORE US SHAREHOLDER OF DO MESTIC CORPORATION FILING THIS RETURN	
(a)	Sales of stock in trade (except in the ordinary course of business where neither party to the transaction is a U.S. person)					
	Sales of property rights (e.g., patents, trade- marks, secret formulas, etc.)	•••••				
(c)	Compensation received for the rendition of technical, managerial, engineering, construction, scientific, or like services.					
(d)	Commissions received					
(e) (i)	Rents and royalties received. Amounts borrowed (other than open accounts which arise and are collected in the ordinary course of business).					
(a)	Dividends received	•••••••				
	Interest received				***************************************	
	Premiums received for insurance or reinsurance.				***************************************	
(a)	Total (lines (a) through (i)).  Purchases of stock in trade (except in the					
(b)	party to the transaction is a U.S. person)  Purchases of tangible property (other than stock in trade, except where neither party to the transaction is a U.S. person).	***************************************				
	Purchases of property rights (e.g., patents, trademarks, secret formulas, etc.).  Compensation paid for the rendition of technical, managerial, engineering, construction, scientific, or like services.				•••••	
(e)	Commissions paid				***************************************	
(f) (g)	Rents and royalties paid.  Amounts loaned (other than open accounts which arise and are collected in the ordinary course of business).					
(h)	Dividends paid			·		
(1)	Interest poid				***************************************	
	Total (lines (a) through (i))					
	If an entry would be made in the above schedules occurred.  "If the United States person is a bank, as descr." "Transactions" shall not as a person time.	that to assume 501				
with	ustomers; In any event, however, deposits in accoudrawals from such accounts shall be summarized	unts between a foreig by reporting end-of	n corporation controlled month balances.	by a United States pe	entered into on behall son, and a bank, and	
13.	The following financial statements for the annu- this return: (a) Profit and loss statement for the accounts (include both opening and closing bal	penoa; (b) palance	of the foreign corpora sheet as of the end of t	ition shall be filed with the period; (c) Analysis	and made a part o of changes in surplu	
14.	Exchange rate used		(If mo	re than one rate is us	ed, attach stalement.	
	If this return is filed on behalf of another person	n or is a joint return				
15.	NAME		ADD	155		

#### Instructions

- A. REQUIREMENT OF RETURN.—Every United States person shall make a separate annual information return on form 2952 with respect to each annual accounting period beginning after December 31, 1952, of each foreign corporation which that person controls for an uninterrupted period of 30 days or more during such annual accounting period.
- B. UNITED STATES PERSON.—The term "United States person" means: (1) a citizen or resident of the United States, (2) a domestic partnership, (3) a domestic orporation, and (4) any estate or trust (other than a foreign estate or foreign trust, the income of which from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includably in gross income under Subtitle A of the Internal Revenue Code). See Section 1.6038-2(d) of the regulations for exception of certain residents of United States possessions.
- C. CONTROL.—A person shall be deemed to be in control of a for-C. CONTROL—A person shall be deemed to be in control of a foreign corporation if he owns stock possessing more than 50 percent of
  the total combined voting power of all classes of stock entitled to vote,
  or more than 50 percent of the total value of shares of all classes
  of stock of the foreign corporation. A person in control of a corporation which, in turn, owns more than 50 percent of the combined
  voting power, or of the value, of all classes of stock of another corporation is also treated as being in control of such other

Example.—Corporation A owns 51 percent of the voting stock in Corporation B. Corporation B owns 51 percent of the voting stock in Corporation C. Corporation C in turn owns 51 percent of the voting stock in Corporation D. Corporation D is controlled by Corporation D.

Corporation A.

D. ATTRIBUTION RULES.—For the purpose of determining control of domestic or foreign corporations the constructive ownership rules of section 318(a) shall apply, except that:

(1) Stock owned by or for a partner or a beneficiarry of an estate or trust shall not be considered owned by the partnership, estate, or trust when the effect is to consider a United States person as owning stock owned by a person who is not a United States person;

ing stock owned by a person who is not a United States person;

(2) A corporation will not be considered as owning stock owned
by or far a 50 percent or more shareholder when the effect is to
consider a United States person as owning stock owned by a person
who is not a United States person; and

who is not a officer states person; and
(3) If 10 percent or more in value of the stock in a corporation is owned, directly or indirectly, by or for any person, subparagraph (C) of section 318(a)(2) shall apply.

-

- E. PERIOD COVERED BY RETURN.—The information required by this return shall be furnished for the annual accounting period of the foreign corporation ending with or within the United States person's taxable year.
- F. TIME AND PLACE FOR FILING RETURN.—Returns on Form 2952 shall be filed with the United States person's income tax return. An application for an extension of time for filing a return of income is also considered as an application for an extension of time for liting returns on Form 2952.
- Illing returns on rorm 2952.

  G. TWO OR MORE PERSONS REQUIRED TO SUBMIT THE SAME INFORMATION—If two or more persons are required to furnish information with respect to the some foreign corporation for the same period, such persons may, in lieu of making separate returns, jointly make one return. Such joint return shall be filled with the income lax return of any one of the persons making such joint return.
- H. PERSONS EXCEPTED FROM FURNISHING INFORMATION -Any person required to furnish information under this section with respect to a foreign corporation need not furnish that information provided all of the following conditions are met:
- (1) Such person does not directly own an interest in the foreign
- (1) Such person does not directly own an interest in the loreign corporation;
  (2) Such person is required to furnish the information solely by reason of attribution of stock ownership from a United States person;
  (3) The person from whom the stock ownership is attributed furnishes all of the information required of the person to whom the stock ownership is attributed.
- ance: ownership is dirributed.

  I. STATEMENT RECUIRED.—Any person who is required to file this return but does not do so because the information will be furnished by another person, must file a statement with his return indicating that such liability will be solistled and identify the return with which the information will be filed and the place of filing. The statement below may be used for this purpose.
- J. PENALTIES.—The information required by section 6038 of the Code must be furnished even though there are no foreign taxes which would be reduced. For criminal penalties for failure to file a return and filing a false or fraudulent return, see sections 7203, 7206, and 7207.
- K. EFFECT ON TAX CREDIT.-Failure to furnish any information a. EFFECT ON TAX CREDIT.—Failure to hirmsin any information required by section 6038 will result in a reduction in the foreign taxes which are taken into account when figuring the credit under sections 901, 902, and 960 as provided in detail in paragraph (t) of Section 1.6038-2, Income Tox Regulations.

STATEMENT IN REGARD	IO	FILING	RECHIREMENT	OF	FORM	9050
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I have not filed Form 2952 k	because (check	applicable box)
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☐ I am excepted from filing and information will be furnished by the person from whom the stock ownership is attributable.

☐ A joint return	has or	will	be	filed.
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Person fili	ng this statement	The information required to be furnished on Form 2952 will be filed by:
Name		Name
Address		Address
Identifying number	Year	Internal Revenue Service office Identifying number

U.S. GOVERNMENT PRINTING OFFICE 1969 - Q-326-364

Form 2952 (Rev. Jan. 1975)		Informa Contro (Under	ntion Return wit olled Foreign Co Section 6038 of the Interna	n Kespect to orporations   Revenue Code)	
	r calendar year		year beginning		19
lame of United States pe	erson			number, or en	nber (social security ployer identification
ddress				number if othe	r than individual)
			a separate Form 2952 for J.S. dollars and all informat		
(a) Name and address					identification num-
Name and address or	statutory o	r resident agent in c	ountry of incorporation		<del></del>
(a) Name and addre	ss of branch	or agent in the U.S.		(b) Identifying	number
Name and address o	f custodian	of books and records	s and location of books and	records if different from	such address
(a) Principal business ac	ctivity	(b) Business cod	e number (c) Principal cities	and countries where busines	s is conducted
Date of incorporation	7 Information		the foreign corporation's per 9 , ending , 1	9 .	whose laws incorporated
(a) Description of ea	ch class of s	tock		(b) Number of shares of at the beginning of the annual accounting period	at the end of the annu- accounting period
				ļ	··
10 (a) Total percentage counting period	of voting s	tock of the foreign co	orporation owned by you at the	ne end of the annual ac-	
(b) The following info			ach U.S. person who is a shar nore in value of any class of		ne during the foreign
Name of shareholder		Identifying number	Address	Class of stock	Number of shares held
		***************************************			-
***************************************					
	I			1	ì
	- {	Į.		i	l
•••••					
					-
1 (a) Current earnings	and profits	(see sections 902 and	1 954(a) and the regulations	theraunder) *	
(b) Current foreign i	ncome, war		1 954(a) and the regulations offits taxes paid or accrued (e		
	ncome, war	profits, and excess pr	ofits taxes paid or accrued (e		
(b) Current foreign in on distributions) (c) Distributions out (d) Distributions out	of current of accumula	profits, and excess pr arnings and profits ited earnings and pro	ofits taxes paid or accrued (e	xclude amounts withheld	

(1)	(2)	(3)	1 (4) .	(5)	(6)
Transactions of controlled foreign corporation	U.S. person filing return	Any domestic corporation controlled by U.S. person filing return	Any foreign corporation controlled by U.S. person filing return	10% or more U.S. shareholder of controlled foreign corporation (other then controlling shareholder)	10% or more U.S. shareholder of domestic corporation filing this return
a) Sales of stock in trade (except in the ordinary course of business where neither party to the transaction is a U.S. person) .					
<ul> <li>Sales of property rights (e.g., patents, trademarks, secret formulas, etc.)</li> <li>Compensation received for technical, managerial, engineering, construction, scientific, or like services</li> </ul>				•••••	
d) Commissions received				***************************************	
(e) Rents and royatics received .  f) Amounts borrowed (other than open accounts which arise and are collected in the ordinary course of business) .				***************************************	***************************************
g) Dividends received		***************************************	***************************************		
h) Interest received					
(1) Premiums received for insurance or reinsurance					
Total (lines (a) through (i))	<u> </u>				
<ol> <li>Purchases of stock in trade (except in the ordinary course of business where neither party to the transaction is a U.S. person)</li> </ol>					
k) Purchases of tangible property other than stock in trade (except where neither party to the transaction is a U.S. person)					
Purchases of property rights (e.g., patents, trademarks, secret formulas, etc.)					
(m) Compensation paid for technical, man- agerial, engineering, construction, sci- entific, or like services.				***************************************	
n) Commissions paid					
<ul> <li>Rents and royalties paid</li> <li>Amounts toaned (other than open accounts which arise and are collected in the ordinary course of business)</li> </ul>		[. <del></del>	-	***************************************	
g) Dividends paid			·····	***************************************	***************************************
r) Interest paid		<u> </u>	-		
Total (lines (j) through (r))					
an entry would be made in the above sche	dule except for the fact	that no compensation	was paid, indicate the co	itegories in which this	has occurred.
If the U.S. person is a bank, as describe nust not, as to a corporation with respe eposits in accounts between a foreign or by reporting end-of-month balances.	ct to which a return i	s filed. Include ban	cing transactions enter-	nd into on behalf of a	customers. Howeve
(a) The following financial stater a part of this return: (1) pro- analysis of changes in surplu formity with generally accept counting records.	fit and loss stateme s accounts (include	nt for the period; both opening and	(2) balance sheet it I closing balance). T	is of the end of the	ne period; and, (3
(b) Enter gross receipts or gross quired in item 13(a)(1)	<u> </u>	<u></u>	. <u></u> .	oss statement re-	
(c) Enter total assets (net) from				<del></del>	<u> </u>
4 Exchange rate used (if more than	one rate is used, a	ettach statement)	<u> </u>		
5 Complete the following for perso	ma milita militare at 1	makesum to 1 1-41 *	1-4	-16 to 1- #" ·	

#### Instructions

(References are to the Internal Revenue Code)

A. Requirement of Return.--Every U.S. person must make a separate annual information return on Form 2952 with respect to each annual accounting period of each foreign corporation that person controls for an uninterrupted period of 30 days or more during such annual accounting period.

B. Nature of Business.—See page 7 of the instructions to Form 1120 for fist of principal business activities and business activity code numbers.

C. Principal Cities and Countries where C. Principal cities and Countries where Business is Conducted.—List those places of business from which the larg-est portion of gross receipts shown in line 13(b) is derived.

D. U.S. Person .- The term "U.S.

U.S. residul.—The term U.S. person' means:

(1) a citizen or resident of the United States.
(2) a domestic partnership,
(3) a domestic partnership,
(4) affy estate or trust (other than a foreign estate or foreign trust within the meaning of section 770(16)(311).

ction 7701(a)(31)).
Enter all transactions of an affiliated group which filed a consolidated return in column 2 of item 12. Enter transactions of domestic subsidiaries with which a con-solidated return was NOT filed in column 3 of item 12

See section 1.6038-2(d) of the regulations for exception of certain residents of U.S. possessions.

E. Control.—A person will be deemed to be in control of a foreign corporation if he owns stock possessing more than 50% of the total combined voting power of all classes of stock entitled to vote, or more than 50% of the total value of shares of all classes of stock of the forshares of all classes of stock of the for-eign corporation. A person in control of a corporation which, in turn, owns more than 50% of the combined voting power, or of the value, of all classes of stock of another corporation is also treated as being in control of such, other corporation.

Example.--Corporation A owns 51% of the voting stock in Corporation B. Corporation B owns
51% of the voting stock in Corporation C. Corporation C in turn owns 51% of the voting stock in Corporation D. Corporation D is controlled by Corporation A. F. Attribution Rules.—For the purpose of determining control of domestic or foreign corporations, the constructive ownership rules of section 318(a) apply,

ownership rules of section 318(a) apply, except that:

(1) Stock owned by or for a partner or a beneficiary of an estate or trust will not be considered owned by the partnership, estate, or trust when the effect is to consider a U.S. person as owning allock owned by a person who is not

trust when the effect is to consider a U.S. person so owning stock owned by a person who is not a U.S. person with a consider of the stock owned by a person who is not a U.S. person. Owning stock owned by or for a 50% or more shareholder when the effect is to considere a U.S. so the stock is not a U.S. person. Owned by a person who is not a U.S. person. Owned the stock in a corporation is owned directly, or indirectly, by G. Period Covered by Return.—The information required by this return must be furnished for the annual accounting period of the foreign corporation ending period of the foreign corporation ending with or within the U.S. person's taxable vear.

H. Time and Place for Filing Return .---Returns on Form 2952 must be filed with the U.S. person's income tax return. An application for an extension of time for filing a return of income is also considered as an application for an extension of time for filing Form 2952.

4. Distributions Out of Accumulated Earnings and Profits.—If any distributions are made by the foreign corporation to shareholders with respect to their stock out of accumulated earnings and profits for prior years, enter in item 11(d) the total amount of such distributions and attach a schedule showing the years during which the earnings and profits were accumulated. (The distributions are deemed to be made out of the most recent prior years' accumulated earnings and profits, working backwards.)

and profits, working backwards.)

J. Distributions Out of Other Than Earnings and Profits.—To the extent that distributions made by the foreign corporation to shareholders with respect to their stock exceed the current and prior years' accumulated earnings and profits, enter in item 11(e) the total amount of other distributions. Attach a schedule showing the amount that is applied against the shareholders' basis, and the amount that is treated by the shareholders as capital gain distributions.

Also, include in the schedule the amount of any distributions by the controlled foreign corporation which are made to shareholders in redemption of stock or in partial or complete liquida-

K. Two or More Persons Required to Submit the Same Information.—If two information with respect to the same for-eign corporation for the same period, the persons may, instead of making separate returns, jointly make one return. The joint return must be filed with the income tax return of any one of the persons making such joint return.

L. Persons Excepted from Furnishing Information.—Any person required to furnish information under section 6038 with respect to a foreign corporation need not furnish that information if all of the following conditions are met:

(1) The person does not directly own an interest in the foreign corporation;
(2) The person is required to furnish the information solely by reason of attri-bution of stock ownership from a U.S. person: and

(3) The person from whom the stock ownership is attributed furnishes all of the information required of the person to whom the stock ownership is attributed

M. Statement Required.-Any person who is required to file this return but does not do so because the information will be furnished by another person must file a statement with his return indicating that such liability will be satisfied and identify the return with which the infor-mation will be filed and the place of filing. The statement below may be used for this purpose.

N. Penalties.—The information re-N. Penalties.—The information re-quired by section 6038 must be furnished even though there are no foreign taxes which would be reduced. For criminal penalties for failure to file a return and filing a false or fraudulent return, see sections 7203, 7206, and 7207.

O. Effect on Tax Credit.-Failure to furnish any information required by sec-tion 6038 will result in a reduction in the foreign taxes which are taken into account when figuring the credit under sections 901, 902, and 960 as provided in detail in paragraph (I) of section 1.6038–2 of the regulations.

Statement in Regard to Filing R	equirement :	of Form	2952
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n filing and information will be whom the stock ownership i	furnished A joint return has or will be fi s attribut-	led.
on filing this statement	The information refurnished on Form 29	equired to be 52 will be filed by
	Name	
	Address	
Year	Internal Revenue Service Center	Identifying numbe
	n whom the stock ownership i	Name Address