

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010



by Isaac J. Goodwin

This study covers transactions between reporting corporations and related foreign persons. A reporting corporation is defined as either a domestic corporation that is 25-percent-or-more owned by a single foreign person or a foreign corporation engaged in a U.S. trade or business (i.e., a U.S. branch of a foreign corporation). More than 95 percent of the reporting corporations included in this study are companies incorporated in the United States. These corporations must report transactions made with each related foreign party during the taxable year.<sup>1</sup> Related foreign persons include any direct or indirect 25-percent foreign shareholder as well as any foreign person related to either the reporting corporation or a 25-percent foreign shareholder as defined by the Internal Revenue Code.<sup>2</sup> The transactions are reported on Form 5472, *Information Return of a 25-Percent Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business*. A consolidated corporate tax return can and frequently does include multiple Forms 5472, ranging from 1 to 1,252 for 2010. Data in this study are not published by individual reporting corporations but instead are published by the corporation on whose Form 1120 tax return the Form 5472 was filed (Table 1), by the country of the related foreign person (Table 2), or both (Table 3).

Statistics of Income has conducted this study annually beginning in 1988, then biennially since 1994.<sup>3,4</sup> For inclusion in this study a corporation must report \$500 million or more in total receipts and have filed a Form 5472. For 2010 a domestic corporation was required to file a Form 5472 if it was at least 25 percent foreign-owned and engaged in transactions with at least one foreign related party. The Internal Revenue Code subjects each reporting corporation to a fine of \$10,000 for each related party failing to file all reportable transactions on the Form 5472.<sup>5</sup>

Congress, concerned that related party transactions could be manipulated to avoid U.S. taxation, added reporting requirements to corporations so that they provide the Internal Revenue Service with more information about the nature and amount of these transactions. This led the IRS to publish and distribute Form 5472, which was attached to tax returns, starting in 1984.<sup>6</sup>

## Highlights

- The total value of nonloan transactions between large foreign-owned domestic corporations (see “Explanation of Selected Terms”) and related foreign parties amounted to \$1.208 trillion for Tax Year 2010, a 1.8-percent increase from the 2008 study’s \$1.187 trillion. This represents the second-highest total since the inception of the study, trailing only 2006’s \$1.861 trillion. Sales (59.4 percent) and purchases of stock-in-trade (75.2 percent) represent the bulk of the total value of nonloan transactions, which is consistent with prior years.
- The total amounts received (excluding loan balances) dropped 2.5 percent between 2008 and 2010, from \$375 billion to \$366 billion. Total amounts paid increased from \$812 billion to \$842 billion, or 3.7 percent. The average amount received is the lowest since 2002, while the average amount paid has increased slightly from 2008 (from \$37.6 million to \$39.1 million). (See Figure A for comparisons among selected tax years, 1992 through 2010.)
- The large U.S. companies represented in this study continued to send out more in property, services, and money than they received through transactions with related foreign parties. However, this net outflow decreased by over 25 percent, from nearly \$626 billion for 2008 to about \$469 billion for 2010. Despite this significant decrease, the 2010 net outflows are over twice the amount of the next-highest amount prior to the 2008 study. Net outflows are the difference between total outflows (total amounts paid plus the net amount loaned) and total inflows (total amounts received plus the net amount borrowed).
- There was a 1.4-percent decrease in the number of large foreign parent corporations included in this study since 2008, dropping from 926 to 913. The number of related persons decreased slightly between 2008 and 2010, from 21,599 to 21,549. (See the “Sample Selection” information below for an explanation of the sample size.) For 2010, the 913 large foreign-owned domestic corporations filing Forms 5472, *Information Return of a 25-Percent Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business*, comprised only 1.17 percent of all 25-percent-or-more foreign-owned domestic corporations but accounted for 78.56 percent of the total assets and 77.65 percent of the total receipts. These large corporations accounted for 11.27 percent of the total assets and 12.47 percent of the total receipts reported by all domestic corporations for 2010. (See Figure B for more data.)

<sup>1</sup> Internal Revenue (IR) Code section 6038A.

<sup>2</sup> IR Code sections 267(b), 482, and 707(b)(1).

<sup>3</sup> Form 5472 statistics for Tax Years 1988 through 1990 covered all foreign-owned domestic corporations with total receipts of \$1 billion or more. Statistics for Tax Years 1991 through 1994, 1996, 1998, 2000, 2002, 2004, 2006, and 2008 covered all foreign-owned domestic corporations with total receipts of \$500 million or more. Consequently, data for 1991 and thereafter are not comparable to the earlier studies.

<sup>4</sup> Additional information about Statistics of Income Form 5472 studies for Tax Years 1988 through 2008 may be found in the following *Statistics of Income Bulletin* issues: Tax Year 1988, Summer 1992, Volume 12, Number 1; Tax Year 1989, Spring 1993, Volume 12, Number 4; Tax Year 1990, Summer 1994, Volume 14, Number 1; Tax Year 1991, Summer 1995, Volume 15, Number 1; Tax Year 1992, Fall 1996, Volume 16, Number 2; Tax Year 1993, Fall 1997, Volume 17, Number 2; Tax Year 1994, Winter 1997-1998, Volume 17, Number 3; Tax Year 1996, Fall 1999, Volume 19, Number 2; Tax Year 1998, Fall 2001, Volume 21, Number 2; Tax Year 2000, Fall 2003, Volume 23, Number 2; Tax Year 2002, Winter 2006, Volume 25, Number 3; Tax Year 2004, Fall 2008, Volume 28, Number 2; Tax Year 2006, Fall 2009, Volume 29, Number 2; Tax Year 2008, Fall 2012, Volume 32, Number 2 (<https://www.irs.gov/uac/soi-tax-stats-soi-bulletins>).

<sup>5</sup> IR Code section 6038A(d).

<sup>6</sup> For a more extensive discussion of the legislative history of this reporting requirement see Heather R. Duffy, “Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000,” *Statistics of Income Bulletin*, Fall 2003, Volume 23, Number 1 (<https://www.irs.gov/pub/irs-soi/00frlrtr.pdf>). For the discussion of these requirements in the congressional record see 135 Cong.Rec. S13057-03, S13147.



# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Figure A**

## Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472: Selected Items for Selected Tax Years 1992 through 2010

[Money amounts are in billions of dollars]

Item	1992	1993	1994	1996	1998	2000	2002	2004	2006	2008	2010
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>Foreign-owned domestic corporations with total receipts of \$500 million or more and with Form 5472 [1]</b>											
Number of returns	366	437	444	545	610	612	737	774	943	926	913
Total assets	1,317.3	1,540.5	1,681.6	2,125.8	2,929.4	4,486.1	4,712.3	6,293.0	8,027.4	8,858.2	9,004.7
Total receipts	808.0	871.4	944.6	1,175.4	1,292.9	1,920.8	1,851.1	2,301.7	3,118.8	3,633.5	3,266.0
Income subject to U.S. tax	14.5	15.7	18.5	36.2	36.4	72.7	46.4	74.9	137.5	112.2	93.0
Total U.S. income tax after credits	4.1	4.9	5.8	10.2	10.8	20.2	12.1	20.4	39.6	29.7	22.8
<b>Transactions between foreign-owned domestic corporations and related foreign persons</b>											
Number of related foreign persons	6,708	7,662	8,540	10,316	11,379	12,276	14,515	16,565	19,191	21,599	21,549
Amounts received from related foreign persons:											
Total (excluding loan balances) [2]	63.1	77.1	112.3	132.5	297.9	265.3	166.7	439.0	772.4	375.2	366.0
Sales of stock-in-trade	49.0	53.1	69.4	65.8	259.4	159.2	110.3	371.4	595.5	209.8	217.3
Sales of tangible property other than stock-in-trade	0.7	0.5	1.1	2.8	3.3	4.7	8.2	4.7	2.8	6.3	3.5
Consideration for technical, managerial or like services	3.0	3.1	3.6	4.4	10.6	10.9	12.2	14.6	26.7	35.8	43.0
Interest	1.1	1.1	1.1	1.8	2.7	4.6	4.2	6.2	22.9	21.2	7.7
Premiums for insurance or reinsurance	2.8	1.4	0.7	0.9	1.0	1.2	1.4	4.5	4.0	5.2	4.2
Other amounts	4.7	15.7	33.6	53.3	17.0	79.7	20.9	26.5	105.7	78.9	73.4
Amounts borrowed, ending balance	67.9	88.6	87.9	134.2	206.5	418.2	498.8	679.4	963.2	974.6	1,132.8
Amounts paid to related foreign persons:											
Total (excluding loan balances) [2]	139.2	185.3	220.0	212.3	398.9	480.2	353.6	695.2	1,088.1	811.7	841.5
Purchases of stock-in-trade	120.8	153.4	177.9	178.0	348.7	347.0	278.2	608.2	899.9	597.6	632.9
Purchases of tangible property other than stock-in-trade	2.6	3.9	2.7	3.9	5.3	7.4	2.4	6.8	14.4	7.4	8.1
Consideration for technical, managerial, or like services	2.1	2.5	3.4	4.4	6.5	8.5	7.3	8.7	36.0	29.5	35.7
Interest	5.4	5.7	6.2	8.8	14.5	26.1	24.6	26.0	53.4	68.1	45.0
Premiums for insurance or reinsurance	3.1	1.7	1.8	1.8	1.8	2.0	14.0	13.8	22.5	29.6	20.8
Other amounts	3.4	15.5	23.2	9.6	15.0	81.1	15.0	15.2	28.6	53.5	66.9
Amounts loaned, ending balance	19.2	24.0	28.4	30.4	55.8	97.0	189.1	307.3	261.0	433.1	583.5

[1] Includes data for a few foreign life insurance companies filing Form 1120-L. See footnote 8 at the end of this article.

[2] Includes items not shown separately.

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

SOURCE: IRS, Statistics of Income Division, Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, November 2016.

**Figure B**

## Foreign-Owned and Other Domestic Corporations, Tax Year 2010

[Money amounts are in billions of dollars]

Item	All corporations	25-percent-or-more foreign-owned domestic corporations		25-percent-or-more foreign-owned domestic corporations with total receipts of \$500 million or more and with Form 5472 as a percentage of:	
		Total	With total receipts of \$500 million or more and with Form 5472 [1]	All corporations	25-percent-or-more foreign-owned domestic corporations [1]
Number of returns	5,813,725	78,363	913	0.02	1.17
Total assets	79,905	11,463	9,005	11.27	78.56
Total receipts	26,199	4,206	3,266	12.47	77.65
Income subject to U.S. tax	1,022	133	93	9.10	69.96
Total U.S. income tax after credits	223	35	23	10.23	65.69

[1] Includes data for a few foreign life insurance corporations filing Form 1120-L. See footnote 8 at the end of this article.

SOURCE: IRS, Statistics of Income Division, Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, November 2016.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

Beginning for Tax Year 2006, all returns with total assets greater than \$10 million were required by the IRS to file their tax return electronically, including attached Forms 5472. Over 90 percent of the returns in this study filed their returns electronically. Because of this, the Tax Year 2010 Form 5472 study was produced with minimal manual data transcription, using computer programs to process these returns instead.

## Transactions by Industrial Sector

As in prior studies, nearly three-fourths of the foreign-owned domestic corporations with reportable transactions in this study can be classified in three industrial sectors: manufacturing (40.6 percent); wholesale trade (25.8 percent); and finance and insurance (7.4 percent). This same group accounts for 74.3 percent of the related foreign persons and 88.9 percent of all nonloan transactions. (See Figure C for the number of returns by industry.)

The wholesale trade and finance and insurance sectors each saw small increases in both number of related foreign persons and total nonloan transactions from 2008 to 2010, while the manufacturing sector saw a small decrease in each. The manufacturing (37.3 percent), wholesale trade (32.6 percent), and finance and insurance (18.9 percent) sectors account for the largest shares of total nonloan transactions, but no other sector accounts for even 3 percent of the total. (See Table 1 for statistics by industrial sector of foreign-owned domestic corporations.)

It is important to note that the number of related foreign persons is not necessarily the same as the number of transactions. A related foreign person may have had multiple transactions with a foreign-owned domestic corporation during an accounting period included in this study. However, the number of transactions was not available for this study.

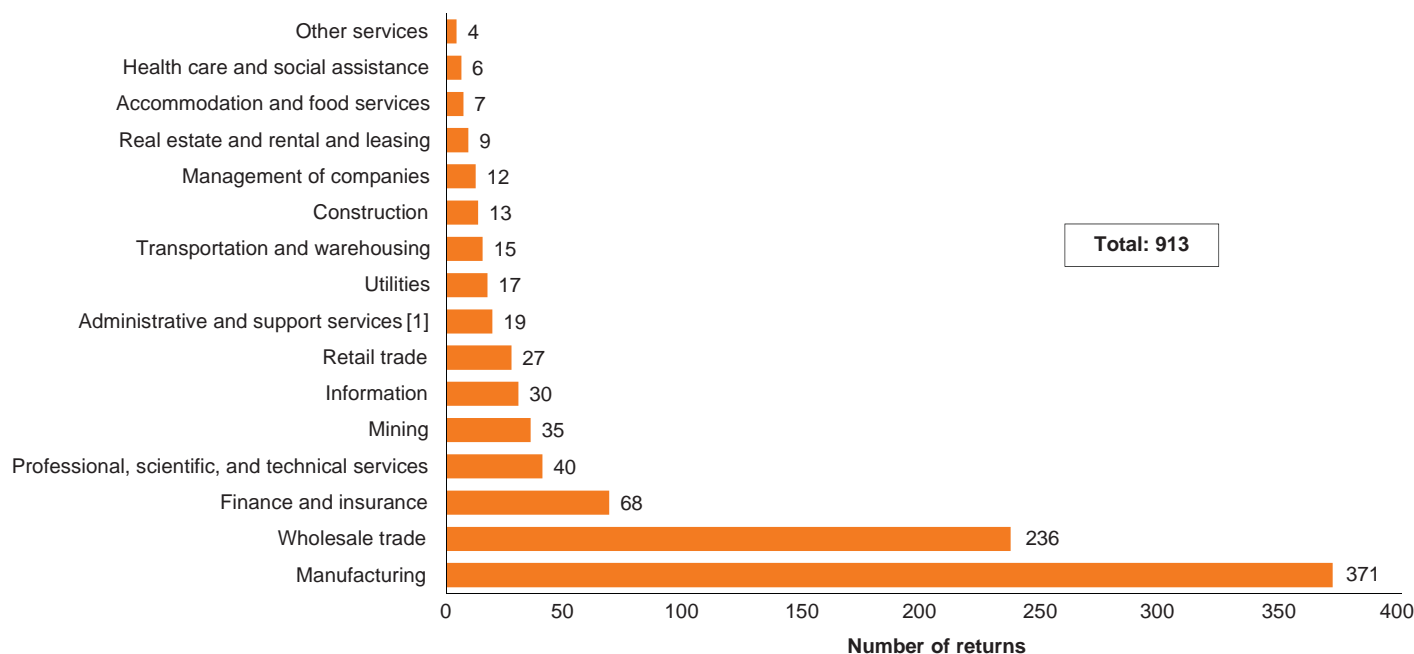
## Transactions with Whom?

Over 63 percent of the total value of nonloan transactions comes from related persons in just six countries. In descending order of total nonloan transaction value, the six countries are: Japan, the United Kingdom, the Netherlands, Canada, Switzerland, and Germany. The two countries contributing the largest portions, Japan (15.6 percent) and the United Kingdom (14.9 percent), combine to account for nearly one-third of the total value.

There were 17 countries (including OPEC countries in the Middle East only) for Tax Year 2010 whose percentage contribution to total transactions was at least 1 percent (Figure D). (See Table 3 for a breakdown of transactions by industry and country of related party.) For Japan, over 64 percent of the value of total transactions comes from the wholesale trade industry.

Domestic corporations reporting transactions with related persons in all six countries mentioned above paid out more in transactions than they received (meaning that there was a net outflow of money during 2010 from the domestic corporations

**Figure C**  
**Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472: Number of Returns, by NAICS Industrial Sector of Domestic Corporation, Tax Year 2010**

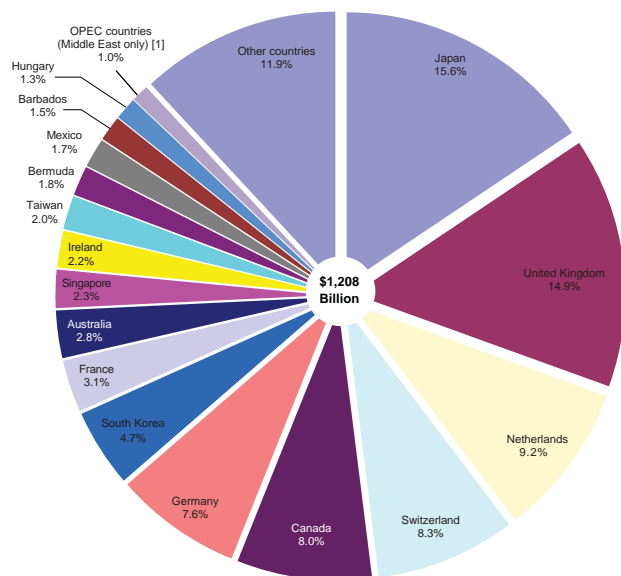


[1] "Administrative and support and waste management and remediation services."

NOTE: NAICS is the abbreviation for the North American Industry Classification System. Not shown to avoid disclosure of information about specific corporations are the NAICS industrial sectors "Agriculture, Forestry, Fishing, and Hunting," "Arts, Entertainment, and Recreation," and "Educational Services."

SOURCE: IRS, Statistics of Income Division, Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, November 2016.

**Figure D**  
**Transactions Between Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and Related Foreign Persons: Percentage of Total Nonloan Transactions by Country of Selected Related Foreign Persons, Tax Year 2010**



[1] Iran, Iraq, Kuwait, Qatar, Saudi Arabia, and the United Arab Emirates.  
 NOTE: Percentages do not add up to 100 percent due to rounding.  
 SOURCE: IRS, Statistics of Income Division, Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, November 2016.

to the related persons from these particular countries). (See “Explanation of Selected Terms” at the end of this article for more information.) Additionally, nearly 85 percent of the 52 selected countries in this study had net outflows (many of which are shown in Table 2).

The largest net outflow of transactions from domestic corporations went to related persons resident of and doing business in the UK (\$126.8 billion), Japan (\$97.9 billion), Hungary (\$57.9 billion), and South Korea (\$50.2 billion). The UK and Japan led in this category for 2008 as well. The largest net inflow of transactions for 2010 came from Australia, where the U.S. corporations received \$10.8 billion more than were paid to the foreign persons transacting with them. For 2008, the largest inflow was from Argentina. The wholesale trade industry had the largest net outflow of transactions (\$200 billion more) paid out by U.S. corporations than received from related parties. The largest net

inflows (\$6.5 billion) came to U.S. domestic corporations in the management of companies and enterprises sector.

## Sample Selection, Data Sources, and Limitations

The corporation Statistics of Income study is based on a sample of over 108,000 corporate income tax returns chosen from 6.26 million returns which companies filed for Tax Year 2010, i.e., accounting periods ending July 2010 through June 2011. These returns were selected after completion of administrative processing, but before the start of any audit examinations.<sup>7</sup> From the sample, only those returns of domestic corporations reporting total receipts of \$500 million or more and with attached Forms 5472, were selected for this study. Furthermore, returns with at least one Form 5472 attached and selected in previous studies were also included in these statistics, even if the corporation fell below the \$500 million receipts threshold. Foreign corporations (filing Form 1120F) engaged in a U.S. trade or business were not included in these statistics, even though the corporation may have filed Forms 5472 for transactions with related foreign persons.<sup>8</sup> Because corporation income tax returns with total receipts of \$500 million or more are sampled at the 100-percent rate, the data in this study are not subject to sampling variability, though possibly are subject to nonsampling error.

The industry code used to classify returns for Figure B and Tables 1 and 3 represents the principal business activity of the corporation filing the tax return (i.e., the activity that accounted for the largest portion of total receipts as reported in the corporation’s income statement).<sup>9</sup> However, a given return may refer to a company engaged in several business activities or an affiliated group of corporations that conducted different business activities (consolidated return filing). To the extent that some consolidated (and nonconsolidated) returns were engaged in more than one type of business activity, transaction data in this article are not entirely related to the industrial activity under which they are shown.

## Explanation of Selected Terms

*Amounts borrowed and loaned*—Because the beginning and ending balances, in general, reflect only the amounts outstanding at the beginning and end of the accounting period, respectively, these amounts do not reflect amounts borrowed and loaned in transactions that took place entirely within the accounting period.

*Country of residence of a related person*—Based on the income tax regulations related to Internal Revenue Code section

<sup>7</sup> For more information on the corporate sample and statistics on corporation income tax returns for 2010, see *Statistics of Income—2010, Corporation Income Tax Returns*, Publication 16, 2013 (<https://www.irs.gov/pub/irs-soi/10coccrr.pdf>).

<sup>8</sup> Foreign corporations (except life insurance companies) engaged in a U.S. trade or business file Form 1120-F (*U.S. Income Tax Return of a Foreign Corporation*). These returns are excluded from the Form 5472 statistics. However, data reported by a few foreign life insurance companies filing Form 1120-L (*U.S. Life Insurance Company Income Tax Return*) are included in the Form 5472 statistics to ensure completeness of the industry statistics for domestic corporations.

<sup>9</sup> For the first time, for Tax Year 1998, corporate returns reported their principal business activity according to the North American Industry Classification System (NAICS). This system was developed as a result of the North American Free Trade Agreement (NAFTA) to standardize business classifications for the United States, Canada, and Mexico. NAICS divides the economy into 20 sectors, with an emphasis on production processes. NAICS replaced the Standard Industrial Classification (SIC) codes, which were used to classify corporations in past Statistics of Income studies, causing a break in the year-to-year comparability of the industrial data.

6038A, Form 5472 requires the reporting of each country in which a related person files an income tax return as a resident under the tax laws of that country. The statistics in Tables 2 and 3 are based upon this reported residence and, within this definition, the related foreign person is a resident of a particular foreign country.

*Foreign-owned domestic corporations*—For purposes of these statistics, a domestic corporation was considered foreign-owned if at least 25 percent of the total voting power of all classes of stock was permitted to vote, or 25 percent of the total value of all classes of stock of the corporation, was owned, directly or indirectly, at any time in the tax year, by a single foreign shareholder (generally a foreign parent corporation). This is in contrast to the other Statistics of Income data on “foreign-controlled” domestic corporations, which are based on 50-percent or more ownership by a foreign person.<sup>10</sup>

*Foreign person*—The term “foreign person” generally includes: (1) any partnership, association, company, or corporation that was not created or organized under the laws of the United States or of any of its States; (2) any individual who is not a citizen or resident of the United States; (3) any individual who is a citizen of a U.S. possession, but is not otherwise a U.S. citizen or resident; and (4) any foreign trust, estate, or government. For the most part, the foreign persons referred to in this article are corporations. See also “Related foreign person” below.

*Net outflows/inflows*—The flow of transactions can be calculated by adding back net loaned amounts to amounts paid and net borrowed amounts to total received. The difference between this computed total received and total paid is the net flow of transactions. A negative amount indicates more money was paid out by the U.S. domestic corporations to related foreign parties than was received from them (net outflow); a positive amount is a net inflow.

*Number of foreign persons*—The data shown in the figures and tables, in general, represent the number of foreign persons reported on the Forms 5472 appended to the 913 income tax returns filed by domestic corporations with \$500 million or more in total receipts (defined below) that were 25-percent-or-more owned by a foreign person. Domestic member corporations of an affiliated group that filed a consolidated income tax return could also join in filing a consolidated Form 5472 for transactions

with a given related foreign person. However, some affiliated domestic corporations that could have filed consolidated Forms 5472 filed separate forms instead. When these forms were identified during statistical processing, the information on them was combined, and the result treated as a single Form 5472 for consistency. To this extent, the “number of persons” understates the actual number of Forms 5472 attached to the 913 income tax returns included in the statistics.

*OPEC countries*—Summary statistics are provided in Table 2 for the following Middle Eastern countries that were members of the Organization of Petroleum Exporting Countries (OPEC) for 2010: Iran, Iraq, Kuwait, Qatar, Saudi Arabia, and the United Arab Emirates. Data for non-Middle Eastern OPEC members are not shown by country.

*Related foreign person*—Persons related to the domestic corporation that filed a Form 5472 include the 25-percent-or-more foreign shareholder, any foreign person who was related to the reporting corporation or the 25-percent-or-more shareholder (as described in Internal Revenue Code sections 267(b) or 707(b)), or any other foreign person who was related to the reporting corporation within the meaning of Internal Revenue Code section 482 (covering the allocation of income and deductions among related taxpayers) and the associated regulations. See also “Foreign person,” above, for the definition of “person.”

*Total nonloan transactions*—A term used in the article for the total value of transactions paid to or received from a foreign related person excluding the net borrowed or loaned amount.

*Total receipts*—Total receipts is the total income of the domestic corporation as reported in the U.S. income tax return. In general, it is derived from the tax return as follows: (1) gross taxable receipts (before deduction of cost of sales and operations, and ordinary and necessary business expenses), plus (2) tax-exempt interest received from State and local government obligations, less (1) net losses from sales of property other than capital assets and (2) certain taxable income from related foreign corporations only constructively received.

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<sup>10</sup> Statistics on domestic corporations controlled by foreign persons for 2010 are reported in James R. Hobbs, “Foreign-Controlled Domestic Corporations, 2010.” *Statistics of Income Bulletin*, Summer 2013, Volume 33, Number 1 (<https://www.irs.gov/pub/irs-soi/13itsumbulfcdomcorp.pdf>).

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 1. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation, Tax Year 2010**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation	Number of returns	Total assets	Total receipts	Income subject to U.S. tax	Total U.S. income tax after credits
	(1)	(2)	(3)	(4)	(5)
<b>All industries</b>	<b>913</b>	<b>9,004,738,533</b>	<b>3,266,037,017</b>	<b>92,958,307</b>	<b>22,809,020</b>
Agriculture, forestry, fishing, and hunting	d	d	d	d	d
Mining	35	175,428,434	81,460,027	10,578,109	1,608,521
Utilities	17	119,542,991	61,652,892	321,167	111,093
Construction	13	19,880,362	28,369,486	418,263	136,920
Manufacturing	371	2,293,966,968	1,566,295,617	42,417,345	9,545,433
Wholesale trade	236	507,914,911	743,426,148	13,089,331	3,865,188
Retail trade	27	62,890,946	115,565,793	1,339,823	399,347
Transportation and warehousing	15	50,902,734	39,331,921	296,477	66,084
Information	30	174,029,269	80,519,191	2,350,017	716,839
Finance and insurance	68	4,231,285,547	335,243,391	11,231,011	3,669,606
Real estate and rental and leasing	9	24,591,408	8,017,295	41,054	12,518
Professional, scientific, and technical services	40	115,200,359	61,766,430	3,954,973	1,150,148
Management of companies	12	1,107,774,143	63,254,729	4,139,662	812,378
Administrative and support and waste management and remediation services	19	46,335,451	31,933,456	563,205	175,874
Educational services	d	d	d	d	d
Health care and social assistance	6	30,926,729	12,157,630	846,580	291,263
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	7	25,197,763	22,919,715	1,253,758	213,640
Other services	4	9,745,039	6,154,812	38,348	7,076

NAICS industrial sector of domestic corporation	Transactions between foreign-owned domestic corporations and related foreign persons					
	Number of related foreign persons	Amounts received from related foreign persons				
		Total (excluding loan balances)	Sales of stock-in-trade	Sales of tangible property other than stock-in-trade	Rents	Royalties
	(6)	(7)	(8)	(9)	(10)	(11)
<b>All industries</b>	<b>21,549</b>	<b>366,043,692</b>	<b>217,297,648</b>	<b>3,462,994</b>	<b>330,934</b>	<b>4,479,253</b>
Agriculture, forestry, fishing, and hunting	d	d	d	d	d	d
Mining	944	12,268,228	8,284,956	163,291	46,745	13,738
Utilities	99	1,311,397	958,624	78,385	0	0
Construction	190	427,883	727	35,646	0	6,741
Manufacturing	11,126	127,508,358	95,997,363	774,199	141,741	3,752,371
Wholesale trade	3,621	92,932,125	70,977,895	2,380,654	51,139	428,133
Retail trade	241	843,059	352,661	5,802	3,033	3,648
Transportation and warehousing	526	6,636,811	397,576	7,121	70,955	0
Information	861	6,557,940	599,239	2,521	3,528	13,769
Finance and insurance	1,274	92,312,468	38,779,683	90	12,125	0
Real estate and rental and leasing	153	466,146	22,502	0	0	750
Professional, scientific, and technical services	1,501	6,038,637	482,452	14,142	858	209,066
Management of companies	391	17,690,204	0	0	538	0
Administrative and support and waste management and remediation services	342	418,726	208,471	256	237	29,659
Educational services	d	0	d	d	d	d
Health care and social assistance	48	214,253	210,797	0	0	0
Arts, entertainment, and recreation	d	0	d	d	d	d
Accommodation and food services	117	267,083	0	0	35	13,445
Other services	64	114,775	8,285	886	0	0

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 1. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts received from related foreign persons—continued					
	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other
	(12)	(13)	(14)	(15)	(16)	(17)
<b>All industries</b>	<b>3,579,378</b>	<b>42,999,841</b>	<b>8,658,384</b>	<b>7,709,141</b>	<b>4,171,175</b>	<b>73,354,944</b>
Agriculture, forestry, fishing, and hunting	d	d	d	d	d	d
Mining	98,011	1,966,287	5,584	415,430	16,388	1,257,798
Utilities	0	76,670	0	4,897	14	192,807
Construction	27,498	301,027	49	5,187	8,388	42,620
Manufacturing	1,605,156	15,649,147	240,813	1,139,526	1,241,003	6,967,039
Wholesale trade	605,141	10,989,395	905,934	679,673	532	5,913,629
Retail trade	34,921	89,166	18	6,578	49,804	297,428
Transportation and warehousing	0	412,724	2,266,367	5,436	0	3,476,632
Information	544,642	4,748,344	0	164,778	8,823	472,296
Finance and insurance	0	2,426,137	5,142,393	5,062,548	2,846,178	38,043,314
Real estate and rental and leasing	1,166	143,763	0	56,713	0	241,252
Professional, scientific, and technical services	218,830	4,591,582	3,001	61,741	0	456,965
Management of companies	310,275	1,407,635	92,291	94,275	20	15,785,170
Administrative and support and waste management and remediation services	7,261	136,285	1,484	2,793	25	32,255
Educational services	d	d	d	d	d	d
Health care and social assistance	0	1,187	0	2,004	0	265
Arts, entertainment, and recreation	d	d	d	d	d	d
Accommodation and food services	122,846	44,651	0	4,396	0	81,710
Other services	3,633	6,142	449	3,094	0	92,286

NAICS industrial sector of domestic corporation	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts received from related foreign persons—continued		Amounts paid to related foreign persons			
	Amounts borrowed		Total (excluding loan balances)	Purchases of stock-in-trade	Purchases of tangible property other than stock-in-trade	Rents
	Beginning balance	Ending balance				
(18)	(19)	(20)	(21)	(22)	(23)	
<b>All industries</b>	<b>1,077,447,358</b>	<b>1,132,788,140</b>	<b>841,465,694</b>	<b>632,860,285</b>	<b>8,101,821</b>	<b>1,497,309</b>
Agriculture, forestry, fishing, and hunting	d	d	d	d	d	d
Mining	24,899,071	35,952,133	15,511,227	9,673,686	1,543,255	1,116,561
Utilities	19,123,641	19,034,016	6,242,570	1,950,168	592,765	0
Construction	2,486,397	1,995,269	636,673	250,862	8,011	37,322
Manufacturing	311,183,257	348,613,526	322,915,617	256,271,305	2,805,269	189,730
Wholesale trade	64,669,538	78,406,193	301,164,805	280,371,018	3,072,264	8,238
Retail trade	9,364,633	11,114,138	5,437,750	3,784,975	796	167
Transportation and warehousing	13,312,800	13,514,217	10,536,643	468,116	29,955	83,605
Information	47,188,815	51,481,258	10,235,099	1,048,464	11,394	56
Finance and insurance	470,014,099	424,229,847	136,428,362	74,270,270	0	11,568
Real estate and rental and leasing	4,654,634	4,114,460	1,238,853	584,414	0	0
Professional, scientific, and technical services	12,589,074	18,036,689	13,333,511	1,245,177	30,124	49,897
Management of companies	66,212,846	99,800,730	11,390,166	0	0	147
Administrative and support and waste management and remediation services	17,696,929	19,176,945	1,893,971	34,737	7,882	20
Educational services	d	d	0	d	d	d
Health care and social assistance	2,419,682	1,954,513	356,334	140,460	0	0
Arts, entertainment, and recreation	d	d	0	d	d	d
Accommodation and food services	9,950,260	3,969,893	1,174,568	0	0	0
Other services	0	0	2,886,470	2,763,567	107	0

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 1. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation	Transactions between foreign-owned domestic corporations and related foreign persons—continued				
	Amounts paid to related foreign persons—continued				
	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest
	(24)	(25)	(26)	(27)	(28)
<b>All industries</b>	<b>10,795,397</b>	<b>11,929,102</b>	<b>35,723,454</b>	<b>7,856,214</b>	<b>44,992,671</b>
Agriculture, forestry, fishing, and hunting	d	d	d	d	d
Mining	1,500	19,888	830,971	41,528	1,461,745
Utilities	27,001	760	249,049	6	799,499
Construction	22,898	10,701	121,669	306	123,501
Manufacturing	5,500,521	5,052,659	13,784,213	265,810	16,902,911
Wholesale trade	3,911,031	620,497	2,573,908	329,970	3,148,650
Retail trade	164,292	105,853	232,108	6,964	744,949
Transportation and warehousing	0	0	3,019,506	4,606,426	869,703
Information	101,921	3,385,683	1,890,573	41,895	3,025,701
Finance and insurance	76,663	73,627	2,244,491	2,486,272	9,999,923
Real estate and rental and leasing	0	23,707	35,991	0	526,471
Professional, scientific, and technical services	742,598	1,734,440	8,064,416	438	845,869
Management of companies	0	659,343	2,174,594	76,599	4,477,823
Administrative and support and waste management and remediation services	144,410	73,158	260,625	0	1,268,230
Educational services	d	d	d	d	d
Health care and social assistance	14,831	0	34,439	0	132,703
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	87,666	103,837	169,075	0	600,869
Other services	0	55,044	37,825	0	10,930

NAICS industrial sector of domestic corporation	Transactions between foreign-owned domestic corporations and related foreign persons—continued			
	Amounts paid to related foreign persons—continued			
	Premiums for insurance or reinsurance	Other	Amounts loaned	
	(29)	(30)	Beginning balance	Ending balance
	(29)	(30)	(31)	(32)
<b>All industries</b>	<b>20,769,720</b>	<b>66,939,721</b>	<b>534,850,081</b>	<b>583,541,392</b>
Agriculture, forestry, fishing, and hunting	d	d	d	d
Mining	20,393	801,700	23,415,541	28,890,847
Utilities	6,282	2,617,040	4,524,122	3,915,877
Construction	800	60,603	701,416	767,499
Manufacturing	1,444,892	20,698,307	71,804,514	83,585,971
Wholesale trade	79,766	7,049,463	22,316,390	27,346,146
Retail trade	167,154	230,492	6,493,551	5,452,490
Transportation and warehousing	19,355	1,439,977	819,852	557,785
Information	18,140	711,272	5,569,687	5,929,785
Finance and insurance	18,916,522	28,349,026	365,786,679	360,264,304
Real estate and rental and leasing	0	68,270	8,584,869	7,819,954
Professional, scientific, and technical services	23,891	596,661	4,230,688	5,185,658
Management of companies	2,493	3,999,167	18,260,612	51,661,004
Administrative and support and waste management and remediation services	49,824	55,085	1,434,381	1,176,610
Educational services	d	d	d	d
Health care and social assistance	20,207	13,694	1,905	121
Arts, entertainment, and recreation	d	d	d	d
Accommodation and food services	0	213,121	652,149	762,855
Other services	0	18,997	196,915	183,834

d—In order to avoid disclosure of information for specific corporations, some data have been deleted. Data are included in appropriate totals.

NOTES: NAICS is the abbreviation for the North American Industry Classification System. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Foreign-Owned Domestic Corporations Study, September 2015.



# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 2. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person, Tax Year 2010**

[Money amounts are in thousands of dollars]

Selected country of residence of related foreign person [1]	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock-in-trade	Sales of tangible property other than stock-in-trade	Rents	Royalties
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<b>All geographic areas, total</b>	<b>913</b>	<b>21,549</b>	<b>366,043,692</b>	<b>217,297,648</b>	<b>3,462,994</b>	<b>330,934</b>	<b>4,479,253</b>
<b>Canada</b>	<b>462</b>	<b>1,259</b>	<b>38,316,781</b>	<b>28,218,497</b>	<b>259,257</b>	<b>86,028</b>	<b>521,450</b>
<b>Latin America, total</b>	<b>475</b>	<b>2,870</b>	<b>26,823,109</b>	<b>18,855,650</b>	<b>357,660</b>	<b>22,577</b>	<b>106,401</b>
Argentina	177	265	621,772	322,463	182,734	0	10,809
Barbados	29	48	9,611,665	5,665,339	0	0	0
Brazil	310	573	3,180,316	2,736,985	36,374	212	4,958
Cayman Islands	38	112	1,705,951	618,552	27	4,832	0
Mexico	321	785	6,963,012	5,761,526	92,764	12,448	72,255
Panama	67	115	2,226,416	1,628,299	15,006	587	672
Venezuela	103	138	203,919	132,206	13,147	4,268	414
<b>Other Western Hemisphere, total</b>	<b>129</b>	<b>341</b>	<b>10,036,385</b>	<b>2,734,771</b>	<b>11,521</b>	<b>15,978</b>	<b>259,156</b>
Bermuda	86	197	8,996,934	2,378,190	2,765	15,610	235,790
<b>Europe, total</b>	<b>745</b>	<b>10,003</b>	<b>202,001,801</b>	<b>113,983,372</b>	<b>432,261</b>	<b>90,542</b>	<b>3,363,340</b>
Belgium	199	362	2,201,314	1,473,979	3,169	141	3,174
Denmark	105	162	1,681,552	183,297	736	2,480	517
France	315	1,280	9,257,996	3,237,875	19,379	993	210,134
Germany	371	1,413	32,427,242	19,622,309	114,806	52,628	419,252
Hungary	126	160	91,338	36,292	17,802	0	5,964
Ireland	130	260	10,637,655	1,295,446	1,450	1	182,225
Italy	232	449	1,469,461	1,162,823	10,526	0	9,244
Luxembourg	122	200	2,533,868	386,916	895	3,378	15,195
Netherlands	292	729	50,575,323	45,471,877	19,973	3,692	145,686
Sweden	152	414	2,879,000	761,059	634	62	6,822
Switzerland	247	621	27,979,837	11,270,297	63,378	1,107	2,159,012
United Kingdom	458	1,889	54,462,515	26,602,955	37,718	25,816	162,088
<b>Africa, total</b>	<b>199</b>	<b>523</b>	<b>1,670,292</b>	<b>455,765</b>	<b>2,399</b>	<b>67</b>	<b>20,711</b>
South Africa	158	236	485,089	402,115	178	67	17,278
<b>Asia, total</b>	<b>581</b>	<b>5,525</b>	<b>69,296,511</b>	<b>50,517,862</b>	<b>2,379,701</b>	<b>112,086</b>	<b>179,408</b>
China	344	1,167	3,213,229	2,755,173	21,527	2,301	30,629
Hong Kong	217	407	2,472,326	1,069,101	13,395	898	6,155
Indonesia	107	162	241,499	194,377	6,280	1,586	597
Japan	352	998	42,962,740	33,110,614	2,171,845	9,606	93,852
Middle East countries (except OPEC)	64	156	543,412	35,354	3,155	841	1,674
OPEC countries (Middle East only)	117	245	2,818,738	1,759,901	63,027	95,511	3,969
Singapore	312	607	11,358,742	7,868,259	69,391	46	5,115
South Korea	188	317	2,941,617	1,494,786	11,040	392	14,112
Taiwan	167	223	807,029	669,015	0	280	1,427
<b>Oceania, total</b>	<b>327</b>	<b>928</b>	<b>16,807,857</b>	<b>1,593,871</b>	<b>18,928</b>	<b>0</b>	<b>27,953</b>
Australia	312	750	16,675,429	1,506,100	18,928	0	27,243
<b>Puerto Rico and U.S. Possessions</b>	<b>50</b>	<b>82</b>	<b>1,090,351</b>	<b>937,563</b>	<b>1,064</b>	<b>3,656</b>	<b>776</b>

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 2. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

Selected country of residence of related foreign person [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued							
	Amounts received from related foreign persons—continued							
	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed	
							Beginning balance	Ending balance
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
<b>All geographic areas, total</b>	<b>3,579,378</b>	<b>42,999,841</b>	<b>8,658,384</b>	<b>7,709,141</b>	<b>4,171,175</b>	<b>73,354,944</b>	<b>1,077,447,358</b>	<b>1,132,788,140</b>
<b>Canada</b>	<b>82,161</b>	<b>3,445,417</b>	<b>78,956</b>	<b>546,611</b>	<b>145,002</b>	<b>4,933,402</b>	<b>34,137,266</b>	<b>32,463,075</b>
<b>Latin America, total</b>	<b>92,885</b>	<b>1,218,462</b>	<b>25,174</b>	<b>962,592</b>	<b>19,216</b>	<b>5,162,492</b>	<b>5,676,096</b>	<b>10,305,886</b>
Argentina	3,077	29,463	4,646	45,909	2,163	20,508	34,328	21,635
Barbados	50,000	61,158	6,115	12	3,414	3,825,627	2,947,121	1,506,281
Brazil	14,014	80,562	1,965	61,452	1,273	242,521	384,246	1,026,394
Cayman Islands	2,342	286,471	100	772,677	503	20,447	1,121,689	3,653,235
Mexico	6,284	491,498	11,185	23,128	340	491,584	1,016,294	3,314,446
Panama	347	143,948	52	2,936	4	434,565	74,306	141,733
Venezuela	2,429	13,085	0	5,198	5,430	27,742	47,137	9,976
<b>Other Western Hemisphere, total</b>	<b>2,335</b>	<b>1,674,584</b>	<b>1,185,935</b>	<b>178,545</b>	<b>683,840</b>	<b>3,289,720</b>	<b>5,709,925</b>	<b>5,898,393</b>
Bermuda	1,578	1,209,508	1,184,950	123,954	683,840	3,160,749	5,416,946	5,570,236
<b>Europe, total</b>	<b>3,149,772</b>	<b>28,879,459</b>	<b>4,331,962</b>	<b>4,976,884</b>	<b>3,255,765</b>	<b>39,538,444</b>	<b>996,282,229</b>	<b>1,026,531,800</b>
Belgium	6,592	468,518	6,841	174,901	2,044	61,955	25,228,379	29,936,553
Denmark	1,113	1,077,055	151,438	35,060	6	229,850	1,519,119	2,140,527
France	79,796	1,948,470	162,286	996,985	41,767	2,560,311	55,451,982	51,291,394
Germany	253,725	4,101,466	378,207	273,188	1,329,947	5,881,714	23,752,639	37,184,046
Hungary	11,581	11,655	5	83	321	7,635	57,302,392	15,360,618
Ireland	134,635	2,533,253	286,782	47,423	348,689	5,807,751	12,700,860	14,032,628
Italy	20,237	158,358	1,840	37,007	3,753	65,673	417,194	533,879
Luxembourg	380,111	840,707	10,116	187,844	9,531	699,175	65,106,069	86,700,015
Netherlands	121,568	2,215,414	41,201	523,124	3,402	2,029,386	126,431,412	125,873,479
Sweden	83,611	1,087,603	64,444	246,112	11,201	617,452	13,250,774	12,313,459
Switzerland	1,626,877	5,516,415	2,100,013	554,857	252,618	4,435,263	233,418,262	273,103,215
United Kingdom	308,488	7,803,637	1,119,204	1,786,772	1,242,013	15,373,824	367,651,192	355,132,905
<b>Africa, total</b>	<b>3,320</b>	<b>63,631</b>	<b>920</b>	<b>834,888</b>	<b>3,925</b>	<b>284,666</b>	<b>102,875</b>	<b>164,053</b>
South Africa	2,840	31,442	0	94	2,180	28,895	4,532	3,897
<b>Asia, total</b>	<b>191,119</b>	<b>7,298,073</b>	<b>3,022,604</b>	<b>157,936</b>	<b>32,162</b>	<b>5,405,560</b>	<b>25,503,430</b>	<b>37,950,589</b>
China	21,924	242,736	14,704	10,013	3,152	111,070	961,743	298,150
Hong Kong	5,112	231,226	22,078	8,101	[2]	1,116,260	662,672	3,767,925
Indonesia	408	17,035	323	932	8,437	11,524	2,355	1,987
Japan	140,926	4,706,661	698,780	76,315	10,528	1,943,613	20,628,395	29,753,889
Middle East countries (except OPEC)	63	464,475	0	1,135	5	36,710	1,687,871	1,973,574
OPEC countries (Middle East only)	1,638	824,583	20,466	8,317	852	40,474	55,593	66,370
Singapore	4,524	517,470	2,133,519	44,826	6,236	709,356	453,973	1,083,242
South Korea	10,544	108,843	129,712	5,175	69	1,166,944	101,352	131,951
Taiwan	736	27,118	670	285	1,949	105,549	133,629	350,160
<b>Oceania, total</b>	<b>57,773</b>	<b>357,856</b>	<b>12,832</b>	<b>50,627</b>	<b>31,252</b>	<b>14,656,765</b>	<b>9,891,145</b>	<b>19,295,589</b>
Australia	56,254	341,435	12,712	50,491	29,687	14,632,579	9,877,849	19,273,236
<b>Puerto Rico and U.S. Possessions</b>	<b>12</b>	<b>62,355</b>	<b>0</b>	<b>1,056</b>	<b>14</b>	<b>83,855</b>	<b>144,391</b>	<b>178,754</b>

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 2. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

Selected country of residence of related foreign person [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued						
	Amounts paid to related foreign persons						
	Total (excluding loan balances)	Purchases of stock-in-trade	Purchases of tangible property other than stock-in-trade	Rents	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>All geographic areas, total</b>	<b>841,465,694</b>	<b>632,860,285</b>	<b>8,101,821</b>	<b>1,497,309</b>	<b>10,795,397</b>	<b>11,929,102</b>	<b>35,723,454</b>
<b>Canada</b>	<b>58,852,567</b>	<b>45,588,640</b>	<b>2,228,557</b>	<b>117,561</b>	<b>67,191</b>	<b>341,833</b>	<b>4,967,936</b>
<b>Latin America, total</b>	<b>39,930,615</b>	<b>35,911,566</b>	<b>203,106</b>	<b>485</b>	<b>115,178</b>	<b>25,496</b>	<b>1,244,970</b>
Argentina	462,451	328,013	81	5	0	0	60,695
Barbados	8,535,005	7,775,406	0	0	0	0	2,481
Brazil	2,258,414	1,717,833	4,413	20	1,343	5,103	80,911
Cayman Islands	4,927,114	4,463,123	0	0	0	0	101,088
Mexico	14,074,287	12,635,623	175,968	379	113,805	20,218	880,655
Panama	1,112,428	765,507	2,011	81	0	0	7,481
Venezuela	7,011,569	6,989,844	134	0	0	0	5,843
<b>Other Western Hemisphere, total</b>	<b>13,027,447</b>	<b>3,924,419</b>	<b>30,924</b>	<b>82,573</b>	<b>4,217</b>	<b>300</b>	<b>419,346</b>
Bermuda	12,282,509	3,744,222	25,521	1,866	4,171	0	187,674
<b>Europe, total</b>	<b>427,126,705</b>	<b>292,120,331</b>	<b>2,180,888</b>	<b>1,233,891</b>	<b>5,778,948</b>	<b>9,065,126</b>	<b>18,195,743</b>
Belgium	5,553,728	2,842,542	854	24,962	121,846	15,232	415,739
Denmark	5,672,963	4,716,663	31,723	18,998	17,623	7,144	289,234
France	28,339,364	19,664,237	106,765	6,924	1,312,229	545,797	2,191,603
Germany	58,968,030	42,477,889	552,368	6,390	823,603	1,676,960	1,558,557
Hungary	16,049,250	2,057,617	580	278,737	42,125	50,983	164,453
Ireland	15,908,281	8,552,341	13,407	12,479	270,901	378,925	294,377
Italy	4,221,241	3,587,856	8,591	174	20,303	64,228	279,277
Luxembourg	9,452,615	885,950	3,247	0	13,727	677,732	1,040,553
Netherlands	60,033,558	52,013,345	112,029	6,401	163,344	222,328	1,180,714
Sweden	7,238,973	5,355,147	10,969	0	488,525	61,233	373,447
Switzerland	72,606,692	40,555,690	1,232,671	666,855	1,959,528	4,611,206	1,448,534
United Kingdom	125,854,864	97,491,437	69,882	158,614	529,421	653,078	7,529,800
<b>Africa, total</b>	<b>1,842,533</b>	<b>949,662</b>	<b>110</b>	<b>0</b>	<b>1,191</b>	<b>7</b>	<b>740,633</b>
South Africa	262,141	210,818	80	0	1,191	0	35,532
<b>Asia, total</b>	<b>280,462,533</b>	<b>251,247,031</b>	<b>3,457,090</b>	<b>59,758</b>	<b>4,793,433</b>	<b>2,419,793</b>	<b>9,695,304</b>
China	4,857,312	4,202,154	25,784	208	19	0	222,736
Hong Kong	7,309,030	6,088,879	47,041	353	576	0	161,857
Indonesia	298,480	259,566	335	0	0	0	20,889
Japan	145,387,896	133,350,408	3,063,429	8,331	4,529,356	2,254,255	927,457
Middle East countries (except OPEC)	8,144,441	6,648,240	589	50,301	12,007	0	857,171
OPEC countries (Middle East only)	9,566,276	9,482,347	1,555	1	0	0	27,186
Singapore	16,092,128	10,864,891	95,932	0	82	72	292,461
South Korea	53,223,169	50,449,853	192,791	120	249,401	164,945	1,927,552
Taiwan	23,506,135	23,385,420	32	0	59	0	62,715
<b>Oceania, total</b>	<b>18,515,092</b>	<b>1,585,162</b>	<b>931</b>	<b>3,041</b>	<b>35,121</b>	<b>76,546</b>	<b>453,232</b>
Australia	17,628,246	709,957	931	3,041	32,687	76,546	449,737
<b>Puerto Rico and U.S. Possessions</b>	<b>1,487,741</b>	<b>1,313,524</b>	<b>25</b>	<b>0</b>	<b>118</b>	<b>0</b>	<b>5,989</b>

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 2. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

Selected country of residence of related foreign person [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts paid to related foreign persons—continued					
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
					Beginning balance	Ending balance
(23)	(24)	(25)	(26)	(27)	(28)	
<b>All geographic areas, total</b>	<b>7,856,214</b>	<b>44,992,671</b>	<b>20,769,720</b>	<b>66,939,721</b>	<b>534,850,081</b>	<b>583,541,392</b>
<b>Canada</b>	<b>217,179</b>	<b>1,324,056</b>	<b>266,807</b>	<b>3,732,807</b>	<b>19,097,869</b>	<b>23,477,512</b>
<b>Latin America, total</b>	<b>94,403</b>	<b>425,617</b>	<b>507,252</b>	<b>1,402,542</b>	<b>10,046,074</b>	<b>12,043,117</b>
Argentina	6,693	718	13	66,233	989,908	136,317
Barbados	8,985	16,769	507,003	224,361	14,025	9,206
Brazil	43,632	19,574	0	385,585	890,359	663,845
Cayman Islands	897	356,302	0	5,704	5,565,521	5,541,663
Mexico	23,924	26,598	208	196,909	1,122,254	3,599,593
Panama	284	815	5	336,244	144,991	399,193
Venezuela	853	229	0	14,666	762,941	255,623
<b>Other Western Hemisphere, total</b>	<b>2,182</b>	<b>551,562</b>	<b>6,926,058</b>	<b>1,085,866</b>	<b>1,859,571</b>	<b>3,126,974</b>
Bermuda	1,022	494,937	6,812,562	1,010,534	602,168	1,965,803
<b>Europe, total</b>	<b>834,714</b>	<b>41,504,667</b>	<b>12,996,342</b>	<b>43,216,055</b>	<b>479,746,764</b>	<b>513,132,555</b>
Belgium	5,457	1,184,523	3,542	939,031	8,617,017	12,427,378
Denmark	123,061	224,294	1,028	243,195	3,143,459	4,071,829
France	51,190	1,582,992	66,887	2,810,740	35,883,152	25,132,523
Germany	16,533	1,527,889	1,943,647	8,384,194	6,594,436	4,376,703
Hungary	75	3,543,650	10	9,911,020	27,909	4,928
Ireland	50,540	1,004,655	3,501,995	1,828,661	12,550,211	7,736,973
Italy	1,286	20,951	71,624	166,951	694,010	630,193
Luxembourg	776	6,160,594	102,342	567,694	14,537,291	19,288,341
Netherlands	98,427	4,310,988	14,761	1,911,221	39,094,771	43,442,814
Sweden	7,713	478,683	148,457	314,799	8,216,649	11,538,618
Switzerland	56,436	10,260,607	6,824,520	4,990,645	85,053,748	77,958,889
United Kingdom	414,942	10,560,853	167,060	8,279,777	259,536,455	302,472,418
<b>Africa, total</b>	<b>1,626</b>	<b>104,502</b>	<b>22</b>	<b>44,780</b>	<b>82,614</b>	<b>107,451</b>
South Africa	714	12	22	13,772	3,854	6,244
<b>Asia, total</b>	<b>4,909,974</b>	<b>590,462</b>	<b>56,187</b>	<b>3,233,501</b>	<b>16,617,297</b>	<b>26,610,893</b>
China	8,644	4,315	0	393,452	80,260	117,011
Hong Kong	78,794	4,707	0	926,823	178,847	4,846,944
Indonesia	4,513	2,732	0	10,445	80,811	85,904
Japan	90,535	299,039	20,460	844,626	13,565,719	18,175,548
Middle East countries (except OPEC)	966	223,052	27,948	324,167	50,913	51,569
OPEC countries (Middle East only)	695	6,231	613	47,648	82,808	968,554
Singapore	4,696,011	33,218	5,117	104,344	611,125	819,573
South Korea	12,232	7,075	1,980	217,220	149,020	116,014
Taiwan	1,497	113	67	56,232	1,611,059	1,152,033
<b>Oceania, total</b>	<b>1,794,812</b>	<b>491,729</b>	<b>17,052</b>	<b>14,057,466</b>	<b>7,336,796</b>	<b>4,985,011</b>
Australia	1,791,951	491,704	16,067	14,055,625	7,313,903	4,967,455
<b>Puerto Rico and U.S. Possessions</b>	<b>1,323</b>	<b>76</b>	<b>0</b>	<b>166,686</b>	<b>63,095</b>	<b>57,880</b>

[1] Includes returns with country not specified.

[2] Less than \$500.

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

SOURCE: IRS, Statistics of Income Division, Foreign-Owned Domestic Corporations Study, September 2015.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Number of returns [2]	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock-in-trade	Sales of tangible property other than stock-in-trade	Rents	Royalties
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All industries, total</b>							
<b>All geographic areas, total</b>	<b>913</b>	<b>21,549</b>	<b>366,043,692</b>	<b>217,297,648</b>	<b>3,462,994</b>	<b>330,934</b>	<b>4,479,253</b>
Australia	312	750	16,675,429	1,506,100	18,928	0	27,243
Belgium	199	362	2,201,314	1,473,979	3,169	141	3,174
Bermuda	86	197	8,996,934	2,378,190	2,765	15,610	235,790
Brazil	310	573	3,180,316	2,736,985	36,374	212	4,958
Canada	462	1,259	38,316,781	28,218,497	259,257	86,028	521,450
China	344	1,167	3,213,229	2,755,173	21,527	2,301	30,629
France	315	1,280	9,257,996	3,237,875	19,379	993	210,134
Germany	371	1,413	32,427,242	19,622,309	114,806	52,628	419,252
Hong Kong	217	407	2,472,326	1,069,101	13,395	898	6,155
Hungary	126	160	91,338	36,292	17,802	0	5,964
Ireland	130	260	10,637,655	1,295,446	1,450	1	182,225
Japan	352	998	42,962,740	33,110,614	2,171,845	9,606	93,852
Mexico	321	785	6,963,012	5,761,526	92,764	12,448	72,255
Netherlands	292	729	50,575,323	45,471,877	19,973	3,692	145,686
Singapore	312	607	11,358,742	7,868,259	69,391	46	5,115
South Korea	188	317	2,941,617	1,494,786	11,040	392	14,112
Sweden	152	414	2,879,000	761,059	634	62	6,822
Switzerland	247	621	27,979,837	11,270,297	63,378	1,107	2,159,012
Taiwan	167	223	807,029	669,015	0	280	1,427
United Kingdom	458	1,889	54,462,515	26,602,955	37,718	25,816	162,088
<b>Mining</b>							
<b>All geographic areas, total</b>	<b>35</b>	<b>944</b>	<b>12,268,228</b>	<b>8,284,956</b>	<b>163,291</b>	<b>46,745</b>	<b>13,738</b>
Australia	8	73	383,067	8,172	2,540	0	114
Belgium	7	10	2,542	1,097	0	0	0
Bermuda	9	18	461,509	260,573	2,765	15,584	3,375
Brazil	12	25	205,355	202,033	0	0	0
Canada	24	81	2,541,829	1,613,713	13,677	93	1,735
China	5	16	30,705	16,508	621	2,045	104
France	5	25	84,718	8,782	414	126	493
Germany	6	9	14,602	6,231	472	2,487	269
Hungary	7	9	11,991	0	0	0	0
Ireland	3	4	10,698	0	0	0	0
Japan	6	8	68,230	55,250	0	0	1,045
Mexico	9	55	148,728	80,469	2,530	8,821	1,842
Netherlands	10	22	79,343	34,183	0	0	0
Singapore	10	29	230,505	212,451	6,340	18	163
Switzerland	12	25	765,259	438,189	8,214	0	0
United Kingdom	13	74	580,502	428,108	305	19	31
<b>Utilities</b>							
<b>All geographic areas, total</b>	<b>17</b>	<b>99</b>	<b>1,311,397</b>	<b>958,624</b>	<b>78,385</b>	<b>0</b>	<b>0</b>
Australia	3	3	0	0	0	0	0
Canada	11	34	472,677	369,659	78,385	0	0
France	3	9	45,519	44,874	0	0	0
United Kingdom	7	20	683,755	457,439	0	0	0
<b>Construction</b>							
<b>All geographic areas, total</b>	<b>13</b>	<b>190</b>	<b>427,883</b>	<b>727</b>	<b>35,646</b>	<b>0</b>	<b>6,741</b>
Australia	4	9	38,486	0	7,499	0	4,053
Brazil	3	5	0	0	0	0	0
Canada	5	13	82,146	0	434	0	0
China	6	9	3,008	41	0	0	0
Germany	5	16	2,629	0	0	0	0
Singapore	4	7	7,928	0	0	0	436
Taiwan	4	4	189	0	0	0	0
United Kingdom	8	32	169,779	0	27,712	0	1,992

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Number of returns [2]	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock-in-trade	Sales of tangible property other than stock-in-trade	Rents	Royalties
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Manufacturing</b>							
<b>All geographic areas, total</b>	<b>371</b>	<b>11,126</b>	<b>127,508,358</b>	<b>95,997,363</b>	<b>774,199</b>	<b>141,741</b>	<b>3,752,371</b>
Australia	159	319	1,556,359	1,280,108	29	0	17,703
Belgium	107	208	1,510,694	1,146,173	2,855	141	1,714
Bermuda	27	52	690,522	217,085	0	0	232,414
Brazil	176	337	1,505,233	1,376,663	33,342	212	3,135
Canada	212	539	23,851,897	22,062,570	121,382	10,748	501,779
China	196	742	2,332,120	2,239,392	10,969	257	27,898
France	174	733	4,560,655	2,716,819	7,698	745	16,512
Germany	195	862	14,186,331	11,318,665	113,344	4,876	414,546
Hong Kong	94	163	826,350	761,844	13,221	676	5,307
Hungary	65	89	67,222	34,789	17,802	0	5,964
Ireland	51	117	2,309,814	1,120,177	1,450	0	181,375
Japan	183	459	5,977,083	4,102,224	11,613	75	11,325
Mexico	172	451	4,269,441	3,833,248	87,522	3,128	64,475
Netherlands	142	411	7,997,834	5,869,881	19,112	0	137,448
Singapore	145	266	2,823,498	2,339,405	5,843	27	369
South Korea	108	175	672,316	561,664	10,596	0	6,402
Sweden	90	269	1,652,108	557,216	634	0	566
Switzerland	115	331	11,340,425	5,590,680	54,963	1,107	1,892,739
Taiwan	77	99	367,272	361,315	0	0	983
United Kingdom	208	850	24,918,426	18,390,542	7,478	25,403	99,326
<b>Wholesale trade</b>							
<b>All geographic areas, total</b>	<b>236</b>	<b>3,621</b>	<b>92,932,125</b>	<b>70,977,895</b>	<b>2,380,654</b>	<b>51,139</b>	<b>428,133</b>
Australia	68	97	229,860	206,523	242	0	1,490
Belgium	39	65	420,763	324,769	0	0	1,460
Bermuda	7	18	2,291,039	1,900,514	0	0	0
Brazil	64	90	1,159,001	1,124,850	5	0	1,824
Canada	96	205	5,158,853	3,611,530	38,004	1,588	9,267
China	78	246	685,421	485,286	8,216	0	2,011
France	61	162	1,185,739	272,650	9,385	0	246
Germany	89	215	9,812,622	8,146,253	690	45,230	1,082
Hong Kong	63	105	439,462	285,877	83	0	587
Hungary	22	22	2,982	1,503	0	0	0
Ireland	20	34	1,214,969	116,223	0	0	768
Japan	90	390	35,066,080	28,898,676	2,160,231	281	70,053
Mexico	76	135	1,799,296	1,515,622	137	42	3,669
Netherlands	67	102	2,184,849	896,193	830	3,545	7,694
Singapore	82	136	5,873,272	5,211,673	56,986	0	1,896
South Korea	44	83	2,235,480	929,669	444	392	7,661
Sweden	27	77	1,043,053	202,093	0	62	5,389
Switzerland	49	100	6,821,081	4,692,569	46	0	266,253
Taiwan	53	74	326,643	305,258	0	0	443
United Kingdom	97	232	8,105,755	7,178,939	426	0	42,464
<b>Retail trade</b>							
<b>All geographic areas, total</b>	<b>27</b>	<b>241</b>	<b>843,059</b>	<b>352,661</b>	<b>5,802</b>	<b>3,033</b>	<b>3,648</b>
Australia	3	3	1,341	1,341	0	0	0
Belgium	4	6	18,401	0	0	0	0
Canada	8	16	22,553	12,822	0	0	0
China	3	8	6,990	6,505	0	0	0
France	5	39	39,541	35,767	0	0	0
Germany	5	10	178,955	0	0	0	0
Hong Kong	5	9	4,756	22	0	0	0

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Number of returns [2]	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock-in-trade	Sales of tangible property other than stock-in-trade	Rents	Royalties
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Japan	6	7	57,937	24,698	0	0	0
Mexico	7	9	255,746	251,659	2,270	0	0
Netherlands	6	8	120	3	0	0	0
Singapore	3	7	67,465	12,876	0	0	0
South Korea	3	3	2	1	0	0	0
Sweden	3	8	0	0	0	0	0
Switzerland	8	26	9,527	0	0	0	0
United Kingdom	7	16	6,842	1,154	505	0	0
<b>Transportation and warehousing</b>							
<b>All geographic areas, total</b>	<b>15</b>	<b>526</b>	<b>6,636,811</b>	<b>397,576</b>	<b>7,121</b>	<b>70,955</b>	<b>0</b>
Australia	4	4	67,820	0	0	0	0
Belgium	4	8	35,538	0	0	0	0
Brazil	4	5	79,813	31	0	0	0
Canada	9	22	2,797,720	395,743	7,121	61,425	0
China	5	7	99,008	0	0	0	0
France	3	14	37,768	0	0	0	0
Germany	4	23	133,626	0	0	0	0
Hong Kong	5	8	63,783	0	0	0	0
Hungary	6	6	7,736	0	0	0	0
Ireland	3	3	14,048	0	0	0	0
Japan	5	8	239,740	0	0	9,250	0
Mexico	4	8	38,798	0	0	0	0
Netherlands	7	14	23,570	0	0	0	0
Singapore	5	18	2,180,670	0	0	0	0
South Korea	4	5	18,270	0	0	0	0
Sweden	3	4	12,992	0	0	0	0
Switzerland	6	9	65,161	0	0	0	0
Taiwan	5	6	9,799	0	0	280	0
United Kingdom	8	29	156,055	1,802	0	0	0
<b>Information</b>							
<b>All geographic areas, total</b>	<b>30</b>	<b>861</b>	<b>6,557,940</b>	<b>599,239</b>	<b>2,521</b>	<b>3,528</b>	<b>13,769</b>
Australia	12	22	18,288	2,473	0	0	1,982
Belgium	8	14	7,069	566	314	0	0
Bermuda	6	8	130,429	19	0	26	0
Brazil	15	22	31,035	24,070	0	0	0
Canada	13	26	95,473	20,980	254	40	0
China	12	20	1,236	283	0	0	81
France	16	46	57,884	7,615	275	0	0
Germany	16	66	79,659	1,332	99	0	3,355
Hong Kong	13	23	18,909	11,386	91	49	0
Hungary	4	6	495	0	0	0	0
Ireland	10	13	28,223	980	0	0	82
Japan	11	21	24,059	7,554	0	0	0
Mexico	10	18	41,808	37,766	0	0	0
Netherlands	14	41	937,801	337,143	30	0	0
Singapore	14	27	12,006	4,987	200	0	2,144
South Korea	7	8	650	0	0	0	0
Sweden	5	13	3,139	0	0	0	0
Switzerland	10	22	2,762,189	12	155	0	0
Taiwan	5	8	21	0	0	0	0
United Kingdom	22	139	1,850,700	88,118	309	35	3,291

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Number of returns [2]	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock-in-trade	Sales of tangible property other than stock-in-trade	Rents	Royalties
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Finance and insurance</b>							
<b>All geographic areas, total</b>	<b>68</b>	<b>1,274</b>	<b>92,312,468</b>	<b>38,779,683</b>	<b>90</b>	<b>12,125</b>	<b>0</b>
Australia	17	130	14,316,796	0	0	0	0
Belgium	10	14	175,855	0	0	0	0
Bermuda	31	92	4,772,307	0	0	0	0
Brazil	10	20	8,517	0	0	0	0
Canada	29	114	1,399,431	0	0	12,123	0
China	8	20	14,912	0	0	0	0
France	13	43	2,394,611	0	0	0	0
Germany	13	60	6,272,258	0	90	0	0
Hong Kong	15	46	53,968	18	0	0	0
Hungary	6	7	321	0	0	0	0
Ireland	24	54	6,264,536	0	0	1	0
Japan	23	52	147,820	0	0	0	0
Mexico	13	25	34,813	0	0	0	0
Netherlands	10	25	38,754,088	38,268,908	0	0	0
Singapore	18	45	36,716	0	0	0	0
South Korea	5	18	1,385	0	0	0	0
Sweden	4	4	76,947	0	0	0	0
Switzerland	17	39	6,091,583	510,758	0	0	0
Taiwan	9	12	5,907	0	0	0	0
United Kingdom	33	155	7,926,101	0	0	0	0
<b>Real estate and rental and leasing</b>							
<b>All geographic areas, total</b>	<b>9</b>	<b>153</b>	<b>466,146</b>	<b>22,502</b>	<b>0</b>	<b>0</b>	<b>750</b>
Australia	3	4	108	0	0	0	0
Canada	6	24	17,265	10,848	0	0	750
China	3	8	1,514	1,514	0	0	0
France	4	8	137,009	45	0	0	0
Germany	3	6	58,102	0	0	0	0
Mexico	3	4	2,400	1,002	0	0	0
Singapore	4	5	0	0	0	0	0
Switzerland	3	4	9	9	0	0	0
United Kingdom	7	32	143,094	433	0	0	0
<b>Professional, scientific, and technical services</b>							
<b>All geographic areas, total</b>	<b>40</b>	<b>1,501</b>	<b>6,038,637</b>	<b>482,452</b>	<b>14,142</b>	<b>858</b>	<b>209,066</b>
Australia	16	52	44,796	175	8,578	0	1,901
Belgium	12	19	21,630	1,365	0	0	0
Brazil	13	41	33,074	4,796	0	0	0
Canada	22	101	281,358	67,161	0	10	6,944
China	17	64	15,831	5,251	1,721	0	535
France	20	137	628,908	150,491	1,607	123	172,486
Germany	20	98	1,363,828	17,935	111	0	0
Hong Kong	8	15	5,135	0	0	0	0
Hungary	7	12	591	0	0	0	0
Ireland	5	10	563,960	18	0	0	0
Japan	16	32	1,293,560	8,194	0	0	11,428
Mexico	10	43	50,376	1,990	305	458	0
Netherlands	13	51	264,037	56,616	0	134	0
Singapore	14	38	21,511	1,054	23	1	45
South Korea	8	15	9,670	0	0	0	0
Sweden	8	17	76,856	268	0	0	120
Switzerland	16	31	21,996	16	0	0	20
Taiwan	6	8	1,398	0	0	0	0
United Kingdom	25	152	285,773	39,100	230	0	14

Footnotes at end of table.



# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Number of returns [2]	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock-in-trade	Sales of tangible property other than stock-in-trade	Rents	Royalties
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Management of companies</b>							
<b>All geographic areas, total</b>	<b>12</b>	<b>391</b>	<b>17,690,204</b>	<b>0</b>	<b>0</b>	<b>538</b>	<b>0</b>
Canada	6	21	1,501,169	0	0	0	0
France	3	26	18,624	0	0	0	0
Germany	3	10	51,045	0	0	0	0
Hong Kong	3	17	1,046,855	0	0	172	0
Ireland	4	9	77,482	0	0	0	0
Japan	4	12	73,082	0	0	0	0
Mexico	3	6	270,080	0	0	0	0
Netherlands	5	14	225,646	0	0	13	0
United Kingdom	6	58	9,521,034	0	0	352	0
<b>Administrative and support and waste management services</b>							
<b>All geographic areas, total</b>	<b>19</b>	<b>342</b>	<b>418,726</b>	<b>208,471</b>	<b>256</b>	<b>237</b>	<b>29,659</b>
Australia	7	15	8,032	5,726	41	0	0
Belgium	3	4	341	0	0	0	0
Brazil	3	7	4,064	3,323	0	0	0
Canada	11	43	65,216	38,001	0	0	0
China	4	7	797	392	0	0	0
France	4	28	33,161	10	0	0	19,416
Germany	5	8	627	0	0	0	0
Ireland	5	10	85,631	58,048	0	0	0
Japan	3	3	1,067	0	0	0	0
Mexico	6	14	14,940	9,478	0	0	2,269
Netherlands	9	15	1,968	113	0	0	0
Singapore	5	7	86,441	85,599	0	0	62
South Korea	3	4	3,524	3,339	0	0	49
Sweden	6	8	1,703	0	0	0	0
Switzerland	3	10	606	0	0	0	0
United Kingdom	8	49	60,468	958	0	6	0
<b>Educational services</b>							
<b>All geographic areas, total</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>
<b>Health care and social assistance</b>							
<b>All geographic areas, total</b>	<b>6</b>	<b>48</b>	<b>214,253</b>	<b>210,797</b>	<b>0</b>	<b>0</b>	<b>0</b>
Australia	3	7	1,581	1,581	0	0	0
<b>Arts, entertainment, and recreation</b>							
<b>All geographic areas, total</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>
<b>Accommodation and food services</b>							
<b>All geographic areas, total</b>	<b>7</b>	<b>117</b>	<b>267,083</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>13,445</b>
Canada	5	8	9,074	0	0	0	975
United Kingdom	5	22	23,067	0	0	0	7,037
<b>Other services</b>							
<b>All geographic areas, total</b>	<b>4</b>	<b>64</b>	<b>114,775</b>	<b>8,285</b>	<b>886</b>	<b>0</b>	<b>0</b>

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued								
	Amounts received from related foreign persons—continued							Amounts borrowed	
	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
<b>All industries, total</b>									
<b>All geographic areas, total</b>	<b>3,579,378</b>	<b>42,999,841</b>	<b>8,658,384</b>	<b>7,709,141</b>	<b>4,171,175</b>	<b>73,354,944</b>	<b>1,077,447,358</b>	<b>1,132,788,140</b>	
Australia	56,254	341,435	12,712	50,491	29,687	14,632,579	9,877,849	19,273,236	
Belgium	6,592	468,518	6,841	174,901	2,044	61,955	25,228,379	29,936,553	
Bermuda	1,578	1,209,508	1,184,950	123,954	683,840	3,160,749	5,416,946	5,570,236	
Brazil	14,014	80,562	1,965	61,452	1,273	242,521	384,246	1,026,394	
Canada	82,161	3,445,417	78,956	546,611	145,002	4,933,402	34,137,266	32,463,075	
China	21,924	242,736	14,704	10,013	3,152	111,070	961,743	298,150	
France	79,796	1,948,470	162,286	996,985	41,767	2,560,311	55,451,982	51,291,394	
Germany	253,725	4,101,466	378,207	273,188	1,329,947	5,881,714	23,752,639	37,184,046	
Hong Kong	5,112	231,226	22,078	8,101	0	1,116,260	662,672	3,767,925	
Hungary	11,581	11,655	5	83	321	7,635	57,302,392	15,360,618	
Ireland	134,635	2,533,253	286,782	47,423	348,689	5,807,751	12,700,860	14,032,628	
Japan	140,926	4,706,661	698,780	76,315	10,528	1,943,613	20,628,395	29,753,889	
Mexico	6,284	491,498	11,185	23,128	340	491,584	1,016,294	3,314,446	
Netherlands	121,568	2,215,414	41,201	523,124	3,402	2,029,386	126,431,412	125,873,479	
Singapore	4,524	517,470	2,133,519	44,826	6,236	709,356	453,973	1,083,242	
South Korea	10,544	108,843	129,712	5,175	69	1,166,944	101,352	131,951	
Sweden	83,611	1,087,603	64,444	246,112	11,201	617,452	13,250,774	12,313,459	
Switzerland	1,626,877	5,516,415	2,100,013	554,857	252,618	4,435,263	233,418,262	273,103,215	
Taiwan	736	27,118	670	285	1,949	105,549	133,629	350,160	
United Kingdom	308,488	7,803,637	1,119,204	1,786,772	1,242,013	15,373,824	367,651,192	355,132,905	
<b>Mining</b>									
<b>All geographic areas, total</b>	<b>98,011</b>	<b>1,966,287</b>	<b>5,584</b>	<b>415,430</b>	<b>16,388</b>	<b>1,257,798</b>	<b>24,899,071</b>	<b>35,952,133</b>	
Australia	0	32,629	0	1,013	3,779	334,820	2,684,562	12,618,703	
Belgium	0	973	0	1	2	469	1,090,181	1,230,144	
Bermuda	0	151,736	0	19,490	7,782	204	4,269,813	4,106,041	
Brazil	0	2,575	0	225	0	522	23,484	342,055	
Canada	0	543,000	0	181,404	368	187,839	1,737,267	1,802,562	
China	0	8,567	0	310	100	2,450	8,617	11,596	
France	0	46,659	42	163	188	27,851	697,793	629,098	
Germany	0	3,857	0	349	156	781	0	0	
Hungary	11,114	861	0	16	0	0	5,590,196	5,271,272	
Ireland	0	9,374	0	0	0	1,324	0	0	
Japan	0	1,767	0	0	33	10,135	343,813	364,397	
Mexico	0	34,308	0	3,847	25	16,886	219,604	5,336	
Netherlands	0	17,421	0	2,521	0	25,218	385,623	240,010	
Singapore	0	2,716	0	36	2,724	6,057	73,603	3,428	
Switzerland	84,394	131,765	5,442	30,153	98	67,004	4,482,074	4,388,057	
United Kingdom	0	61,493	0	44,053	97	46,396	2,239,246	3,754,670	
<b>Utilities</b>									
<b>All geographic areas, total</b>	<b>0</b>	<b>76,670</b>	<b>0</b>	<b>4,897</b>	<b>14</b>	<b>192,807</b>	<b>19,123,641</b>	<b>19,034,016</b>	
Australia	0	0	0	0	0	0	201,227	201,227	
Canada	0	14,551	0	1,056	0	9,026	655,053	884,097	
France	0	645	0	0	0	0	385,000	435,000	
United Kingdom	0	46,074	0	3,841	0	176,401	11,629,504	14,352,583	
<b>Construction</b>									
<b>All geographic areas, total</b>	<b>27,498</b>	<b>301,027</b>	<b>49</b>	<b>5,187</b>	<b>8,388</b>	<b>42,620</b>	<b>2,486,397</b>	<b>1,995,269</b>	
Australia	2,191	11,518	0	565	465	12,195	0	0	
Brazil	0	0	0	0	0	0	0	121	
Canada	5,122	75,107	0	61	898	524	2,021	22,072	
China	85	2,788	0	0	23	71	32	738	
Germany	1,038	1,214	0	0	245	132	350,104	427,740	
Singapore	953	5,327	0	0	398	814	12,997	0	
Taiwan	0	0	0	0	0	189	0	10,000	
United Kingdom	2,496	112,914	0	4,098	1,223	19,344	1,580,398	1,019,153	

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued								
	Amounts received from related foreign persons—continued							Amounts borrowed	
	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
<b>Manufacturing</b>									
<b>All geographic areas, total</b>	<b>1,605,156</b>	<b>15,649,147</b>	<b>240,813</b>	<b>1,139,526</b>	<b>1,241,003</b>	<b>6,967,039</b>	<b>311,183,257</b>	<b>348,613,526</b>	
Australia	35,389	52,539	5,500	9,582	938	154,571	232,134	600,711	
Belgium	326	330,103	5,714	612	15	23,041	17,223,758	16,424,351	
Bermuda	0	188,919	0	24,006	1,117	26,981	692,736	792,663	
Brazil	7,465	19,761	498	40,944	0	23,213	237,536	9,640	
Canada	47,810	604,816	20,483	126,188	2,663	353,458	7,242,242	5,912,700	
China	9,424	30,198	1,480	271	4	12,227	840,380	18,214	
France	56,866	1,257,575	6,489	15,450	604	481,897	10,308,832	11,013,388	
Germany	47,419	1,776,274	10,944	179,024	612	320,627	10,467,948	16,352,900	
Hong Kong	2,986	29,291	2,617	143	0	10,265	119,416	369,431	
Hungary	382	7,649	0	67	0	569	21,703,101	6,001,480	
Ireland	13,167	873,641	2,550	13,074	2,279	102,101	7,446,821	5,712,901	
Japan	32,653	868,578	27,154	2,473	141	920,847	4,192,539	4,200,193	
Mexico	4,729	110,693	4,285	13,966	278	147,117	639,093	675,122	
Netherlands	8,067	1,193,198	1,444	94,047	274	674,363	23,111,877	16,440,384	
Singapore	1,278	131,149	8,248	17,281	1,444	318,454	112,254	170,942	
South Korea	10,434	15,700	4,569	346	69	62,536	80,015	52,280	
Sweden	81,764	518,695	1,105	31,018	309	460,801	10,717,147	10,177,727	
Switzerland	1,131,976	1,553,445	1,989	3,816	280	1,109,430	80,767,923	101,472,378	
Taiwan	736	3,099	536	40	0	563	5	7	
United Kingdom	70,251	3,871,324	113,816	351,172	1,219,384	769,730	89,605,531	114,094,262	
<b>Wholesale trade</b>									
<b>All geographic areas, total</b>	<b>605,141</b>	<b>10,989,395</b>	<b>905,934</b>	<b>679,673</b>	<b>532</b>	<b>5,913,629</b>	<b>64,669,538</b>	<b>78,406,193</b>	
Australia	4,665	7,615	0	252	0	9,073	1,658,389	378,545	
Belgium	2,836	89,621	826	90	0	1,161	6,882,138	7,139,926	
Bermuda	1,189	32,703	5,406	14,430	0	336,797	704	704	
Brazil	3,310	14,468	1,242	287	0	13,015	775	3,752	
Canada	0	768,691	2,832	44,808	532	681,601	2,283,364	3,302,992	
China	170	170,972	11,976	0	0	6,790	102,381	264,764	
France	536	190,391	70	163,224	0	549,237	7,746,130	7,547,265	
Germany	12,547	960,458	36,136	12,841	0	597,385	940,365	4,636,302	
Hong Kong	819	112,496	8,797	684	0	30,119	20,092	37	
Hungary	0	1,226	5	0	0	248	10,528,332	605,872	
Ireland	24,597	1,063,145	0	7,272	0	2,964	1,736,024	1,825,692	
Japan	69,952	2,548,515	654,736	27,655	0	635,981	2,889,592	2,145,806	
Mexico	1,014	264,604	3,132	2,300	0	8,776	47,038	99,988	
Netherlands	103,613	448,006	1,558	78,108	0	645,302	6,371,168	6,407,885	
Singapore	1,291	263,875	9,220	1,348	0	326,983	201,819	841,887	
South Korea	0	80,401	125,143	3,832	0	1,087,938	21,193	77,870	
Sweden	502	482,677	12,878	214,787	0	124,665	1,271,333	1,081,649	
Switzerland	15,555	1,352,742	7,753	9,830	0	476,333	3,330,853	13,243,826	
Taiwan	0	17,732	80	0	0	3,130	9,006	6	
United Kingdom	142,520	510,189	973	32,324	0	197,920	11,808,699	17,381,030	
<b>Retail trade</b>									
<b>All geographic areas, total</b>	<b>34,921</b>	<b>89,166</b>	<b>18</b>	<b>6,578</b>	<b>49,804</b>	<b>297,428</b>	<b>9,364,633</b>	<b>11,114,138</b>	
Australia	0	0	0	0	0	0	39	10	
Belgium	0	14,457	0	3,654	0	290	11,463	1,940,148	
Canada	1,068	7,854	18	0	0	791	19,743	6,742	
China	485	0	0	0	0	0	4	2	
France	0	0	0	0	0	3,774	0	160	
Germany	0	0	0	1	0	178,954	462	1,115	
Hong Kong	0	4,406	0	297	0	31	23	0	

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued								
	Amounts received from related foreign persons—continued							Amounts borrowed	
	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Japan	33,237	2	0	0	0	0	350,182	85	
Mexico	0	0	0	1,817	0	0	92,958	70,046	
Netherlands	0	117	0	0	0	0	4,026,891	2,336,925	
Singapore	0	54,581	0	0	0	8	0	0	
South Korea	0	1	0	0	0	0	0	0	
Sweden	0	0	0	0	0	0	206,000	0	
Switzerland	0	103	0	0	0	9,424	3,097,395	4,423,741	
United Kingdom	0	183	0	0	0	5,000	172,399	260,593	
<b>Transportation and warehousing</b>									
<b>All geographic areas, total</b>	<b>0</b>	<b>412,724</b>	<b>2,266,367</b>	<b>5,436</b>	<b>0</b>	<b>3,476,632</b>	<b>13,312,800</b>	<b>13,514,217</b>	
Australia	0	8,428	0	0	0	59,392	0	0	
Belgium	0	2	2	0	0	35,534	14,779	0	
Brazil	0	15,855	0	0	0	63,927	2,598	1,581	
Canada	0	3,762	0	1,396	0	2,328,273	1,098,556	228,864	
China	0	11,532	1,221	0	0	86,255	0	849	
France	0	6,233	0	0	0	31,535	0	0	
Germany	0	27,110	196	0	0	106,320	366,830	279,617	
Hong Kong	0	13,872	210	0	0	49,701	0	0	
Hungary	0	919	0	0	0	6,817	4,524,586	0	
Ireland	0	468	0	0	0	13,580	0	0	
Japan	0	118,664	0	0	0	111,826	5,282	8,778	
Mexico	0	568	0	0	0	38,230	1	0	
Netherlands	0	3,126	1	1,159	0	19,284	549,376	424,020	
Singapore	0	29,349	2,113,138	506	0	37,677	38	0	
South Korea	0	2,091	0	0	0	16,179	0	1,582	
Sweden	0	435	0	0	0	12,557	0	0	
Switzerland	0	1,055	0	0	0	64,106	0	4,258,221	
Taiwan	0	2,639	38	0	0	6,842	0	0	
United Kingdom	0	99,614	123	2,258	0	52,258	4,737,355	4,742,769	
<b>Information</b>									
<b>All geographic areas, total</b>	<b>544,642</b>	<b>4,748,344</b>	<b>0</b>	<b>164,778</b>	<b>8,823</b>	<b>472,296</b>	<b>47,188,815</b>	<b>51,481,258</b>	
Australia	7,299	4,868	0	106	0	1,560	3,538	1,001	
Belgium	3,430	2,569	0	0	0	190	4,894	650	
Bermuda	0	119,851	0	1,527	8,823	183	1,046	1,565	
Brazil	3,239	2,088	0	43	0	1,595	2,043	22	
Canada	20,289	26,696	0	5,080	0	22,134	430,985	400,176	
China	0	870	0	0	0	2	0	18	
France	10,670	25,982	0	986	0	12,356	2,370,475	3,264,939	
Germany	13,351	25,633	0	17,156	0	18,733	221,915	158,776	
Hong Kong	1	7,230	0	136	0	16	229	0	
Hungary	85	410	0	0	0	0	67,152	71,504	
Ireland	0	26,953	0	0	0	208	3,460	0	
Japan	5,030	5,175	0	0	0	6,300	10	168	
Mexico	330	3,712	0	0	0	0	0	4	
Netherlands	6,312	293,587	0	3,485	0	297,244	14,042,059	20,298,570	
Singapore	57	4,102	0	365	0	151	16,011	16,103	
South Korea	110	540	0	0	0	0	0	0	
Sweden	1,345	1,239	0	98	0	457	154	0	
Switzerland	394,751	2,366,732	0	0	0	539	16,463,784	14,718,246	
Taiwan	0	21	0	0	0	0	0	0	
United Kingdom	57,484	1,578,676	0	88,673	0	34,114	11,542,748	9,630,192	

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued								
	Amounts received from related foreign persons—continued							Amounts borrowed	
	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
<b>Finance and insurance</b>									
<b>All geographic areas, total</b>	<b>0</b>	<b>2,426,137</b>	<b>5,142,393</b>	<b>5,062,548</b>	<b>2,846,178</b>	<b>38,043,314</b>	<b>470,014,099</b>	<b>424,229,847</b>	
Australia	0	207,447	6,814	38,419	24,505	14,039,611	4,972,110	5,331,559	
Belgium	0	2,817	300	170,544	2,026	168	0	1,500,000	
Bermuda	0	72,792	1,179,544	64,455	666,117	2,789,399	449,303	663,842	
Brazil	0	2,835	0	4,325	1,273	84	116,876	31,569	
Canada	0	887,382	27,716	161,439	140,520	170,251	14,465,228	14,505,543	
China	0	195	27	9,390	3,025	2,275	5	65	
France	0	116,490	151,800	810,124	40,974	1,275,223	24,398,233	17,229,531	
Germany	0	47,439	330,369	31,297	1,328,934	4,534,129	8,394,492	11,258,321	
Hong Kong	0	33,071	1,787	4,831	0	14,261	123,262	80,214	
Hungary	0	0	0	0	321	0	3,813,148	1,268,000	
Ireland	0	65,794	283,957	10,423	296,606	5,607,755	609,648	2,258	
Japan	0	15,567	16,890	46,177	10,354	58,832	12,767,725	22,606,456	
Mexico	0	14,013	40	507	24	20,229	7,115	27,847	
Netherlands	0	6,221	38,198	335,859	1,226	103,676	56,092,321	56,651,118	
Singapore	0	1,196	833	25,250	1,670	7,767	331	11,681	
South Korea	0	538	0	847	0	0	41	58	
Sweden	0	0	50,461	0	10,892	15,594	0	0	
Switzerland	0	54,919	2,084,829	510,955	252,241	2,677,881	115,155,846	117,017,284	
Taiwan	0	3,050	16	244	1,949	648	68	59	
United Kingdom	0	817,390	956,618	1,155,663	21,309	4,975,121	221,095,202	158,643,976	
<b>Real estate and rental and leasing</b>									
<b>All geographic areas, total</b>	<b>1,166</b>	<b>143,763</b>	<b>0</b>	<b>56,713</b>	<b>0</b>	<b>241,252</b>	<b>4,654,634</b>	<b>4,114,460</b>	
Australia	108	0	0	0	0	0	7	8	
Canada	0	3,597	0	1,870	0	200	46,722	44,875	
China	0	0	0	0	0	0	1,185	0	
France	0	47,134	0	0	0	89,830	268,850	216,808	
Germany	0	41,595	0	0	0	16,507	100,000	100,000	
Mexico	0	1,398	0	0	0	0	381	0	
Singapore	0	0	0	0	0	0	0	0	
Switzerland	0	0	0	0	0	0	0	0	
United Kingdom	628	48,607	0	38,126	0	55,300	1,477,026	1,187,307	
<b>Professional, scientific, and technical services</b>									
<b>All geographic areas, total</b>	<b>218,830</b>	<b>4,591,582</b>	<b>3,001</b>	<b>61,741</b>	<b>0</b>	<b>456,965</b>	<b>12,589,074</b>	<b>18,036,689</b>	
Australia	0	14,680	0	555	0	18,907	3,788	12,346	
Belgium	0	20,265	0	0	0	0	1,167	1,335	
Brazil	0	15,248	0	0	0	13,030	0	412	
Canada	1,720	167,481	0	16,540	0	21,502	461,375	649,416	
China	0	8,285	0	29	0	10	9,123	1,783	
France	6,223	240,664	2,943	6,381	0	47,990	6,013,086	4,971,629	
Germany	85,110	1,198,539	58	32,044	0	30,031	5,635	2,542,025	
Hong Kong	0	5,040	0	0	0	95	2,697	2,042	
Hungary	0	590	0	0	0	1	915,108	526,872	
Ireland	96,870	466,477	0	0	0	595	0	3,500,000	
Japan	0	1,111,276	0	11	0	162,651	2,594	351,345	
Mexico	0	43,691	0	0	0	3,932	408	1,097	
Netherlands	73	198,828	0	530	0	7,856	3,092,983	1,523,769	
Singapore	0	9,887	0	0	0	10,501	1,738	1,596	
South Korea	0	9,531	0	139	0	0	100	161	
Sweden	0	76,464	0	0	0	4	632,605	578,540	
Switzerland	0	19,901	0	0	0	2,059	601,915	1,086,152	
Taiwan	0	577	0	0	0	821	0	0	
United Kingdom	28,022	188,211	0	1,125	0	29,071	803,685	1,227,721	

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued								
	Amounts received from related foreign persons—continued							Amounts borrowed	
	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
<b>Management of companies</b>									
<b>All geographic areas, total</b>	<b>310,275</b>	<b>1,407,635</b>	<b>92,291</b>	<b>94,275</b>	<b>20</b>	<b>15,785,170</b>	<b>66,212,846</b>	<b>99,800,730</b>	
Canada	0	318,222	27,539	3,007	0	1,152,401	3,977,916	3,031,948	
France	0	6,071	942	633	0	10,978	1,961,455	5,019,792	
Germany	0	15,757	0	360	0	34,928	153	561,451	
Hong Kong	0	24,290	8,666	1,974	0	1,011,753	396,954	3,316,126	
Ireland	0	44	0	123	0	77,315	666,850	288,624	
Japan	0	36,833	0	0	0	36,249	0	3	
Mexico	0	10,389	3,727	692	0	255,272	9,695	2,434,893	
Netherlands	0	43,485	0	7,221	0	174,927	16,730,489	20,274,227	
United Kingdom	6,236	415,964	47,592	60,253	0	8,990,637	5,472,626	27,491,860	
<b>Administrative and support and waste management services</b>									
<b>All geographic areas, total</b>	<b>7,261</b>	<b>136,285</b>	<b>1,484</b>	<b>2,793</b>	<b>25</b>	<b>32,255</b>	<b>17,696,929</b>	<b>19,176,945</b>	
Australia	514	338	0	0	0	1,413	117,440	127,192	
Belgium	0	0	0	0	0	341	0	0	
Brazil	0	36	0	0	0	705	23	51	
Canada	414	21,242	0	1,793	21	3,745	138,768	153,886	
China	0	182	0	0	0	223	0	0	
France	5,500	4,293	0	0	0	3,942	841,027	502,684	
Germany	0	1	503	0	0	123	527	0	
Ireland	0	27,358	225	0	0	0	335,702	956,397	
Japan	2	284	0	0	0	781	76,658	76,658	
Mexico	212	2,454	0	0	0	527	0	113	
Netherlands	0	12	0	0	0	1,843	715,700	684,069	
Singapore	1	254	0	41	0	484	0	0	
South Korea	0	0	0	0	0	136	0	0	
Sweden	0	1,481	0	208	0	14	393,500	373,456	
Switzerland	200	0	0	19	0	387	8,081,225	11,003,560	
United Kingdom	418	44,302	0	23	0	14,761	1,255,791	1,060,360	
<b>Educational services</b>									
<b>All geographic areas, total</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	
<b>Health care and social assistance</b>									
<b>All geographic areas, total</b>	<b>0</b>	<b>1,187</b>	<b>0</b>	<b>2,004</b>	<b>0</b>	<b>265</b>	<b>2,419,682</b>	<b>1,954,513</b>	
Australia	0	0	0	0	0	0	0	0	
<b>Arts, entertainment, and recreation</b>									
<b>All geographic areas, total</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	
<b>Accommodation and food services</b>									
<b>All geographic areas, total</b>	<b>122,846</b>	<b>44,651</b>	<b>0</b>	<b>4,396</b>	<b>0</b>	<b>81,710</b>	<b>9,950,260</b>	<b>3,969,893</b>	
Canada	5,738	2,203	0	99	0	59	1,577,910	1,517,202	
United Kingdom	0	6,188	0	2,070	0	7,772	4,196,656	267,695	
<b>Other services</b>									
<b>All geographic areas, total</b>	<b>3,633</b>	<b>6,142</b>	<b>449</b>	<b>3,094</b>	<b>0</b>	<b>92,286</b>	<b>0</b>	<b>0</b>	

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued						
	Amounts paid to related foreign persons						
	Total (excluding loan balances)	Purchases of stock-in-trade	Purchases of tangible property other than stock-in-trade	Rents	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>All industries, total</b>	<b>841,465,694</b>	<b>632,860,285</b>	<b>8,101,821</b>	<b>1,497,309</b>	<b>10,795,397</b>	<b>11,929,102</b>	<b>35,723,454</b>
<b>All geographic areas, total</b>	<b>841,465,694</b>	<b>632,860,285</b>	<b>8,101,821</b>	<b>1,497,309</b>	<b>10,795,397</b>	<b>11,929,102</b>	<b>35,723,454</b>
Australia	17,628,246	709,957	931	3,041	32,687	76,546	449,737
Belgium	5,553,728	2,842,542	854	24,962	121,846	15,232	415,739
Bermuda	12,282,509	3,744,222	25,521	1,866	4,171	0	187,674
Brazil	2,258,414	1,717,833	4,413	20	1,343	5,103	80,911
Canada	58,852,567	45,588,640	2,228,557	117,561	67,191	341,833	4,967,936
China	4,857,312	4,202,154	25,784	208	19	0	222,736
France	28,339,364	19,664,237	106,765	6,924	1,312,229	545,797	2,191,603
Germany	58,968,030	42,477,889	552,368	6,390	823,603	1,676,960	1,558,557
Hong Kong	7,309,030	6,088,879	47,041	353	576	0	161,857
Hungary	16,049,250	2,057,617	580	278,737	42,125	50,983	164,453
Ireland	15,908,281	8,552,341	13,407	12,479	270,901	378,925	294,377
Japan	145,387,896	133,350,408	3,063,429	8,331	4,529,356	2,254,255	927,457
Mexico	14,074,287	12,635,623	175,968	379	113,805	20,218	880,655
Netherlands	60,033,558	52,013,345	112,029	6,401	163,344	222,328	1,180,714
Singapore	16,092,128	10,864,891	95,932	0	82	72	292,461
South Korea	53,223,169	50,449,853	192,791	120	249,401	164,945	1,927,552
Sweden	7,238,973	5,355,147	10,969	0	488,525	61,233	373,447
Switzerland	72,606,692	40,555,690	1,232,671	666,855	1,959,528	4,611,206	1,448,534
Taiwan	23,506,135	23,385,420	32	0	59	0	62,715
United Kingdom	125,854,864	97,491,437	69,882	158,614	529,421	653,078	7,529,800
<b>Mining</b>							
<b>All geographic areas, total</b>	<b>15,511,227</b>	<b>9,673,686</b>	<b>1,543,255</b>	<b>1,116,561</b>	<b>1,500</b>	<b>19,888</b>	<b>830,971</b>
Australia	508,962	1,800	0	1	0	0	182,016
Belgium	123,597	0	0	0	0	0	2,961
Bermuda	671,807	39,005	25,521	1,030	0	0	4,830
Brazil	52,883	30,745	0	0	0	0	4,971
Canada	5,506,478	4,880,762	130,767	43,894	0	67	100,069
China	97,916	91,158	3,801	6	0	0	24
France	106,285	11,937	16,048	321	79	17,913	24,100
Germany	5,600	1,524	161	0	0	0	2,753
Hungary	581,666	0	0	278,737	0	0	0
Ireland	3,225	0	0	2,218	0	0	0
Japan	120,930	8,325	6,953	806	0	0	918
Mexico	80,185	1,615	67,857	27	0	0	8,363
Netherlands	25,091	126	0	0	0	0	134
Singapore	142,776	11,146	92,523	0	0	0	30,601
Switzerland	3,401,195	1,359,282	1,156,555	666,496	0	0	11,456
United Kingdom	397,557	201,144	27,114	13,655	70	0	100,375
<b>Utilities</b>							
<b>All geographic areas, total</b>	<b>6,242,570</b>	<b>1,950,168</b>	<b>592,765</b>	<b>0</b>	<b>27,001</b>	<b>760</b>	<b>249,049</b>
Australia	26,523	0	0	0	0	0	0
Canada	1,916,247	1,077,697	592,765	0	27,001	760	173,051
France	213,501	111,905	0	0	0	0	7,567
United Kingdom	1,079,253	460,224	0	0	0	0	55,461
<b>Construction</b>							
<b>All geographic areas, total</b>	<b>636,673</b>	<b>250,862</b>	<b>8,011</b>	<b>37,322</b>	<b>22,898</b>	<b>10,701</b>	<b>121,669</b>
Australia	19,233	0	0	0	0	0	583
Brazil	43	0	0	0	0	0	0
Canada	22,084	0	324	0	0	0	21,617
China	4,275	0	0	0	0	0	4,275
Germany	55,502	0	1,702	0	0	0	5,817
Singapore	50	0	0	0	0	0	50
Taiwan	63	0	0	0	0	0	11
United Kingdom	119,296	0	5,191	0	0	0	6,960

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued						
	Amounts paid to related foreign persons						
	Total (excluding loan balances)	Purchases of stock-in-trade	Purchases of tangible property other than stock-in-trade	Rents	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>Manufacturing</b>							
<b>All geographic areas, total</b>	<b>322,915,617</b>	<b>256,271,305</b>	<b>2,805,269</b>	<b>189,730</b>	<b>5,500,521</b>	<b>5,052,659</b>	<b>13,784,213</b>
Australia	874,144	614,684	884	3,037	23,294	639	31,989
Belgium	2,858,600	1,201,648	174	24,962	62,935	5,953	362,381
Bermuda	627,230	192,011	0	836	0	0	84,265
Brazil	1,625,205	1,278,566	4,413	0	1,341	5,103	38,877
Canada	33,465,040	27,963,719	1,456,239	330	23,839	279,181	2,539,600
China	1,619,342	1,542,931	10,459	202	19	0	31,301
France	16,246,623	12,042,295	78,589	837	639,350	183,202	1,500,990
Germany	25,213,020	21,415,805	540,371	6,390	623,707	252,603	785,562
Hong Kong	1,020,679	933,267	45,918	353	576	0	20,041
Hungary	12,939,405	1,195,672	580	0	42,125	0	6,472
Ireland	7,061,330	5,791,165	13,000	0	257,840	21,892	68,568
Japan	58,438,854	52,527,297	218,127	6,520	2,689,528	2,224,809	214,833
Mexico	8,043,570	7,113,824	108,111	352	8,778	19,665	686,623
Netherlands	9,117,002	5,986,507	111,548	19	102,004	18,028	621,831
Singapore	2,180,000	2,035,866	351	0	0	72	72,449
South Korea	4,780,017	4,661,041	10,201	58	61,801	172	8,540
Sweden	2,377,821	1,406,218	10,257	0	49,308	54,780	273,077
Switzerland	22,246,220	12,630,209	75,585	0	699,450	1,510,490	1,137,020
Taiwan	105,335	103,945	32	0	2	0	507
United Kingdom	64,874,141	53,998,166	15,632	131,629	154,376	314,847	4,391,514
<b>Wholesale trade</b>							
<b>All geographic areas, total</b>	<b>301,164,805</b>	<b>280,371,018</b>	<b>3,072,264</b>	<b>8,238</b>	<b>3,911,031</b>	<b>620,497</b>	<b>2,573,908</b>
Australia	247,755	92,146	29	0	1,286	68,635	18,200
Belgium	2,056,342	1,636,907	681	0	58,910	0	18,877
Bermuda	3,765,141	3,513,205	0	0	0	0	0
Brazil	441,130	408,512	0	0	0	0	20,358
Canada	13,392,020	10,778,066	13,590	2,934	14,332	32	699,443
China	2,582,579	2,542,500	11,488	0	0	0	14,147
France	7,467,289	6,357,297	6,844	200	102	289,116	103,724
Germany	23,654,480	20,584,559	9,156	0	141,272	5,071	165,657
Hong Kong	5,195,914	5,153,998	1,123	0	0	0	5,102
Hungary	1,189,108	861,945	0	0	0	0	1,937
Ireland	3,016,668	2,757,877	0	0	11,139	8,853	112,725
Japan	85,831,312	80,601,329	2,816,887	4	1,822,193	29,075	341,102
Mexico	5,544,000	5,373,764	0	0	0	0	147,835
Netherlands	3,335,651	2,647,811	9	0	497	0	71,006
Singapore	8,891,859	8,813,256	3,059	0	64	0	36,887
South Korea	46,506,433	45,788,813	182,590	62	187,442	164,774	16,020
Sweden	4,396,162	3,813,261	238	0	424,839	5,985	59,462
Switzerland	25,181,018	23,582,413	531	0	1,147,072	494	82,044
Taiwan	20,527,055	20,524,534	0	0	57	0	1,369
United Kingdom	13,425,651	11,091,554	19,508	0	85,510	47,987	445,317
<b>Retail trade</b>							
<b>All geographic areas, total</b>	<b>5,437,750</b>	<b>3,784,975</b>	<b>796</b>	<b>167</b>	<b>164,292</b>	<b>105,853</b>	<b>232,108</b>
Australia	509	96	0	0	0	0	0
Belgium	205,253	0	0	0	0	0	14,673
Canada	62,466	0	0	0	0	0	62,339
China	2,963	2,254	0	0	0	0	709
France	556,501	467,947	0	0	29,588	15,572	39,471
Germany	54,972	40,412	796	0	0	0	9,635
Hong Kong	36,979	0	0	0	0	0	31,398

Footnotes at end of table.



# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued						
	Amounts paid to related foreign persons						
	Total (excluding loan balances)	Purchases of stock-in-trade	Purchases of tangible property other than stock-in-trade	Rents	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Japan	14,523	8	0	0	0	0	1,992
Mexico	105,128	0	0	0	105,027	0	0
Netherlands	230,233	1,605	0	0	0	0	5,062
Singapore	51,629	3,433	0	0	0	0	22,755
South Korea	257	0	0	0	0	0	257
Sweden	208,839	130,202	0	0	0	68	31,125
Switzerland	3,187,316	2,808,395	0	0	0	90,213	293
United Kingdom	339,560	278,510	0	0	29,677	0	613
<b>Transportation and warehousing</b>							
<b>All geographic areas, total</b>	<b>10,536,643</b>	<b>468,116</b>	<b>29,955</b>	<b>83,605</b>	<b>0</b>	<b>0</b>	<b>3,019,506</b>
Australia	11,405	0	0	0	0	0	2,516
Belgium	7,996	0	0	0	0	0	0
Brazil	13,652	0	0	0	0	0	2,659
Canada	774,692	464,746	29,955	45,645	0	0	135,220
China	457,645	0	0	0	0	0	112,616
France	45,793	0	0	0	0	0	15,246
Germany	198,040	0	0	0	0	0	24,989
Hong Kong	289,093	0	0	0	0	0	65,759
Hungary	344,129	0	0	0	0	0	155,600
Ireland	6,757	0	0	0	0	0	808
Japan	371,852	0	0	0	0	0	326,710
Mexico	32,517	0	0	0	0	0	1,700
Netherlands	57,780	0	0	0	0	0	7,578
Singapore	4,643,501	0	0	0	0	0	8,094
South Korea	1,926,628	0	0	0	0	0	1,895,290
Sweden	11,584	0	0	0	0	0	3,305
Switzerland	150,205	0	0	0	0	0	1,986
Taiwan	95,741	0	0	0	0	0	60,431
United Kingdom	404,493	3,369	0	0	0	0	81,252
<b>Information</b>							
<b>All geographic areas, total</b>	<b>10,235,099</b>	<b>1,048,464</b>	<b>11,394</b>	<b>56</b>	<b>101,921</b>	<b>3,385,683</b>	<b>1,890,573</b>
Australia	13,042	315	0	0	18	360	11,757
Belgium	12,559	0	0	0	0	9,279	1,910
Bermuda	21,659	0	0	0	4,171	0	205
Brazil	4,458	0	0	0	2	0	4,456
Canada	142,388	23,814	2,458	0	112	61,730	23,356
China	7,035	4,823	14	0	0	0	1,932
France	283,330	25	0	0	45,702	4,810	22,001
Germany	113,721	13,402	0	0	7	55,216	21,290
Hong Kong	5,750	891	0	0	0	0	4,792
Hungary	5,591	0	0	0	0	0	163
Ireland	59,425	1,627	0	0	1,923	11,509	42,837
Japan	225,093	213,297	127	0	0	371	8,901
Mexico	142,151	125,676	0	0	0	553	8,088
Netherlands	1,382,638	1	0	50	14,214	120,000	221,975
Singapore	63,712	912	0	0	18	0	62,021
South Korea	2,084	0	0	0	0	0	2,084
Sweden	2,168	0	0	0	0	400	195
Switzerland	3,993,211	0	0	0	5,200	2,899,222	10,929
Taiwan	9	0	0	0	0	0	9
United Kingdom	2,567,866	168,276	1,443	6	28,102	199,126	1,355,956

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued						
	Amounts paid to related foreign persons						
	Total (excluding loan balances)	Purchases of stock-in-trade	Purchases of tangible property other than stock-in-trade	Rents	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
(16)	(17)	(18)	(19)	(20)	(21)	(22)	
<b>Finance and insurance</b>							
<b>All geographic areas, total</b>	<b>136,428,362</b>	<b>74,270,270</b>	<b>0</b>	<b>11,568</b>	<b>76,663</b>	<b>73,627</b>	<b>2,244,491</b>
Australia	15,832,969	0	0	2	0	6,886	141,549
Belgium	204,213	0	0	0	0	0	5,106
Bermuda	7,169,762	0	0	0	0	0	93,928
Brazil	44,811	0	0	0	0	0	0
Canada	1,279,217	0	0	3	11	32	594,281
China	7,358	0	0	0	0	0	66
France	833,289	0	0	0	0	1,260	29,225
Germany	6,889,796	0	0	0	0	0	36,098
Hong Kong	137,034	0	0	0	0	0	7,961
Hungary	207,206	0	0	0	0	0	0
Ireland	4,386,059	0	0	10,262	0	0	41,388
Japan	298,997	0	0	0	0	0	11,029
Mexico	12,724	0	0	0	0	0	1,003
Netherlands	44,318,353	43,141,095	0	0	0	0	42,232
Singapore	59,720	0	0	0	0	0	1,483
South Korea	110	0	0	0	0	0	57
Sweden	142,456	0	0	0	0	0	0
Switzerland	13,176,788	0	0	0	20,289	39,286	157,044
Taiwan	844	0	0	0	0	0	0
United Kingdom	38,255,566	31,129,175	0	1,302	56,363	23,312	38,807
<b>Real estate and rental and leasing</b>							
<b>All geographic areas, total</b>	<b>1,238,853</b>	<b>584,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,707</b>	<b>35,991</b>
Australia	0	0	0	0	0	0	0
Canada	13,474	8,771	0	0	0	0	1,900
China	0	0	0	0	0	0	0
France	22,721	127	0	0	0	0	15,301
Germany	214,948	210,511	0	0	0	0	0
Mexico	499	499	0	0	0	0	0
Singapore	18	18	0	0	0	0	0
Switzerland	1,749	1,749	0	0	0	0	0
United Kingdom	283,411	125,528	0	0	0	318	8,862
<b>Professional, scientific, and technical services</b>							
<b>All geographic areas, total</b>	<b>13,333,511</b>	<b>1,245,177</b>	<b>30,124</b>	<b>49,897</b>	<b>742,598</b>	<b>1,734,440</b>	<b>8,064,416</b>
Australia	65,888	284	0	2	8,089	0	56,023
Belgium	5,918	2,831	0	0	1	0	3,086
Brazil	8,764	10	0	0	0	0	7,313
Canada	808,786	371,213	0	24,755	1,896	0	320,888
China	45,703	18,467	21	0	0	0	27,019
France	1,974,023	672,704	484	5,566	497,489	13,634	381,096
Germany	2,373,736	133,016	182	0	43,785	1,364,070	490,515
Hong Kong	6,801	0	0	0	0	0	5,535
Hungary	45,500	0	0	0	0	0	280
Ireland	465,888	52	408	0	0	336,573	16,214
Japan	55,725	153	21,335	855	17,635	0	6,949
Mexico	17,684	1,573	0	0	0	0	15,135
Netherlands	385,510	161	472	6,332	0	10,758	166,780
Singapore	14,412	135	0	0	0	0	13,961
South Korea	291	0	0	0	158	0	133
Sweden	44,091	0	0	0	0	0	5,765
Switzerland	58,437	1,484	0	359	0	0	30,013
Taiwan	391	0	0	0	0	0	388
United Kingdom	607,088	26,748	758	12,022	168,792	9,318	258,741

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued						
	Amounts paid to related foreign persons						
	Total (excluding loan balances)	Purchases of stock-in-trade	Purchases of tangible property other than stock-in-trade	Rents	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>Management of companies</b>							
<b>All geographic areas, total</b>	<b>11,390,166</b>	<b>0</b>	<b>0</b>	<b>147</b>	<b>0</b>	<b>659,343</b>	<b>2,174,594</b>
Canada	1,276,122	0	0	0	0	31	271,633
France	205,209	0	0	0	0	0	7,050
Germany	3,780	0	0	0	0	0	2,671
Hong Kong	607,045	0	0	0	0	0	12,274
Ireland	468,251	0	0	0	0	0	735
Japan	29,963	0	0	147	0	0	14,763
Mexico	76,996	0	0	0	0	0	11,748
Netherlands	684,881	0	0	0	0	22,139	29,444
United Kingdom	2,816,963	0	0	0	0	0	613,361
<b>Administrative and support and waste management services</b>							
<b>All geographic areas, total</b>	<b>1,893,971</b>	<b>34,737</b>	<b>7,882</b>	<b>20</b>	<b>144,410</b>	<b>73,158</b>	<b>260,625</b>
Australia	1,452	626	18	0	0	27	703
Belgium	48	0	0	0	0	0	48
Brazil	699	0	0	20	0	0	679
Canada	85,422	19,301	2,459	0	0	0	20,444
China	3,242	20	0	0	0	0	3,212
France	69,264	0	4,800	0	12,254	9,597	22,676
Germany	334	0	0	0	0	0	334
Ireland	64,660	1,620	0	0	0	0	11,103
Japan	307	0	0	0	0	0	0
Mexico	59	0	0	0	0	0	59
Netherlands	76,579	1	0	0	38,036	1,254	238
Singapore	118	118	0	0	0	0	0
South Korea	19	0	0	0	0	0	19
Sweden	40,203	5,466	475	0	74	0	44
Switzerland	908,033	0	0	0	87,517	61,596	9,351
United Kingdom	141,767	7,547	129	0	6,530	685	32,368
<b>Educational services</b>							
<b>All geographic areas, total</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>
<b>Health care and social assistance</b>							
<b>All geographic areas, total</b>	<b>356,334</b>	<b>140,460</b>	<b>0</b>	<b>0</b>	<b>14,831</b>	<b>0</b>	<b>34,439</b>
Australia	13,701	7	0	0	0	0	0
<b>Arts, entertainment, and recreation</b>							
<b>All geographic areas, total</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>
<b>Accommodation and food services</b>							
<b>All geographic areas, total</b>	<b>1,174,568</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,666</b>	<b>103,837</b>	<b>169,075</b>
Canada	105,226	0	0	0	0	0	3,992
United Kingdom	474,803	0	0	0	0	53,688	104,655
<b>Other services</b>							
<b>All geographic areas, total</b>	<b>2,886,470</b>	<b>2,763,567</b>	<b>107</b>	<b>0</b>	<b>0</b>	<b>55,044</b>	<b>37,825</b>

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts paid to related foreign persons—continued					
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
					Beginning balance	Ending balance
(23)	(24)	(25)	(26)	(27)	(28)	
<b>All industries, total</b>	<b>7,856,214</b>	<b>44,992,671</b>	<b>20,769,720</b>	<b>66,939,721</b>	<b>534,850,081</b>	<b>583,541,392</b>
<b>All geographic areas, total</b>	<b>7,856,214</b>	<b>44,992,671</b>	<b>20,769,720</b>	<b>66,939,721</b>	<b>534,850,081</b>	<b>583,541,392</b>
Australia	1,791,951	491,704	16,067	14,055,625	7,313,903	4,967,455
Belgium	5,457	1,184,523	3,542	939,031	8,617,017	12,427,378
Bermuda	1,022	494,937	6,812,562	1,010,534	602,168	1,965,803
Brazil	43,632	19,574	0	385,585	890,359	663,845
Canada	217,179	1,324,056	266,807	3,732,807	19,097,869	23,477,512
China	8,644	4,315	0	393,452	80,260	117,011
France	51,190	1,582,992	66,887	2,810,740	35,883,152	25,132,523
Germany	16,533	1,527,889	1,943,647	8,384,194	6,594,436	4,376,703
Hong Kong	78,794	4,707	0	926,823	178,847	4,846,944
Hungary	75	3,543,650	10	9,911,020	27,909	4,928
Ireland	50,540	1,004,655	3,501,995	1,828,661	12,550,211	7,736,973
Japan	90,535	299,039	20,460	844,626	13,565,719	18,175,548
Mexico	23,924	26,598	208	196,909	1,122,254	3,599,593
Netherlands	98,427	4,310,988	14,761	1,911,221	39,094,771	43,442,814
Singapore	4,696,011	33,218	5,117	104,344	611,125	819,573
South Korea	12,232	7,075	1,980	217,220	149,020	116,014
Sweden	7,713	478,683	148,457	314,799	8,216,649	11,538,618
Switzerland	56,436	10,260,607	6,824,520	4,990,645	85,053,748	77,958,889
Taiwan	1,497	113	67	56,232	1,611,059	1,152,033
United Kingdom	414,942	10,560,853	167,060	8,279,777	259,536,455	302,472,418
<b>Mining</b>						
<b>All geographic areas, total</b>	<b>41,528</b>	<b>1,461,745</b>	<b>20,393</b>	<b>801,700</b>	<b>23,415,541</b>	<b>28,890,847</b>
Australia	438	284,875	0	39,832	334,684	157,397
Belgium	0	82,663	0	37,973	8	7
Bermuda	0	351,656	4,880	244,885	424,060	161,105
Brazil	149	13,160	0	3,858	50,800	64,607
Canada	40,060	191,057	5,924	113,878	6,634,513	7,783,753
China	24	256	0	2,647	18,611	25,783
France	183	3,895	0	31,809	491,256	165,555
Germany	0	27	0	1,135	14,484	18,617
Hungary	0	302,929	0	0	2,909	4,679
Ireland	0	0	0	1,007	4,202	0
Japan	43	1,220	0	102,665	0	0
Mexico	0	2,265	0	58	135,045	457,784
Netherlands	0	18,958	0	5,873	9	2,524
Singapore	87	17	2,223	6,179	8,064	7,607
Switzerland	0	173,018	0	34,388	2,424,900	2,555,412
United Kingdom	0	18,575	0	36,624	8,719,624	12,697,564
<b>Utilities</b>						
<b>All geographic areas, total</b>	<b>6</b>	<b>799,499</b>	<b>6,282</b>	<b>2,617,040</b>	<b>4,524,122</b>	<b>3,915,877</b>
Australia	0	26,523	0	0	0	12,252
Canada	6	39,850	767	4,350	106,804	293,235
France	0	30,172	0	63,857	20,113	0
United Kingdom	0	423,924	4,426	135,218	2,482,805	1,520,636
<b>Construction</b>						
<b>All geographic areas, total</b>	<b>306</b>	<b>123,501</b>	<b>800</b>	<b>60,603</b>	<b>701,416</b>	<b>767,499</b>
Australia	0	0	0	18,650	0	275,000
Brazil	0	0	0	43	27	187
Canada	0	0	0	143	7,000	74
China	0	0	0	0	167	166
Germany	0	16,946	736	30,301	0	1,952
Singapore	0	0	0	0	250	128
Taiwan	0	52	0	0	0	0
United Kingdom	0	102,918	1	4,226	324,247	100,000

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts paid to related foreign persons—continued					
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
					Beginning balance	Ending balance
(23)	(24)	(25)	(26)	(27)	(28)	
<b>Manufacturing</b>						
<b>All geographic areas, total</b>	<b>265,810</b>	<b>16,902,911</b>	<b>1,444,892</b>	<b>20,698,307</b>	<b>71,804,514</b>	<b>83,585,971</b>
Australia	5,345	34,989	1,802	157,481	2,528,977	1,143,281
Belgium	5,123	445,679	0	749,745	492,520	1,785,598
Bermuda	0	108,776	117,058	124,284	21,297	64,763
Brazil	7,622	4,826	0	284,457	790,380	136,135
Canada	80,610	364,495	9,169	747,858	6,563,523	4,049,363
China	3,854	49	0	30,527	52,108	49,649
France	5,511	468,352	13,288	1,314,209	12,734,117	8,391,314
Germany	7,118	772,220	114,516	694,728	1,619,708	1,921,371
Hong Kong	12,918	1,927	0	5,679	49,117	5,125
Hungary	17	1,787,297	10	9,907,232	24,727	246
Ireland	1,205	413,367	24,587	469,706	3,657,239	173,060
Japan	15,722	89,592	8,024	444,402	504,190	463,174
Mexico	11,511	19,729	194	74,783	491,395	366,463
Netherlands	19,887	1,081,073	4,350	1,171,755	2,937,106	2,004,373
Singapore	40,748	6,567	0	23,947	435,464	630,113
South Korea	4,578	488	0	33,138	25,228	19,946
Sweden	3,849	362,020	9,205	209,107	1,910,639	2,071,330
Switzerland	1,136	3,529,759	819,497	1,843,074	2,836,002	441,488
Taiwan	302	0	0	547	4,308	1,106
United Kingdom	10,596	4,430,227	59,552	1,367,602	20,484,324	39,467,812
<b>Wholesale trade</b>						
<b>All geographic areas, total</b>	<b>329,970</b>	<b>3,148,650</b>	<b>79,766</b>	<b>7,049,463</b>	<b>22,316,390</b>	<b>27,346,146</b>
Australia	1,842	61,188	0	4,429	80,985	24,056
Belgium	19	283,652	0	57,296	1,406,779	4,444,839
Bermuda	0	0	31,794	220,142	80,054	218,160
Brazil	6,495	0	0	5,765	29,233	10,889
Canada	8,780	116,437	11,832	1,746,574	1,218,944	2,431,253
China	3,210	4,007	0	7,227	5,671	6,651
France	112	315,357	0	394,537	1,609,332	1,554,898
Germany	6,111	102,888	3,125	2,636,641	1,520,865	1,597,523
Hong Kong	28,324	171	0	7,196	530	21,107
Hungary	0	325,218	0	8	0	1
Ireland	9	69,525	638	55,902	626,150	102,743
Japan	46,717	29,835	11,536	132,634	2,437,175	1,508,580
Mexico	6,833	2,171	0	13,397	448,209	206,260
Netherlands	71,051	524,320	1,069	19,888	2,690,266	2,962,060
Singapore	4,155	26,599	0	7,839	7,883	3,604
South Korea	5,916	6,576	1,980	152,260	85,482	38,337
Sweden	316	61,145	0	30,916	5,896,433	9,072,645
Switzerland	150	216,860	8,641	142,813	187,659	91,719
Taiwan	373	60	0	662	232	626
United Kingdom	5,493	638,308	7,868	1,084,106	2,524,969	2,553,748
<b>Retail trade</b>						
<b>All geographic areas, total</b>	<b>6,964</b>	<b>744,949</b>	<b>167,154</b>	<b>230,492</b>	<b>6,493,551</b>	<b>5,452,490</b>
Australia	0	0	0	413	0	0
Belgium	0	188,320	0	2,260	4,809,671	4,158,263
Canada	1	126	0	0	1,174	213
China	0	0	0	0	0	0
France	0	772	1,197	1,954	0	0
Germany	0	963	0	3,166	0	0
Hong Kong	5,580	0	0	1	9,554	11,347

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts paid to related foreign persons—continued					
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
					Beginning balance	Ending balance
(23)	(24)	(25)	(26)	(27)	(28)	
Japan	0	12,139	0	384	1	0
Mexico	0	0	0	101	30,611	258,898
Netherlands	0	115,596	0	107,970	0	0
Singapore	0	0	0	25,441	0	0
South Korea	0	0	0	0	0	0
Sweden	0	0	0	47,444	0	7,594
Switzerland	1,383	269,167	0	17,865	63	0
United Kingdom	0	10,847	0	19,913	0	0
<b>Transportation and warehousing</b>						
<b>All geographic areas, total</b>	<b>4,606,426</b>	<b>869,703</b>	<b>19,355</b>	<b>1,439,977</b>	<b>819,852</b>	<b>557,785</b>
Australia	0	0	0	8,889	0	0
Belgium	0	0	0	7,996	17,307	2,528
Brazil	0	0	0	10,993	7,813	2,835
Canada	2,676	67,827	0	28,623	135,794	103,763
China	0	0	0	345,029	0	131
France	0	0	0	30,547	0	0
Germany	0	14,912	0	158,139	21,823	6,617
Hong Kong	1,248	0	0	222,086	0	0
Hungary	0	184,907	0	3,622	274	0
Ireland	0	0	0	5,949	0	0
Japan	0	0	0	45,142	88	88
Mexico	3,869	0	0	26,948	0	0
Netherlands	0	31,670	0	18,532	228,704	42,374
Singapore	4,596,920	0	0	38,487	58,017	35,005
South Korea	0	0	0	31,338	0	1,706
Sweden	0	0	0	8,279	0	0
Switzerland	0	70,000	0	78,219	0	0
Taiwan	21	0	0	35,289	0	0
United Kingdom	0	253,647	19,355	46,870	347,909	358,244
<b>Information</b>						
<b>All geographic areas, total</b>	<b>41,895</b>	<b>3,025,701</b>	<b>18,140</b>	<b>711,272</b>	<b>5,569,687</b>	<b>5,929,785</b>
Australia	0	37	0	555	9,161	0
Belgium	0	0	0	1,370	2,131	198
Bermuda	249	0	15,735	1,299	30,188	32,079
Brazil	0	0	0	0	6,450	4,983
Canada	1,208	714	4	28,992	129,581	134,650
China	0	0	0	266	131	89
France	1	202,090	0	8,701	22,819	17,808
Germany	1	8,100	0	15,705	1,781,869	439,088
Hong Kong	3	0	0	64	2,304	2,032
Hungary	0	5,428	0	0	0	0
Ireland	0	35	0	1,494	29	22
Japan	2,397	0	0	0	3,653	0
Mexico	0	0	0	7,834	4	0
Netherlands	0	989,014	0	37,384	142,572	4,396
Singapore	0	0	0	761	24,306	18,909
South Korea	0	0	0	0	0	84
Sweden	0	9	0	1,564	1,185	0
Switzerland	0	1,074,426	0	3,434	352	156
Taiwan	0	0	0	0	0	3
United Kingdom	36,753	490,525	2,401	285,278	3,176,685	5,140,772

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts paid to related foreign persons—continued					
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
					Beginning balance	Ending balance
(23)	(24)	(25)	(26)	(27)	(28)	
<b>Finance and insurance</b>						
<b>All geographic areas, total</b>	<b>2,486,272</b>	<b>9,999,923</b>	<b>18,916,522</b>	<b>28,349,026</b>	<b>365,786,679</b>	<b>360,264,304</b>
Australia	1,776,688	83,808	14,265	13,809,771	4,225,465	3,199,831
Belgium	315	127,267	2,453	69,072	17	0
Bermuda	292	34,504	6,621,116	419,922	46,551	1,283,481
Brazil	24,035	1,181	0	19,595	1,015	25,284
Canada	67,488	177,519	217,496	222,387	3,751,869	4,488,177
China	1,556	0	0	5,736	2,067	3,124
France	44,526	295,059	52,187	411,032	17,445,195	9,237,367
Germany	2,618	411,706	1,825,271	4,614,103	1,407,022	82,237
Hong Kong	23,411	103	0	105,559	49,491	69,443
Hungary	59	206,990	0	157	0	0
Ireland	49,326	73,713	3,386,330	825,040	1,886	70,666
Japan	25,657	165,946	899	95,466	10,405,463	16,203,444
Mexico	111	2,314	0	9,296	9,425	23,895
Netherlands	7,489	898,587	9,329	219,621	27,861,913	30,665,542
Singapore	53,935	34	2,893	1,375	9,724	79,268
South Korea	42	11	0	0	33,286	53,164
Sweden	3,548	0	131,167	7,741	7	11
Switzerland	53,328	4,115,971	5,996,382	2,794,488	79,271,478	74,192,926
Taiwan	247	1	67	529	261	189
United Kingdom	333,779	2,653,951	66,370	3,952,507	210,546,654	211,887,523
<b>Real estate and rental and leasing</b>						
<b>All geographic areas, total</b>	<b>0</b>	<b>526,471</b>	<b>0</b>	<b>68,270</b>	<b>8,584,869</b>	<b>7,819,954</b>
Australia	0	0	0	0	151	16
Canada	0	2,685	0	118	45,962	47,258
China	0	0	0	0	23	17
France	0	5,311	0	1,982	24	194
Germany	0	4,437	0	0	2	0
Mexico	0	0	0	0	1,631	1,074
Singapore	0	0	0	0	51	9
Switzerland	0	0	0	0	1	9
United Kingdom	0	138,707	0	9,996	295,300	310,256
<b>Professional, scientific, and technical services</b>						
<b>All geographic areas, total</b>	<b>438</b>	<b>845,869</b>	<b>23,891</b>	<b>596,661</b>	<b>4,230,688</b>	<b>5,185,658</b>
Australia	0	117	0	1,373	18,392	722
Belgium	0	0	0	0	1,189	0
Brazil	0	0	0	1,441	4,433	2,088
Canada	0	30,209	21,615	38,210	58,638	555,270
China	0	0	0	196	1,482	4,433
France	0	198,420	165	204,465	2,997,282	2,267,585
Germany	0	114,251	0	227,917	228,313	201,908
Hong Kong	0	0	0	1,266	467	473
Hungary	0	45,220	0	0	0	0
Ireland	0	106,906	0	5,735	0	0
Japan	0	0	0	8,798	215,141	100
Mexico	0	0	14	962	2,833	4,366
Netherlands	0	195,157	13	5,837	390,749	1,989,378
Singapore	0	0	0	316	1,166	51
South Korea	0	0	0	0	0	2,461
Sweden	0	38,089	0	237	0	0
Switzerland	438	22,673	0	3,470	0	271
Taiwan	0	0	0	3	792	766
United Kingdom	0	73,829	2,083	54,797	153,993	72,226

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts paid to related foreign persons—continued					
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
					Beginning balance	Ending balance
(23)	(24)	(25)	(26)	(27)	(28)	
<b>Management of companies</b>						
<b>All geographic areas, total</b>	<b>76,599</b>	<b>4,477,823</b>	<b>2,493</b>	<b>3,999,167</b>	<b>18,260,612</b>	<b>51,661,004</b>
Canada	16,348	194,562	0	793,548	424,534	3,574,347
France	857	23,878	0	173,424	70,964	3,327,337
Germany	686	73	0	350	0	106,965
Hong Kong	7,310	2,506	0	584,955	66,429	4,735,380
Ireland	0	2,967	722	463,827	58,696	17,041
Japan	0	0	0	15,053	6	143
Mexico	1,599	120	0	63,529	3,005	2,275,758
Netherlands	0	371,074	0	262,224	4,714,114	5,610,547
United Kingdom	28,321	936,033	0	1,239,248	9,297,239	26,861,691
<b>Administrative and support and waste management services</b>						
<b>All geographic areas, total</b>	<b>0</b>	<b>1,268,230</b>	<b>49,824</b>	<b>55,085</b>	<b>1,434,381</b>	<b>1,176,610</b>
Australia	0	0	0	78	113,581	115,302
Belgium	0	0	0	0	0	4
Brazil	0	0	0	0	2	0
Canada	0	37,474	0	5,744	17,628	16,035
China	0	0	0	10	0	2
France	0	12,309	51	7,577	492,051	170,467
Germany	0	0	0	0	4	97
Ireland	0	15,252	36,685	0	27,182	27,886
Japan	0	307	0	0	0	0
Mexico	0	0	0	0	96	5,095
Netherlands	0	27,262	0	9,788	42	281
Singapore	0	0	0	0	23,496	18,289
South Korea	0	0	0	0	0	0
Sweden	0	16,877	8,086	9,181	62,484	16,951
Switzerland	0	746,732	0	2,837	314,173	219,817
United Kingdom	0	76,830	5,002	12,676	349,386	555,130
<b>Educational services</b>						
<b>All geographic areas, total</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>
<b>Health care and social assistance</b>						
<b>All geographic areas, total</b>	<b>0</b>	<b>132,703</b>	<b>20,207</b>	<b>13,694</b>	<b>1,905</b>	<b>121</b>
Australia	0	0	0	13,694	0	0
<b>Arts, entertainment, and recreation</b>						
<b>All geographic areas, total</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>
<b>Accommodation and food services</b>						
<b>All geographic areas, total</b>	<b>0</b>	<b>600,869</b>	<b>0</b>	<b>213,121</b>	<b>652,149</b>	<b>762,855</b>
Canada	0	101,100	0	134	0	0
United Kingdom	0	300,344	0	16,116	636,407	762,855
<b>Other services</b>						
<b>All geographic areas, total</b>	<b>0</b>	<b>10,930</b>	<b>0</b>	<b>18,997</b>	<b>196,915</b>	<b>183,834</b>

d—In order to avoid disclosure of information for specific corporations, some data have been deleted. Data are included in appropriate totals.

[1] Selected country data have been deleted to prevent disclosure of information for individual taxpayers. However, the data are included in the appropriate totals.

[2] Number of returns is not additive because some foreign-controlled domestic corporations had transactions with related parties in multiple foreign countries.

NOTES: NAICS is the abbreviation for the North American Industry Classification System. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Foreign-Owned Domestic Corporations Study, September 2015.