

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

by Isaac J. Goodwin

The total value of nonloan transactions between large foreign-owned domestic corporations (see Explanation of Selected Terms) and related foreign parties amounted to \$1.187 trillion, a 36-percent decrease from the 2006 study's record \$1.86 trillion. While this represents a significant decline, the 2008 total is still higher than all studies prior to 2006. Sales and purchases of stock in trade represent the bulk of the total value of nonloan transactions (55.9 percent and 73.6 percent, respectively), which is consistent with prior years.

The total amounts received (excluding loan balances) dropped 51.4 percent between 2006 and 2008, from \$772 billion to \$375 billion, respectively. Total amounts paid dropped as well, from \$1.088 trillion to \$812 billion, or 25.4 percent. The average amounts received and paid are at their lowest since 2002 (see Figure A for a comparison among Study Years 1992 through 2008).

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. This net outflow increased over ten-fold to nearly \$626 billion in 2008 compared to \$60 billion in 2006. Net outflows are at an all-time high since the study began in 1988. 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 1.8-percent decrease in the number of large foreign parent corporations included in this study since 2006, dropping from 943 to 926. The number of related persons increased 12.5 percent from 19,191 to 21,599 between 2006 and 2008. (See the sample selection information below for an explanation of the sample size.) For 2008, the 926 large foreign-owned domestic corporations filing Forms 5472 comprised only 1.31 percent of all 25-percent-or-more foreign-owned domestic corporations but accounted for 79.7 percent of the total assets and 80.5 percent of the total receipts. These large corporations accounted for 11.53 percent of the total assets and 12.71 percent of the total receipts reported by all domestic corporations for 2008. (See Figure B for more data.)

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Transactions by Industrial Sector

As in prior studies, over three-fourths of the foreign-owned domestic corporations with reportable transactions in this study can be classified in three industrial sectors: manufacturing (42.4 percent); wholesale trade (24.2 percent); finance and insurance (9.1 percent). This same group accounts for 75.3 percent of the related foreign persons and 90.0 percent of all nonloan transactions. See Figure C for the number of returns by industry.

The Manufacturing and Wholesale Trade sectors each saw increases in both number of related foreign persons and total nonloan transactions from 2006 to 2008, but the Finance and Insurance sector saw an 80-percent decrease in total nonloan transactions (from \$1.068 trillion to \$210 billion) despite a nearly 6-percent increase in number of foreign related persons. While the Manufacturing, Wholesale Trade, and Finance and Insurance sectors account for 39.8 percent, 32.6 percent, and 17.7 percent of total nonloan transactions, respectively, no other sector accounts for 2 percent of the total. (See Table 1 for statistics by industry of the foreign-owned domestic corporation.)

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. The number of transactions was not available for this study.

Transactions with Whom?

Over 55 percent of the total value of nonloan transactions comes from related persons in just five countries. In descending order of total nonloan transactions value, the five countries are: Japan, United Kingdom, Canada, Switzerland, and Germany. This group of five was the same in 2002, 2004, and 2006, though the order changed slightly. As the country with the most transactions, Japan accounted for 15.3 percent of the total amount of transactions (an increase from 2006, when Japan accounted for 10.5 percent). While the United Kingdom accounted for approximately half of all nonloan transactions in 2004 and 2006, they now account for only 11.6 percent.

Figure D shows a chart of countries and their percentage contributions to total transactions. This figure only includes the 16 countries with at least 1 percent of

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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 2008

[Money amounts are in billions of dollars]

Item	1992	1993	1994	1996	1998	2000	2002	2004	2006	2008
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Foreign-owned domestic corporations with total receipts of \$500 million or more and with Form 5472 [1]										
Number of returns	366	437	444	545	610	612	737	774	943	926
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
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
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
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
Transactions between foreign-owned domestic corporations and related foreign persons										
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
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
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
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
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
Interest	1.1	1.1	1.1	1.8	2.7	4.6	4.2	6.2	22.9	21.2
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
Other amounts	4.7	15.7	33.6	53.3	17.0	79.7	20.9	26.5	105.7	78.9
Amounts borrowed, ending balance	67.9	88.6	87.9	134.2	206.5	418.2	498.8	679.4	963.2	974.6
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
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
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
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
Interest	5.4	5.7	6.2	8.8	14.5	26.1	24.6	26.0	53.4	68.1
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
Other amounts	3.4	15.5	23.2	9.6	15.0	81.1	15.0	15.2	28.6	53.5
Amounts loaned, ending balance	19.2	24.0	28.4	30.4	55.8	97.0	189.1	307.3	261.0	433.1

[1] Includes data for a few foreign life insurance companies filing Form 1120-L. See footnote 4 of this article.

[2] Includes items not shown separately.

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

the total value of transactions. Table 3 shows a breakdown of transactions by industry and country of related party. For Japan, over 75 percent of the value of total transactions comes from the wholesale trade industry.

Domestic corporations reporting transactions with related persons in all five countries mentioned above paid out more in transactions than they received (meaning that there was a net outflow of money during 2008 from the domestic corporations to the related persons from these particular countries). (See Explanation of Selected Terms at the end of this article for more information.) Additionally, 75 percent of the 52 selected countries in

this study had net outflows (many of these countries are shown in Table 2).

The largest net outflow of transactions went to related persons resident of and doing business in Norway, the United Kingdom and Japan from domestic corporations. Parties in each of these countries were paid over \$100 billion more than U.S. corporations transacting with them received. The largest net inflow of transactions came from Argentina, where the U.S. corporations received \$19.9 billion more than was paid to the foreign persons transacting with them. In 2006, the largest inflow was from the United Kingdom. The industry with the largest

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Figure B

Foreign-Owned and Other Domestic Corporations, Tax Year 2008

[Money amounts are in billions of dollars]

Item	All corporations	25-percent-or-more foreign-owned domestic corporations [1]		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	All corporations	25-percent-or-more foreign-owned domestic corporations [1]
	(1)	(2)	(3)	(4)	(5)
Number of returns	5,847,221	70,727	926	0.02	1.31
Total assets	76,799.1	11,108.5	8,858.2	11.53	79.74
Total receipts	28,589.8	4,512.6	3,633.5	12.71	80.52
Income subject to U.S. tax	978.2	147.0	112.2	11.47	76.33
Total U.S. income tax after credits	228.5	40.2	29.7	13.00	73.88

[1] Includes data for a few foreign life insurance corporations filing Form 1120-L. See footnote 4 of this article.

net outflow of transactions was manufacturing, with \$323 billion more worth of transactions paid out by U.S. corporations in this sector than received from related parties. The largest net inflows (\$14 billion) came to U.S. domestic corporations in the management of companies and enterprises sector.

Study History and Inclusion Criteria

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 tax year.¹ 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.² 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 in 2008 from 1 to 1,135. 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, by the country of the foreign related person, or both (see Tables 1, 2, and 3, respectively).

Statistics of Income conducted this study annually beginning in 1988, then biennially since 1994.^{3, 4} For inclusion in this study a corporation must report \$500 million or more in total receipts and have filed a Form 5472. In 2008 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 related foreign party. The Internal Revenue Code subjects each reporting corporation to a fine of \$10,000 for each

¹ IR Code section 6038A.

² IR Code sections 267(b), 482, and 707(b)(1).

³ 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, and 2006 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.

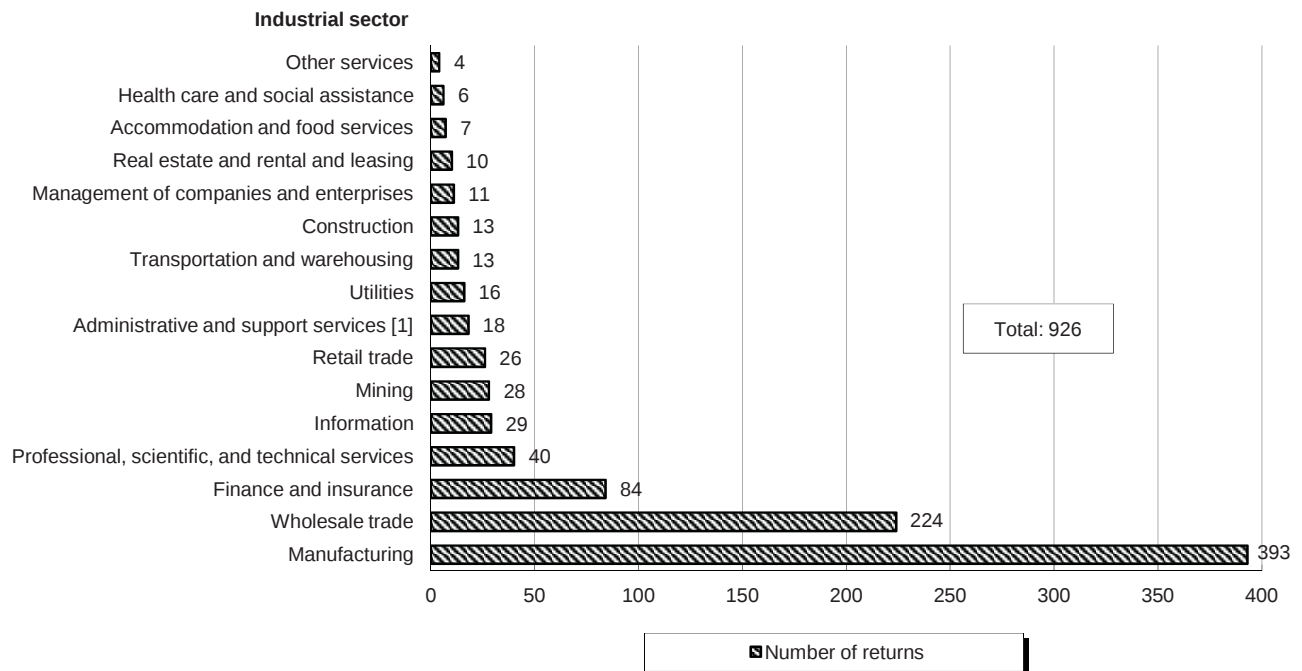
⁴ Additional information about Statistics of Income Form 5472 studies for Tax Years 1988 through 2006 may be found in the following *Statistics of Income Bulletin* issues: Tax Year 1988, Summer 1992, Volume 12, Number 1; Tax Year 1989, Spring 1993, Volume 12, Number 4; Tax Year 1990, Summer 1994, Volume 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.

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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 2008



[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, "Arts, entertainment, and recreation" and "Educational services."

related party failing to file all reportable transactions on the Form 5472.⁵

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 1984.⁶

Beginning in 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 return electronically. Because of this, the 5472 study for 2008 was produced with minimal manual data

transcription, using computer programs to process these returns instead.

Sample Selection, Data Sources, and Limitations

The corporation Statistics of Income study is based on a sample of over 112,000 corporate income tax returns chosen from 6.35 million returns that companies filed for Tax Year 2008, i.e., accounting periods ending July 2008 through June 2009. These returns were selected after completion of administrative processing, but before the start of any audit examinations.⁷ 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. However, returns with

⁵ IR Code section 6038A(d).

⁶ For a more extensive discussion of the legislative history of this reporting requirement, see Duffy, Heather R., "Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000," *Statistics of Income Bulletin*, Fall 2003, Volume 23, Number 1. For the discussion of these requirements in the congressional record, see 135 Cong.Rec. S13057-03, S13147.

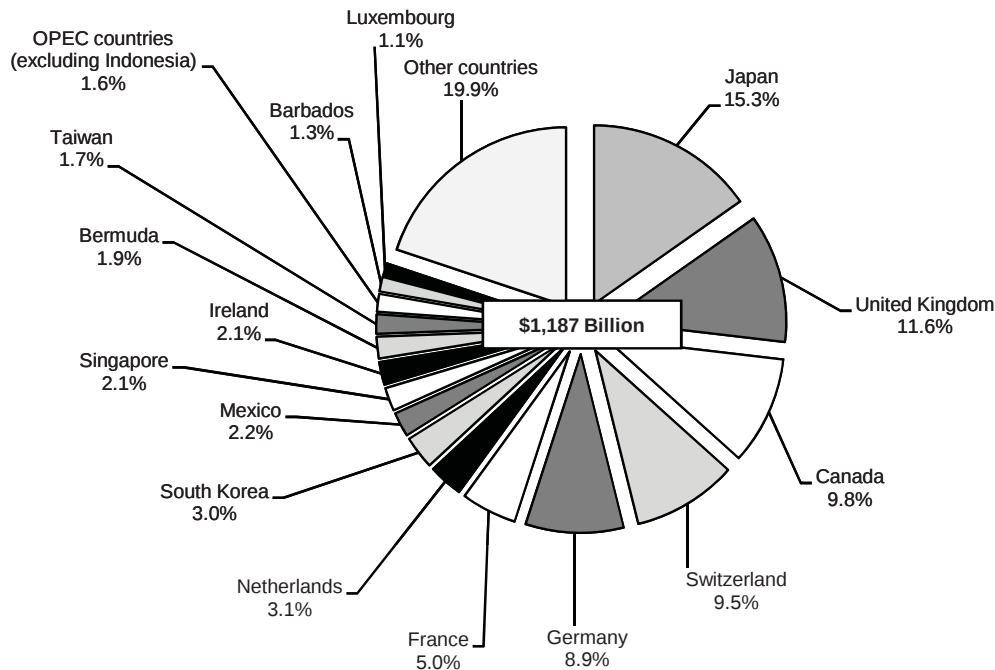
⁷ For more information on the corporate sample and statistics on corporation income tax returns for 2008, see *Statistics of Income—2008, Corporation Income Tax Returns*.

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Figure D

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons: Total Value of Nonloan Transactions by Country of Selected Related Foreign Persons, Tax Year 2008



NOTE: Percentages do not add up to 100 percent due to rounding.

at least one Form 5472 attached and selected in previous studies were 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.⁸ 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 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).⁹ 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

⁸ 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.

⁹ For the first time in 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.

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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 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 meaning, 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 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.¹⁰

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 926 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 926 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 2008: 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 related foreign 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.

¹⁰ Statistics on domestic corporations controlled by foreign persons for 2008 are reported in Hobbs, James R., “Foreign-Controlled Domestic Corporations, 2008,” *Statistics of Income Bulletin*, Summer 2011, Volume 31, Number 1.

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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 2008

[Money amounts are in thousands of dollars]

Industrial sector	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)
All industries	926	8,858,238,310	3,633,492,480	112,223,122	29,729,869
Mining	28	130,122,053	69,204,769	9,149,156	2,285,923
Utilities	16	114,062,022	54,493,859	487,988	145,330
Construction	13	22,627,620	38,020,349	679,069	199,614
Manufacturing	393	2,317,505,276	1,811,657,298	64,140,709	15,430,796
Wholesale trade	224	480,811,324	770,108,314	11,389,387	3,665,712
Retail trade	26	75,656,093	145,102,114	1,301,996	423,362
Transportation and warehousing	13	43,281,780	40,148,743	353,884	121,519
Information	29	234,696,827	82,382,535	3,009,918	942,598
Finance and insurance	84	4,182,629,216	416,403,713	12,392,396	3,939,515
Real estate and rental and leasing	10	30,186,975	9,550,816	34,832	11,611
Professional, scientific, and technical services	40	114,911,433	54,197,754	3,599,430	1,151,355
Management of companies and enterprises	11	991,977,306	78,018,397	4,342,581	998,469
Administrative and support and waste management and remediation services	18	41,176,604	29,067,956	355,987	97,145
Educational services	d	d	d	d	d
Health care and social assistance	6	32,918,176	13,273,609	508,908	173,934
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	7	25,674,950	14,711,053	287,309	80,798
Other services	4	9,562,856	3,696,655	107,040	34,055

Industrial sector	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)
All industries	21,599	375,241,952	209,805,962	6,301,189	1,163,020	3,496,730
Mining	671	9,315,350	5,741,781	351,896	490,700	12,148
Utilities	80	3,893,821	3,287,408	59,597	0	16
Construction	140	1,052,420	20,162	29,060	0	0
Manufacturing	11,500	137,433,710	101,638,841	622,602	114,734	3,147,605
Wholesale trade	3,513	88,411,946	66,360,553	5,169,465	442,586	185,120
Retail trade	224	2,046,004	1,659,667	0	4,828	28,624
Transportation and warehousing	988	13,716,317	771,896	16,000	90,801	0
Information	791	5,509,911	919,406	2,872	0	33,685
Finance and insurance	1,253	102,976,909	28,748,404	9,546	10,608	6,991
Real estate and rental and leasing	137	538,863	32,487	0	0	750
Professional, scientific, and technical services	1,456	5,581,980	556,738	27,084	8,716	64,075
Management of companies and enterprises	304	4,243,662	0	12,846	47	0
Administrative and support and waste management and remediation services	295	179,406	2,507	83	0	9,296
Educational services	d	d	d	d	d	d
Health care and social assistance	23	30,852	27,203	0	0	0
Arts, entertainment, and recreation	d	d	d	d	d	d
Accommodation and food services	99	243,490	0	0	0	534
Other services	61	39,448	23,257	138	0	0

Footnotes at end of table.

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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 2008—Continued

[Money amounts are in thousands of dollars]

Industrial sector	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
	(12)	(13)	(14)	(15)	(16)
All industries	4,072,896	35,772,075	9,400,243	21,161,138	5,196,382
Mining	1,090	1,131,078	139	370,124	19,654
Utilities	0	31,287	58	56,246	0
Construction	0	277,293	3,816	19,215	7,391
Manufacturing	2,352,855	12,511,664	329,283	3,033,079	272,930
Wholesale trade	643,846	8,802,663	766,929	601,050	3,094
Retail trade	0	36,477	1,072	67,297	41,894
Transportation and warehousing	0	431,914	1,890,727	14,059	0
Information	655,353	3,384,451	20,580	310,281	205
Finance and insurance	0	2,203,319	6,113,341	15,847,264	4,850,833
Real estate and rental and leasing	1,086	121,809	0	171,990	0
Professional, scientific, and technical services	19,628	4,671,792	74,026	106,400	290
Management of companies and enterprises	345,546	2,066,124	199,466	495,204	0
Administrative and support and waste management and remediation services	1,404	59,442	609	32,168	92
Educational services	d	d	d	d	d
Health care and social assistance	1,648	2,000	0	0	0
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	50,439	20,709	0	36,762	0
Other services	0	15,854	198	0	0

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons—continued				
	Amounts received from related foreign persons—continued		Amounts paid to related foreign persons		
	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade
		Beginning balance	Ending balance		
	(17)	(18)	(19)	(20)	(21)
All industries	78,872,316	1,136,545,774	974,618,527	811,663,603	597,558,743
Mining	1,196,738	14,101,038	19,953,750	12,111,268	7,638,173
Utilities	459,209	18,886,632	18,691,524	5,633,924	3,169,389
Construction	695,483	1,874,278	2,371,229	817,786	422,684
Manufacturing	13,410,117	268,930,715	249,561,025	334,403,106	267,729,129
Wholesale trade	5,436,641	50,825,988	62,342,163	298,883,946	279,209,665
Retail trade	206,146	7,965,214	11,341,329	6,864,707	5,037,850
Transportation and warehousing	10,500,920	7,520,114	12,628,796	9,160,957	516,312
Information	183,079	60,828,429	74,909,034	14,288,897	4,953,672
Finance and insurance	45,186,603	593,929,521	397,286,250	106,589,706	26,336,090
Real estate and rental and leasing	210,741	11,935,558	13,372,606	1,353,945	446,830
Professional, scientific, and technical services	53,232	14,596,707	20,710,920	12,593,585	1,974,292
Management of companies and enterprises	1,124,430	60,136,778	66,498,531	5,950,475	0
Administrative and support and waste management and remediation services	73,806	12,194,692	16,361,837	1,658,888	78,937
Educational services	d	d	d	d	d
Health care and social assistance	0	2,059,981	1,407,985	148,053	24,614
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	135,046	5,549,067	5,121,042	772,283	0
Other services	0	300,097	245,559	107,748	21,105

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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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 2008—Continued

[Money amounts are in thousands of dollars]

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts paid to related foreign persons—continued					
	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	Commissions
	(22)	(23)	(24)	(25)	(26)	(27)
All industries	7,405,079	1,590,216	6,874,941	9,710,586	29,507,465	7,774,115
Mining	220,689	854,289	1,093	0	512,302	2,739
Utilities	1,209,671	0	0	143	248,402	71
Construction	2,160	0	67,907	17,588	105,921	63
Manufacturing	3,509,641	363,429	3,702,913	4,541,111	11,857,783	427,233
Wholesale trade	2,423,797	267,132	1,835,689	603,771	4,817,628	230,743
Retail trade	819	0	54,175	106,321	235,384	23,577
Transportation and warehousing	27,195	77,823	0	0	501,347	4,173,032
Information	3,723	742	177,072	1,965,155	1,412,649	21,313
Finance and insurance	3,029	141	68,464	127,700	2,125,883	2,775,149
Real estate and rental and leasing	0	0	0	31,959	23,852	0
Professional, scientific, and technical services	3,724	25,118	737,753	1,474,969	5,819,413	28,289
Management of companies and enterprises	0	147	0	763,113	1,371,792	81,894
Administrative and support and waste management and remediation services	631	1,397	172,709	29,482	145,375	10,014
Educational services	d	d	d	d	d	d
Health care and social assistance	0	0	0	10,428	12,570	0
Arts, entertainment, and recreation	d	d	d	d	d	d
Accommodation and food services	0	0	56,329	825	270,514	0
Other services	0	0	837	20,232	45,888	0

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons—continued				
	Amounts paid to related foreign persons—continued			Amounts loaned	
	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(28)	(29)	(30)	(31)	(32)
All industries	68,128,447	29,574,610	53,539,401	405,601,440	433,063,399
Mining	1,280,326	57,086	1,544,573	8,796,007	9,711,570
Utilities	916,409	1,809	88,030	2,361,294	421,351
Construction	147,066	485	53,912	627,322	1,443,134
Manufacturing	19,336,359	1,479,359	21,456,149	79,207,774	186,110,515
Wholesale trade	2,924,211	88,461	6,482,849	15,254,270	18,981,243
Retail trade	792,766	122,041	491,774	3,070,300	2,901,456
Transportation and warehousing	715,857	32,027	3,117,363	595,153	1,208,037
Information	5,014,696	35,684	704,190	6,356,987	7,973,423
Finance and insurance	30,449,056	27,652,604	17,051,591	262,498,369	190,949,581
Real estate and rental and leasing	741,075	726	109,503	1,992,190	1,849,850
Professional, scientific, and technical services	1,535,086	22,793	972,149	5,339,354	1,279,298
Management of companies and enterprises	2,651,646	1,417	1,080,467	17,542,930	8,126,421
Administrative and support and waste management and remediation services	962,342	59,447	198,554	1,371,157	1,359,788
Educational services	d	d	d	d	d
Health care and social assistance	79,770	20,671	0	5,118	0
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	292,525	0	152,090	571,403	697,933
Other services	19,283	0	403	600	500

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.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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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 2008

[Money amounts are in thousands of dollars]

Selected country of residence of related foreign person [1]	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	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All geographic areas, total	21,599	375,241,952	209,805,962	6,301,189	1,163,020	3,496,730	4,072,896	35,772,075	9,400,243
Canada	1,269	41,197,803	27,452,836	279,147	94,563	328,757	128,500	2,197,537	157,497
Latin America, total	2,822	25,615,033	19,466,818	169,468	46,559	78,607	64,927	987,907	75,860
Argentina	241	672,492	562,420	1,731	0	5,881	6,137	17,538	4,669
Barbados	59	6,843,549	4,253,920	0	0	0	0	5,606	41,704
Brazil	554	2,353,812	1,758,389	10,810	0	2,068	9,391	80,047	11,124
Cayman Islands	116	623,511	99,196	1,290	40,516	8,558	0	143,578	376
Mexico	759	9,598,922	8,627,966	110,148	2,863	47,928	24,457	431,297	15,506
Panama	112	3,365,494	2,446,294	41,267	0	1,208	1,919	211,971	145
Venezuela	136	310,080	184,224	139	2,780	431	6,414	15,898	175
Other Western Hemisphere, total	335	10,114,273	2,501,444	15,342	729	9,294	83,922	1,479,759	1,714,570
Bermuda	198	9,160,280	2,287,304	5,005	0	8,026	82,913	1,093,559	1,714,491
Europe, total	9,934	200,364,467	92,951,941	817,707	519,340	2,731,904	3,544,499	22,395,889	4,404,323
Belgium	381	2,167,762	1,216,231	6,478	0	4,282	8,391	351,926	9,866
Denmark	180	1,395,247	153,981	0	0	8,265	11,129	641,498	88
France	1,265	24,752,866	3,639,095	503,987	9,049	64,327	139,894	2,318,352	658,275
Germany	1,442	42,589,568	23,563,307	41,980	37,708	316,838	181,387	2,781,698	555,522
Hungary	174	81,121	31,830	38	0	4,662	5,344	6,724	0
Ireland	259	10,367,703	1,737,342	1,796	12,797	119,960	357,362	2,348,477	494,222
Italy	456	2,138,672	1,481,531	2,932	650	27,894	12,999	152,274	3,718
Luxembourg	179	3,390,978	180,831	4,519	0	0	367,697	1,567,153	8
Netherlands	753	13,852,333	6,192,221	158,948	5,074	86,830	125,959	2,406,833	1,784
Sweden	443	3,328,402	936,556	7,121	0	16,501	80,108	1,260,998	56,526
Switzerland	600	34,534,712	12,158,494	3,640	449,527	1,730,072	1,884,852	3,318,129	1,684,955
United Kingdom	1,693	55,816,902	38,329,129	9,455	3,945	163,287	279,801	4,189,208	890,203
Africa, total	605	959,882	538,455	966	104	7,344	16,625	75,963	2,100
South Africa	257	539,970	469,817	239	104	7,140	12,537	32,776	0
Asia, total	5,344	63,736,871	43,236,747	4,992,617	498,247	283,537	175,683	6,425,272	3,039,134
China	1,073	2,333,607	1,944,838	116,540	2	30,606	12,400	46,857	11,962
Hong Kong	419	1,923,251	1,055,652	187,202	105	5,530	2,916	143,245	400,948
Indonesia	162	287,471	248,509	383	2,620	9	1,251	11,828	1,440
Japan	1,016	39,108,756	28,744,439	2,446,096	392,545	171,084	126,808	4,478,154	660,512
Middle East countries (except OPEC)	161	368,607	62,212	664	2	882	744	38,727	5
OPEC countries (excluding Indonesia)	218	2,455,555	1,354,408	1,516	82,575	678	5,487	942,417	16,368
Singapore	582	11,158,387	7,088,329	153,479	878	15,698	7,111	418,739	1,898,199
South Korea	284	3,394,011	596,614	1,964,338	19,348	27,715	6,671	146,387	34,283
Taiwan	234	579,994	530,066	691	0	2,598	465	27,130	612
Oceania, total	907	3,756,282	2,010,498	20,999	0	9,772	43,112	123,309	6,531
Australia	731	3,631,829	1,924,468	20,998	0	8,802	40,623	115,432	6,481
Puerto Rico and U.S. Possessions	83	1,910,421	1,732,123	2,288	3,470	241	0	114,419	40

Footnotes at the end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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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 2008—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					Amounts paid to related foreign persons			
	Interest	Premiums for insurance or reinsurance	Other	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				
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All geographic areas, total	21,161,138	5,196,382	78,872,316	1,136,545,774	974,618,527	811,663,603	597,558,743	7,405,079	1,590,216
Canada	1,122,042	2,824,569	6,612,354	42,544,022	44,138,043	75,221,920	62,095,631	3,209,864	46,872
Latin America, total	396,704	25,876	4,302,307	6,381,835	29,420,319	46,483,596	35,761,886	95,007	683,442
Argentina	50,749	784	22,583	887	20,510,321	1,094,192	727,278	7	0
Barbados	734	8,518	2,533,067	4,079,826	3,956,369	8,848,710	3,885,634	0	0
Brazil	6,216	59	475,708	147,228	927,193	3,279,238	2,976,020	1,592	145
Cayman Islands	188,386	4,568	137,043	368,531	1,870,568	4,495,777	1,929,604	0	683,200
Mexico	66,796	5,549	266,412	1,385,036	1,925,594	16,523,342	14,278,457	36,161	82
Panama	3,622	5	659,063	81,313	85,944	1,161,662	1,036,559	38,286	0
Venezuela	59,719	1,334	38,967	61,663	49,469	9,854,978	9,842,775	830	0
Other Western Hemisphere, total	263,202	198,168	3,847,843	4,443,168	5,927,250	15,738,290	5,294,594	1,855	48,046
Bermuda	96,896	197,965	3,674,121	4,122,868	5,888,387	13,949,076	4,126,427	0	2,690
Europe, total	18,510,288	1,870,322	52,618,254	1,018,444,680	827,876,038	353,350,629	210,494,119	1,366,494	498,712
Belgium	274,094	4,238	292,255	16,214,352	20,393,806	5,442,350	3,351,652	91,053	27,223
Denmark	90,947	7	489,332	2,197,392	2,357,268	3,883,759	3,368,623	155	5,037
France	2,564,214	6,911	14,848,762	69,061,305	70,491,305	34,828,120	23,651,923	194,523	188,351
Germany	528,053	43,674	14,539,401	27,772,171	29,774,094	62,483,302	48,466,390	372,937	5,558
Hungary	22,529	355	9,638	38,175,843	29,777,279	9,544,518	158,734	376	59,274
Ireland	255,199	318,772	4,721,778	16,307,670	18,860,943	14,325,165	7,261,840	8,470	3,548
Italy	50,156	1,404	405,116	2,568,916	1,933,582	4,545,128	3,821,220	866	0
Luxembourg	536,195	0	734,576	65,238,849	66,881,454	9,226,856	1,511,883	0	177
Netherlands	1,719,907	2,825	3,151,951	106,338,999	110,043,490	23,057,462	10,697,810	269,273	11,781
Sweden	20,437	26,707	923,449	7,011,104	8,398,294	5,600,825	4,223,607	17,600	14,374
Switzerland	5,204,453	1,427,961	6,672,629	288,873,211	212,955,749	77,854,944	34,758,548	146,192	68,126
United Kingdom	6,889,491	11,017	5,051,367	356,462,389	232,574,672	81,882,130	52,209,729	110,150	97,527
Africa, total	4,340	9,712	304,273	154,889	625,375	1,192,673	368,536	0	0
South Africa	34	5,566	11,759	277	617	309,872	246,648	0	0
Asia, total	277,052	31,346	4,777,237	15,199,394	15,566,771	251,491,115	228,100,628	2,728,464	305,211
China	987	2,394	167,021	46,949	92,138	7,588,723	6,818,295	38,249	2
Hong Kong	3,444	18	124,191	4,653,916	2,381,949	6,720,091	5,851,954	747	0
Indonesia	3,090	9,818	8,523	122	157	467,378	439,859	1,388	0
Japan	241,383	7,354	1,840,382	7,190,545	7,832,148	141,932,736	132,946,716	1,652,410	301,933
Middle East countries (except OPEC)	1,338	16	264,016	221,874	638,278	4,253,916	3,365,022	0	0
OPEC countries (excluding Indonesia)	5,889	51	46,168	200,874	205,224	16,519,684	15,594,190	848,435	145
Singapore	15,130	9,381	1,551,443	1,130,191	1,028,802	13,630,732	7,893,800	59,158	1,708
South Korea	1,294	7	597,356	56,102	29,529	31,809,392	31,065,645	108,542	0
Taiwan	168	1,657	16,607	392,502	803,485	20,100,968	20,022,314	330	0
Oceania, total	75,198	10,224	1,456,639	6,855,885	9,721,297	4,148,915	888,448	1,607	3,084
Australia	73,022	10,115	1,431,888	6,571,986	9,456,588	3,955,854	719,434	1,482	3,084
Puerto Rico and U.S. Possessions	11,908	164	45,767	2,591,719	148,522	2,421,551	2,380,145	1,067	130

Footnotes at the end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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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 2008—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								
	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
								Beginning balance	Ending balance
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All geographic areas, total	6,874,941	9,710,586	29,507,465	7,774,115	68,128,447	29,574,610	53,539,401	405,601,440	433,063,399
Canada	117,600	82,969	5,231,548	230,916	1,469,999	265,081	2,471,440	14,672,395	19,657,505
Latin America, total	13,045	43,084	1,075,874	76,797	2,334,900	4,365,483	2,034,078	6,990,933	7,328,560
Argentina	0	9	29,356	2,531	283,700	286	51,024	503,742	658,159
Barbados	0	0	525	10,136	169,444	4,362,026	420,946	1,875,357	287,325
Brazil	0	174	163,932	16,542	43,330	132	77,371	252,259	640,015
Cayman Islands	1,093	0	120,405	423	1,746,837	2,228	11,987	2,008,549	2,355,080
Mexico	11,151	42,845	700,194	39,380	79,557	792	1,334,723	868,105	1,698,500
Panama	801	0	3,259	291	2,703	0	79,763	208,304	175,995
Venezuela	0	0	1,766	1,189	367	0	8,051	1,020,377	1,065,616
Other Western Hemisphere, total	5,007	0	361,694	4,148	653,739	6,674,648	2,694,559	3,833,736	2,736,308
Bermuda	4,842	0	156,781	1,820	444,272	6,601,485	2,610,759	1,349,882	1,275,992
Europe, total	3,967,303	7,302,066	12,251,892	2,600,493	59,421,405	16,312,048	39,136,098	352,565,877	385,302,845
Belgium	131,278	23,296	184,895	5,387	1,346,858	4,862	275,846	2,345,871	1,525,537
Denmark	13,770	196,209	118,649	87,286	59,217	22	34,791	1,913,594	3,164,182
France	1,414,309	424,907	2,063,803	131,919	4,142,323	58,689	2,557,372	46,837,562	50,863,712
Germany	988,841	1,622,225	1,221,099	225,187	1,617,409	5,781,028	2,182,628	6,392,588	3,821,626
Hungary	0	46,242	3,218	66	3,011,657	0	6,264,951	16,525	216,112
Ireland	179,284	59,565	248,220	20,382	1,319,976	3,928,098	1,295,782	6,044,101	4,682,168
Italy	8,130	16,619	233,977	1,236	186,873	2,158	274,048	795,117	740,373
Luxembourg	0	776,800	739,435	9,846	6,046,905	2,056	139,753	13,397,837	18,420,151
Netherlands	210,283	473,329	1,399,620	17,968	6,790,300	51,266	3,135,833	34,108,813	27,755,731
Sweden	93,511	79,862	410,158	6,072	420,851	67,442	267,349	1,604,500	1,847,120
Switzerland	498,469	3,339,527	1,267,394	1,697,315	18,219,788	6,221,862	11,637,724	71,221,291	14,481,282
United Kingdom	341,905	224,065	3,660,930	385,608	14,536,062	91,111	10,225,043	161,741,893	135,073,017
Africa, total	15,026	3	773,010	2,419	9,641	0	24,038	32,604	131,481
South Africa	15,026	0	35,384	650	86	0	12,079	5,326	10,848
Asia, total	2,703,039	2,012,552	5,725,918	4,843,419	808,847	54,156	4,208,881	9,860,204	5,644,921
China	995	77	203,514	16,644	2,419	95	508,433	142,613	128,997
Hong Kong	0	789	65,236	412,228	159,526	122	229,490	4,641,307	592,313
Indonesia	0	0	15,441	577	171	0	9,943	34,867	44,977
Japan	2,464,720	1,916,630	534,867	194,019	345,507	20,912	1,555,023	4,413,921	3,662,747
Middle East countries (except OPEC)	13,285	476	604,446	549	32,686	24,104	213,348	53,361	39,047
OPEC countries (excluding Indonesia)	0	0	14,492	781	36,944	2,478	22,219	12,178	55,300
Singapore	0	1,122	201,174	4,196,028	44,195	5,493	1,228,054	323,733	921,730
South Korea	221,848	23,709	255,987	12,109	42,761	0	78,790	126,718	42,865
Taiwan	2,191	15	22,437	1,507	452	0	51,722	5,317	62,144
Oceania, total	42,559	314	215,236	13,030	428,317	770,690	1,785,628	3,523,964	3,778,748
Australia	41,957	314	207,035	12,585	420,763	770,255	1,778,946	3,513,485	3,774,927
Puerto Rico and U.S. Possessions	0	0	3,235	2,008	13,684	286	20,994	171,370	510,736

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

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

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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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 2008

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Number of returns [3]	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	Sales, leases, and licenses of intangible property other	Consideration for technical, managerial, or like services	Commissions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries, total										
All geographic areas, total	926	21,599	375,241,952	209,805,962	6,301,189	1,163,020	3,496,730	4,072,896	35,772,075	9,400,243
Australia	304	731	3,631,829	1,924,468	20,998	0	8,802	40,623	115,432	6,481
Belgium	197	381	2,167,762	1,216,231	6,478	0	4,282	8,391	351,926	9,866
Bermuda	86	198	9,160,280	2,287,304	5,005	0	8,026	82,913	1,093,559	1,714,491
Brazil	286	554	2,353,812	1,758,389	10,810	0	2,068	9,391	80,047	11,124
Canada	464	1,269	41,197,803	27,452,836	279,147	94,563	328,757	128,500	2,197,537	157,497
China	301	1,073	2,333,607	1,944,838	116,540	2	30,606	12,400	46,857	11,962
France	317	1,265	24,752,866	3,639,095	503,987	9,049	64,327	139,894	2,318,352	658,275
Germany	362	1,442	42,589,568	23,563,307	41,980	37,708	316,838	181,387	2,781,698	555,522
Hong Kong	225	419	1,923,251	1,055,652	187,202	105	5,530	2,916	143,245	400,948
Hungary	126	174	81,121	31,830	38	0	4,662	5,344	6,724	0
Ireland	142	259	10,367,703	1,737,342	1,796	12,797	119,960	357,362	2,348,477	494,222
Japan	342	1,016	39,108,756	28,744,439	2,446,096	392,545	171,084	126,808	4,478,154	660,512
Mexico	312	759	9,598,922	8,627,966	110,148	2,863	47,928	24,457	431,297	15,506
Netherlands	290	753	13,852,333	6,192,221	158,948	5,074	86,830	125,959	2,406,833	1,784
Singapore	287	582	11,158,387	7,088,329	153,479	878	15,698	7,111	418,739	1,898,199
South Korea	170	284	3,394,011	596,614	1,964,338	19,348	27,715	6,671	146,387	34,283
Sweden	143	443	3,328,402	936,556	7,121	0	16,501	80,108	1,260,998	56,526
Switzerland	229	600	34,534,712	12,158,494	3,640	449,527	1,730,072	1,884,852	3,318,129	1,684,955
Taiwan	166	234	579,994	530,066	691	0	2,598	465	27,130	612
United Kingdom	442	1,693	55,816,902	38,329,129	9,455	3,945	163,287	279,801	4,189,208	890,203
Mining										
All geographic areas, total	28	671	9,315,350	5,741,781	351,896	490,700	12,148	1,090	1,131,078	139
Australia	6	39	45,583	13,058	0	0	0	0	14,727	0
Belgium	5	8	2,678	31	801	0	0	0	13	0
Bermuda	4	9	164,866	72,123	5,005	0	0	0	79,792	0
Brazil	8	26	807,019	433,393	0	0	0	0	2,947	0
Canada	19	67	1,389,533	1,164,596	51,893	111	318	160	69,982	0
China	4	13	24,373	13,912	1,626	0	122	0	3,079	0
France	5	21	82,249	15,247	420	0	1,653	0	32,775	92
Hungary	4	7	17,747	0	0	0	0	0	109	0
Ireland	4	6	6,086	0	0	0	0	0	0	0
Japan	4	6	54,570	34,314	0	0	1,370	0	4,196	0
Mexico	7	20	125,595	71,445	4,100	0	1,739	0	30,098	0
Netherlands	5	12	22,241	934	0	0	0	0	14,434	0
Singapore	7	16	250,700	204,249	23,782	38	2,004	0	3,647	0
South Korea	3	3	38	1	0	0	0	0	0	0
Switzerland	5	9	587,898	0	0	447,416	0	0	100,722	0
United Kingdom	10	61	221,556	121,822	263	0	0	0	15,936	30
Utilities										
All geographic areas, total	16	80	3,893,821	3,287,408	59,597	0	16	0	31,287	58
Canada	7	17	535,505	449,502	59,597	0	0	0	24,558	58
France	3	10	3,845	0	0	0	16	0	2,755	0
Switzerland	3	5	5,074	692	0	0	0	0	3,033	0
United Kingdom	8	20	3,348,411	2,837,214	0	0	0	0	18	0

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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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 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Number of returns [3]	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	Sales, leases, and licenses of intangible property other	Consideration for technical, managerial, or like services	Commissions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Construction										
All geographic areas, total	13	140	1,052,420	20,162	29,060	0	0	0	277,293	3,816
Australia	3	10	30,201	0	0	0	0	0	14,216	0
Canada	3	11	40,456	0	11,041	0	0	0	27,032	0
China	3	4	298	0	0	0	0	0	142	0
Germany	3	7	7,403	0	0	0	0	0	5,754	0
United Kingdom	7	26	694,428	0	0	0	0	0	27,188	0
Manufacturing										
All geographic areas, total	393	11,500	137,433,710	101,638,841	622,602	114,734	3,147,605	2,352,855	12,511,664	329,283
Australia	158	326	1,355,192	1,207,840	8,596	0	1,682	23,304	20,540	3,362
Belgium	117	234	1,328,826	1,113,359	5,392	0	2,704	4,556	145,657	8,748
Bermuda	24	49	499,926	5	0	0	8,026	0	225,958	5,150
Brazil	161	343	1,042,681	986,927	10,802	0	1,115	7,303	16,308	3,046
Canada	227	598	22,791,103	21,036,847	129,247	2,125	299,961	83,084	567,324	17,021
China	177	720	1,596,823	1,529,184	11,239	0	28,484	1,332	10,428	795
France	174	755	5,608,033	3,315,768	13,749	8,181	60,448	97,315	1,396,666	11,582
Germany	196	869	17,224,075	13,862,768	24,624	1,060	307,359	148,304	743,010	37,856
Hong Kong	89	142	825,505	771,175	16,255	105	2,008	2,244	24,384	182
Hungary	67	95	40,345	18,830	38	0	4,662	5,052	2,957	0
Ireland	59	117	2,939,298	1,177,265	1,796	12,797	82,498	355,459	825,035	1,513
Japan	180	393	4,986,144	3,691,384	4,550	1,052	65,075	16,173	582,013	13,639
Mexico	176	486	5,412,040	4,950,354	63,656	2,151	45,192	23,695	105,852	1,684
Netherlands	142	419	8,313,839	5,242,861	158,835	0	38,065	86,812	1,380,271	670
Singapore	140	270	3,883,270	2,227,370	9,332	0	7,939	4,725	192,139	4,569
South Korea	97	154	565,426	397,279	36	0	21,439	6,283	3,613	31,989
Sweden	85	314	2,323,661	741,771	7,065	0	15,757	76,593	577,911	39,186
Switzerland	120	348	9,307,760	4,540,435	3,381	2,111	1,707,117	1,143,787	1,098,634	7,980
Taiwan	80	110	351,110	343,063	686	0	1,754	307	2,556	109
United Kingdom	212	743	5,876,006	3,482,306	1,752	1,567	118,457	96,351	1,343,321	84,207
Wholesale trade										
All geographic areas, total	224	3,513	88,411,946	66,360,553	5,169,465	442,586	185,120	643,846	8,802,663	766,929
Australia	66	117	908,571	673,685	137	0	3,817	1,703	23,902	74
Belgium	35	58	224,362	100,278	0	0	1,578	763	116,035	536
Bermuda	8	16	2,678,409	2,213,839	0	0	0	1,220	42,344	3,773
Brazil	62	96	339,802	316,684	8	0	953	0	17,157	2,782
Canada	86	203	4,302,455	3,543,632	898	1,993	5,612	4,226	288,506	4,940
China	70	211	530,329	399,105	103,674	2	1,352	337	10,173	11,130
France	57	151	1,358,343	139,722	489,628	575	13	4,664	160,666	135
Germany	85	211	10,122,523	8,327,012	2,778	33,070	7,243	11,551	994,180	63,802
Hong Kong	67	127	368,862	271,051	162	0	772	32	47,705	4,775
Hungary	19	23	13,331	13,000	0	0	0	0	324	0
Ireland	16	22	2,036,405	532,179	0	0	0	0	507,161	0
Japan	88	471	32,035,158	24,859,674	2,441,546	380,285	74,155	104,002	2,548,903	621,163
Mexico	65	116	3,663,395	3,357,924	42,393	0	996	0	236,362	5,528
Netherlands	62	107	1,550,075	635,004	33	3,614	48,736	31,789	463,674	837
Singapore	71	120	4,980,486	4,628,634	120,358	841	3,448	223	169,504	5,429
South Korea	38	66	2,804,865	199,170	1,964,302	19,344	5,808	0	135,572	2,286
Sweden	21	52	580,470	169,460	0	0	0	0	398,333	3,354
Switzerland	41	91	8,914,353	7,609,774	0	0	13,491	429,333	779,814	15,891
Taiwan	54	76	206,281	185,670	5	0	473	0	15,884	391
United Kingdom	83	209	3,591,739	3,027,025	281	2,246	13,235	0	344,881	3,055

Footnotes at end of table.

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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 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Number of returns [3]	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	Sales, leases, and licenses of intangible property other	Consideration for technical, managerial, or like services	Commissions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Retail trade										
All geographic areas, total	26	224	2,046,004	1,659,667	0	4,828	28,624	0	36,477	1,072
Belgium	3	4	63,074	0	0	0	0	0	20,285	0
Canada	7	17	339,732	323,581	0	0	0	0	6,216	0
France	5	42	27,527	871	0	0	0	0	5	0
Germany	7	12	1,308,141	1,304,778	0	1,358	0	0	1,560	0
Hong Kong	5	7	1,421	717	0	0	670	0	34	0
Ireland	3	4	67,209	24,244	0	0	0	0	0	1,072
Japan	4	5	30,624	4,010	0	0	26,580	0	34	0
Mexico	4	4	15,293	31	0	0	0	0	0	0
Netherlands	7	9	4,243	0	0	0	0	0	98	0
Switzerland	7	25	40,587	26	0	0	0	0	272	0
United Kingdom	5	15	4,180	0	0	0	0	0	171	0
Transportation and warehousing										
All geographic areas, total	13	988	13,716,317	771,896	16,000	90,801	0	0	431,914	1,890,727
Australia	4	8	88,482	0	0	0	0	0	13,011	0
Belgium	6	17	81,247	0	0	0	0	0	6,629	0
Brazil	5	11	107,279	2,453	0	0	0	0	15,161	0
Canada	10	26	3,332,424	763,630	16,000	79,640	0	0	5,647	331
China	6	30	151,427	0	0	0	0	0	10,611	26
France	4	21	52,862	0	0	0	0	0	8,291	0
Germany	5	74	6,461,352	0	0	0	0	0	29,830	607
Hong Kong	6	14	50,706	0	0	0	0	0	17,724	4
Hungary	8	12	6,214	0	0	0	0	0	504	0
Ireland	4	7	17,739	0	0	0	0	0	550	0
Japan	6	17	342,771	0	0	11,161	0	0	194,962	715
Mexico	5	22	63,801	0	0	0	0	0	748	8
Netherlands	7	28	60,292	0	0	0	0	0	2,610	[1]
Singapore	6	46	1,928,097	0	0	0	0	0	23,336	1,859,630
South Korea	4	10	14,983	0	0	0	0	0	2,693	0
Sweden	4	7	17,176	0	0	0	0	0	435	0
Switzerland	4	12	96,948	0	0	0	0	0	314	29,404
Taiwan	6	10	14,727	0	0	0	0	0	5,149	0
United Kingdom	8	36	114,020	5,813	0	0	0	0	17,274	0
Information										
All geographic areas, total	29	791	5,509,911	919,406	2,872	0	33,685	655,353	3,384,451	20,580
Australia	10	31	26,422	12,548	0	0	1,724	10,056	2,068	0
Belgium	6	13	31,790	579	285	0	0	3,073	27,692	0
Bermuda	6	11	214,731	1,338	0	0	0	81,692	118,731	0
Brazil	11	17	10,636	6,911	0	0	0	2,087	1,638	0
Canada	12	17	158,432	80,312	446	0	8,021	7,005	52,829	0
China	11	17	2,156	53	0	0	204	130	1,769	0
France	12	31	84,421	14,941	13	0	0	23,471	42,156	0
Germany	15	61	182,356	27,546	9	0	2,231	21,532	63,548	0
Hong Kong	10	23	29,608	10,804	0	0	2,081	196	14,173	0
Hungary	8	12	756	0	0	0	0	292	463	0
Ireland	8	18	21,076	24	0	0	7	1,902	14,762	0
Japan	10	21	48,189	14,121	0	0	2,764	1,864	18,464	202
Mexico	10	19	208,637	206,062	0	0	0	762	1,812	0
Netherlands	13	34	562,883	285,859	80	0	29	4,791	229,832	0
Singapore	11	19	47,775	25,584	0	0	2,307	254	19,622	0
South Korea	6	12	3,460	117	0	0	467	388	2,439	0
Sweden	6	15	288,404	0	55	0	0	3,515	260,768	0
Switzerland	7	15	1,514,654	611	259	0	0	311,732	1,202,052	0
Taiwan	3	8	846	254	0	0	371	158	16	0
United Kingdom	21	106	1,671,540	101,255	1,289	0	8,746	162,471	1,133,042	20,379

Footnotes at end of table.

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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 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Number of returns [3]	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	Sales, leases, and licenses of intangible property other	Consideration for technical, managerial, or like services	Commissions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Finance and insurance										
All geographic areas, total	84	1,253	102,976,909	28,748,404	9,546	10,608	6,991	0	2,203,319	6,113,341
Australia	18	102	1,107,605	0	0	0	0	0	3,868	2,772
Belgium	7	10	410,146	0	0	0	0	0	13,929	324
Bermuda	35	102	5,048,872	0	0	0	0	0	73,813	1,705,568
Brazil	10	12	2,274	0	0	0	0	0	1,040	0
Canada	41	118	7,496,155	0	9,546	10,608	0	0	592,835	109,543
China	6	11	2,406	0	0	0	0	0	0	10
France	19	50	16,808,710	0	0	0	0	0	325,469	645,952
Germany	15	62	6,283,983	0	0	0	5	0	57,732	453,155
Hong Kong	24	42	405,122	0	0	0	0	0	2,402	367,215
Hungary	7	8	362	0	0	0	0	0	0	0
Ireland	29	54	4,039,417	0	0	0	0	0	37,506	420,770
Japan	24	48	309,605	20,000	0	0	0	0	7,426	24,584
Mexico	14	23	9,079	0	0	0	0	0	7,661	65
Netherlands	14	33	2,559,356	0	0	0	0	0	18,201	148
Singapore	16	37	47,655	0	0	0	0	0	1,952	26,634
South Korea	6	15	2,393	0	0	0	0	0	435	0
Switzerland	16	38	13,892,921	0	0	0	0	0	41,786	1,629,747
Taiwan	8	11	3,843	0	0	0	0	0	1,907	111
United Kingdom	42	187	39,426,729	28,728,404	0	0	6,986	0	842,962	657,289
Real estate and rental and leasing										
All geographic areas, total	10	137	538,863	32,487	0	0	750	1,086	121,809	0
Australia	3	4	64	0	0	0	0	64	0	0
Canada	5	29	16,751	12,605	0	0	750	0	3,396	0
France	4	5	131,304	14	0	0	0	4	55,106	0
Netherlands	3	8	63,052	19,259	0	0	0	0	0	0
Singapore	3	3	7	0	0	0	0	7	0	0
United Kingdom	6	26	84,668	40	0	0	0	1,012	44,739	0
Professional, scientific, and technical services										
All geographic areas, total	40	1,456	5,581,980	556,738	27,084	8,716	64,075	19,628	4,671,792	74,026
Australia	18	56	61,229	17,281	12,265	0	966	90	21,757	0
Belgium	13	27	12,312	1,916	0	0	0	0	9,846	258
Brazil	18	31	32,366	12,009	0	0	0	0	20,350	0
Canada	25	105	265,953	76,416	0	86	12,654	128	174,987	0
China	15	44	8,070	2,221	0	0	72	0	5,319	0
France	20	125	526,056	152,533	177	293	2,196	10,896	275,658	0
Germany	22	92	906,937	38,720	14,568	2,221	0	0	847,538	86
Hong Kong	13	36	9,629	449	0	0	0	198	8,976	0
Hungary	8	11	2,366	0	0	0	0	0	2,366	0
Ireland	7	13	1,081,506	3,630	0	0	37,455	0	960,778	70,640
Japan	17	37	1,240,475	120,936	0	0	1,140	4,620	1,088,929	209
Mexico	14	44	50,132	16,585	0	712	0	0	32,125	0
Netherlands	19	60	280,407	1,489	0	1,460	0	0	276,403	129
Singapore	20	37	8,360	1,291	7	0	0	98	6,936	0
South Korea	7	14	2,381	0	0	3	0	0	1,287	0
Sweden	13	24	38,532	25,325	0	0	0	0	13,207	0
Switzerland	16	33	84,620	2,358	0	0	9,463	0	69,049	1,932
Taiwan	9	13	2,201	1,079	0	0	0	0	1,122	0
United Kingdom	23	126	160,146	7,549	9	132	0	3,598	144,839	265

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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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 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Number of returns [3]	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	Sales, leases, and licenses of intangible property other	Consideration for technical, managerial, or like services	Commissions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Management of companies										
All geographic areas, total	11	304	4,243,662	0	12,846	47	0	345,546	2,066,124	199,466
Canada	5	17	492,033	0	480	0	0	31,624	355,131	25,602
France	4	20	14,283	0	0	0	0	0	9,297	514
Hong Kong	3	11	59,854	0	0	0	0	0	27,845	28,771
Ireland	4	6	10,018	0	0	0	0	0	0	2
Japan	4	10	60,652	0	0	47	0	0	33,227	0
Mexico	3	7	13,537	0	0	0	0	0	5,296	8,221
Netherlands	3	11	398,982	0	0	0	0	0	35	[1]
United Kingdom	4	30	483,819	0	5,721	0	0	158	255,726	124,980
Administrative and support and waste management services										
All geographic areas, total	18	295	179,406	2,507	83	0	9,296	1,404	59,442	609
Australia	8	17	872	55	0	0	0	0	496	0
Brazil	4	5	361	0	0	0	0	0	179	0
Canada	10	31	31,168	642	0	0	1,321	84	26,497	0
China	3	6	195	32	0	0	0	0	0	0
France	6	23	5,269	0	0	0	0	1,320	3,545	0
Hong Kong	3	4	56	0	0	0	0	0	0	0
Ireland	6	8	19,017	0	0	0	0	0	2,685	225
Japan	3	5	418	0	0	0	0	0	0	0
Mexico	5	9	4,237	26	0	0	0	0	4,119	0
Netherlands	6	9	211	0	0	0	0	0	87	0
Singapore	3	6	5,449	1,201	0	0	0	0	144	0
South Korea	4	5	405	47	0	0	0	0	287	8
Sweden	6	8	790	0	0	0	0	0	141	22
Switzerland	3	10	42,497	[1]	0	0	0	0	0	0
United Kingdom	6	47	62,233	394	0	0	7,975	0	17,666	0
Educational services										
All geographic areas, total	d	d	d	d	d	d	d	d	d	d
Health care and social assistance										
All geographic areas, total	6	23	30,852	27,203	0	0	0	1,648	2,000	0
Canada	3	3	2,000	0	0	0	0	0	2,000	0
Arts, entertainment, and recreation										
All geographic areas, total	d	d	d	d	d	d	d	d	d	d
Accommodation and food services										
All geographic areas, total	7	99	243,490	0	0	0	534	50,439	20,709	0
United Kingdom	4	12	50,648	0	0	0	0	16,210	0	0
Other services										
All geographic areas, total	4	61	39,448	23,257	138	0	0	0	15,854	198

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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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 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued									
	Amounts received from related foreign persons—continued					Amounts paid to related foreign persons				
	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents	Royalties
				Beginning balance	Ending balance					
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All industries, total	21,161,138	5,196,382	78,872,316	1,136,545,774	974,618,527	811,663,603	597,558,743	7,405,079	1,590,216	6,874,941
All geographic areas, total										
Australia	73,022	10,115	1,431,888	6,571,986	9,456,588	3,955,854	719,434	1,482	3,084	41,957
Belgium	274,094	4,238	292,255	16,214,352	20,393,806	5,442,350	3,351,652	91,053	27,223	131,278
Bermuda	96,896	197,965	3,674,121	4,122,868	5,888,387	13,949,076	4,126,427	0	2,690	4,842
Brazil	6,216	59	475,708	147,228	927,193	3,279,238	2,976,020	1,592	145	0
Canada	1,122,042	2,824,569	6,612,354	42,544,022	44,138,043	75,221,920	62,095,631	3,209,864	46,872	117,600
China	987	2,394	167,021	46,949	92,138	7,588,723	6,818,295	38,249	2	995
France	2,564,214	6,911	14,848,762	69,061,305	70,491,305	34,828,120	23,651,923	194,523	188,351	1,414,309
Germany	528,053	43,674	14,539,401	27,772,171	29,774,094	62,483,302	48,466,390	372,937	5,558	988,841
Hong Kong	3,444	18	124,191	4,653,916	2,381,949	6,720,091	5,851,954	747	0	0
Hungary	22,529	355	9,638	38,175,843	29,777,279	9,544,518	158,734	376	59,274	0
Ireland	255,199	318,772	4,721,778	16,307,670	18,860,943	14,325,165	7,261,840	8,470	3,548	179,284
Japan	241,383	7,354	1,840,382	7,190,545	7,832,148	141,932,736	132,946,716	1,652,410	301,933	2,464,720
Mexico	66,796	5,549	266,412	1,385,036	1,925,594	16,523,342	14,278,457	36,161	82	11,151
Netherlands	1,719,907	2,825	3,151,951	106,338,999	110,043,490	23,057,462	10,697,810	269,273	11,781	210,283
Singapore	15,130	9,381	1,551,443	1,130,191	1,028,802	13,630,732	7,893,800	59,158	1,708	0
South Korea	1,294	7	597,356	56,102	29,529	31,809,392	31,065,645	108,542	0	221,848
Sweden	20,437	26,707	923,449	7,011,104	8,398,294	5,600,825	4,223,607	17,600	14,374	93,511
Switzerland	5,204,453	1,427,961	6,672,629	288,873,211	212,955,749	77,854,944	34,758,548	146,192	68,126	498,469
Taiwan	168	1,657	16,607	392,502	803,485	20,100,968	20,022,314	330	0	2,191
United Kingdom	6,889,491	11,017	5,051,367	356,462,389	232,574,672	81,882,130	52,209,729	110,150	97,527	341,905
Mining										
All geographic areas, total	370,124	19,654	1,196,738	14,101,038	19,953,750	12,111,268	7,638,173	220,689	854,289	1,093
Australia	9,967	5,753	2,078	119,608	8,008	67,500	0	1	0	0
Belgium	1,538	2	294	90,000	90,000	140,585	0	0	0	0
Bermuda	6,535	204	1,206	2,829,369	3,947,063	403,431	0	0	0	0
Brazil	125	0	370,554	3,791	3,867	600,080	589,550	0	0	0
Canada	67,932	1,088	33,454	1,728,260	1,205,393	6,147,720	5,814,931	41,268	0	4
China	177	3	5,453	0	10,002	39,680	35,172	647	0	0
France	2,093	29	29,941	455,193	714,552	152,005	22,522	29,741	0	0
Hungary	17,638	0	0	6,290,135	6,794,887	573,742	0	0	59,274	0
Ireland	113	0	5,973	102	545	4,587	0	0	3,548	0
Japan	0	44	14,646	0	230,000	33,383	12,536	14,650	0	0
Mexico	727	0	17,484	0	1,136	1,018,072	1,633	0	0	0
Netherlands	66	0	6,808	799,216	1,409,844	88,231	8	30	0	122
Singapore	387	7,737	8,858	8,943	13,714	93,418	17,357	47,886	1,671	0
South Korea	36	0	1	0	0	0	0	0	0	0
Switzerland	39,761	0	0	731,951	1,096,123	1,117,568	997,728	0	18,006	0
United Kingdom	54,507	80	28,917	74,112	3,840,385	387,448	43,191	36,238	72,145	0
Utilities										
All geographic areas, total	56,246	0	459,209	18,886,632	18,691,524	5,633,924	3,169,389	1,209,671	0	0
Canada	74	0	1,716	1,384,737	262,961	3,035,428	1,623,962	1,195,364	0	0
France	0	0	1,074	168,001	725,708	112,728	0	14,307	0	0
Switzerland	0	0	1,349	60,924	191,963	16,634	0	0	0	0
United Kingdom	56,110	0	455,069	13,242,695	14,212,478	2,223,330	1,545,426	0	0	0

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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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 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued									
	Amounts received from related foreign persons—continued					Amounts paid to related foreign persons				
	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents	Royalties
				Beginning balance	Ending balance					
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Construction										
All geographic areas, total	19,215	7,391	695,483	1,874,278	2,371,229	817,786	422,684	2,160	0	67,907
Australia	0	524	15,462	0	0	15,566	0	0	0	0
Canada	0	479	1,903	0	0	23,103	0	659	0	0
China	0	5	151	0	0	170	0	0	0	0
Germany	0	624	1,024	294,222	321,117	44,669	0	1,296	0	0
United Kingdom	13,987	772	652,481	1,428,086	1,496,020	125,510	0	0	0	0
Manufacturing										
All geographic areas, total	3,033,079	272,930	13,410,117	268,930,715	249,561,025	334,403,106	267,729,129	3,509,641	363,429	3,702,913
Australia	37,609	270	51,987	1,026,685	2,135,338	2,225,494	645,536	1,363	0	21,226
Belgium	20,538	13	27,860	10,868,507	14,753,717	2,358,527	1,422,750	78,657	27,223	50,260
Bermuda	38,051	1,145	221,591	1,108,659	806,472	401,613	52,968	0	2,690	0
Brazil	5,671	52	11,457	137,498	247,623	1,935,304	1,748,032	1,582	145	0
Canada	188,851	2,390	464,253	3,091,164	6,860,443	33,861,255	29,632,113	1,939,627	3,084	82,973
China	158	2	15,201	27,647	68,099	3,856,820	3,723,618	34,840	2	995
France	567,043	343	136,939	10,790,067	10,502,775	19,061,959	15,796,085	149,517	183,973	681,279
Germany	300,756	69	1,798,270	7,777,076	9,909,840	28,349,405	25,291,205	367,873	4,816	909,539
Hong Kong	0	3	9,150	12,948	15,467	2,107,373	2,087,076	545	0	0
Hungary	4,885	0	3,920	24,363,091	6,160,036	8,461,340	131,085	69	0	0
Ireland	82,205	115	400,615	3,281,501	4,350,351	7,494,941	6,518,047	6,780	0	160,917
Japan	29,346	126	582,786	1,990,701	1,622,978	31,436,739	27,600,930	374,786	42,510	1,052,440
Mexico	34,880	5,347	179,229	1,346,287	1,854,565	9,442,370	8,643,298	36,059	74	11,151
Netherlands	99,037	33	1,307,256	16,484,218	14,159,927	10,875,125	6,196,454	264,952	0	34,979
Singapore	4,099	59	1,433,037	11,095	43,645	2,985,389	1,808,950	4,467	20	0
South Korea	15	7	104,766	1,320	14,857	7,562,855	7,515,209	116	0	28,406
Sweden	15,736	26,707	822,935	6,582,695	7,769,553	3,335,849	2,356,260	13,581	14,356	30,022
Switzerland	247,477	3,104	553,733	64,448,721	68,349,047	16,157,786	8,975,003	141,449	49,910	353,448
Taiwan	0	0	2,634	693	12	73,865	65,855	330	0	0
United Kingdom	221,580	2,132	524,334	44,441,204	38,282,561	32,205,753	21,293,569	12,827	25,382	176,725
Wholesale trade										
All geographic areas, total	601,050	3,094	5,436,641	50,825,988	62,342,163	298,883,946	279,209,665	2,423,797	267,132	1,835,689
Australia	536	0	204,717	2,622,759	3,226,789	443,043	68,279	75	0	1,726
Belgium	2,149	0	3,023	5,007,890	5,133,704	2,399,347	1,911,545	12,396	0	81,019
Bermuda	22,181	0	395,052	905	905	4,552,501	4,073,459	0	0	0
Brazil	397	0	1,821	3,928	10,145	657,785	638,215	10	0	0
Canada	47,005	3,071	402,571	3,610,426	5,778,779	27,994,448	24,076,596	5,608	2,686	2,351
China	495	0	4,059	19,281	13,330	3,067,054	3,046,039	2,760	0	0
France	53,418	0	509,521	2,426,017	2,106,825	7,850,610	7,007,087	0	114	43
Germany	8,134	0	674,753	3,461,645	3,026,127	23,577,041	22,792,456	2,502	0	19,796
Hong Kong	1,058	15	43,291	22,392	16,356	3,846,845	3,760,554	201	0	0
Hungary	0	0	7	4,610,703	11,259,583	227,158	27,648	307	0	0
Ireland	11,325	0	985,740	1,770,536	1,589,122	1,481,315	469,737	80	0	16,742
Japan	69,935	7	935,486	1,432,689	4,244,810	105,502,805	100,903,038	1,262,974	259,277	1,289,305
Mexico	15,930	0	4,261	19,951	52,958	5,766,664	5,603,331	100	0	0
Netherlands	119,528	0	246,861	5,817,714	5,558,672	4,899,925	4,303,372	979	0	129,413
Singapore	6,049	0	46,000	223,395	75,470	6,084,423	6,038,234	6,787	0	0
South Korea	0	0	478,382	54,507	13,797	24,200,298	23,550,112	108,427	0	193,442
Sweden	1,736	0	7,586	10,069	203,689	1,041,818	921,480	322	18	45,667
Switzerland	9,252	0	56,799	3,238,476	2,341,180	21,713,967	21,241,921	4,743	0	4,681
Taiwan	0	0	3,858	391,809	803,474	19,959,784	19,956,459	0	0	2,185
United Kingdom	117,099	0	83,918	9,321,481	8,421,110	5,736,348	2,770,385	60,594	0	42,635

Footnotes at end of table.

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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 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued									
	Amounts received from related foreign persons—continued					Amounts paid to related foreign persons				
	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents	Royalties
				Beginning balance	Ending balance					
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Retail trade										
All geographic areas, total	67,297	41,894	206,146	7,965,214	11,341,329	6,864,707	5,037,850	819	0	54,175
Belgium	19,906	0	22,884	0	0	81,796	0	0	0	0
Canada	0	0	9,935	102,399	254	71,045	4,655	0	0	0
France	21,591	0	5,060	6,580	9,640	578,813	500,047	34	0	26,965
Germany	28	0	417	5,516	10,031	49,792	34,748	785	0	0
Hong Kong	0	0	0	2,152	7,582	3,629	0	0	0	0
Ireland	0	41,894	0	730,013	513,929	93,909	6,506	0	0	0
Japan	0	0	0	700,000	700,002	21,278	0	0	0	7
Mexico	15,255	0	7	0	0	193,210	0	0	0	0
Netherlands	0	0	4,145	1,526,808	4,512,965	423,545	1,697	0	0	0
Switzerland	10,019	0	30,271	2,770,522	3,356,141	3,853,747	3,540,850	0	0	0
United Kingdom	9	0	4,000	445,635	308,707	243,343	201,231	0	0	27,204
Transportation and warehousing										
All geographic areas, total	14,059	0	10,500,920	7,520,114	12,628,796	9,160,957	516,312	27,195	77,823	0
Australia	0	0	75,470	0	0	28,105	0	0	0	0
Belgium	0	0	74,617	0	0	28,544	0	0	0	0
Brazil	0	0	89,666	0	0	25,169	0	0	0	0
Canada	0	0	2,467,176	1,106,586	1,026,015	845,062	511,023	27,195	40,958	0
China	0	0	140,790	0	0	577,472	0	0	0	0
France	0	0	44,571	0	0	81,431	0	0	0	0
Germany	10,082	0	6,420,833	316,023	3,706,642	1,509,238	0	0	0	0
Hong Kong	0	0	32,977	0	0	145,580	0	0	0	0
Hungary	0	0	5,709	451,000	451,000	77,299	0	0	0	0
Ireland	0	0	17,189	0	0	11,406	0	0	0	0
Japan	216	0	135,717	0	0	70,510	0	0	0	0
Mexico	0	0	63,044	0	0	28,809	0	0	0	0
Netherlands	1,562	0	56,120	505,594	2,389,899	105,186	0	0	0	0
Singapore	2,197	0	42,934	0	1,444	4,225,406	0	0	0	0
South Korea	0	0	12,289	0	0	39,883	0	0	0	0
Sweden	0	0	16,741	0	0	14,424	0	0	0	0
Switzerland	0	0	67,230	0	0	137,684	0	0	0	0
Taiwan	0	0	9,578	0	0	63,356	0	0	0	0
United Kingdom	0	0	90,933	2,278,994	1,281,624	373,446	5,289	0	0	0
Information										
All geographic areas, total	310,281	205	183,079	60,828,429	74,909,034	14,288,897	4,953,672	3,723	742	177,072
Australia	0	0	26	11,359	3,326	14,625	577	0	0	384
Belgium	0	0	161	4,216	4,514	31,081	9,181	0	0	0
Bermuda	12,840	0	130	50,159	91,133	44,085	0	0	0	4,171
Brazil	0	0	0	0	2,029	3,372	1	0	0	0
Canada	6	0	9,814	340,275	352,049	79,753	21,536	0	0	411
China	0	0	0	0	666	10,066	9,106	0	0	0
France	3,684	0	156	276,160	286,961	33,202	0	0	0	0
Germany	65,005	30	2,454	128,020	73,627	139,633	67,058	2	742	-85
Hong Kong	0	0	2,354	0	3,071	13,956	2,967	0	0	0
Hungary	0	0	0	675,701	645,377	52,139	[1]	0	0	0
Ireland	0	0	4,381	218,509	227,904	37,039	45	0	0	1,626
Japan	0	0	10,776	0	0	3,642,141	3,501,225	0	0	122,678
Mexico	0	0	0	0	0	11,113	21	0	0	0
Netherlands	7,835	0	34,457	8,325,851	15,704,545	704,127	24	0	0	0
Singapore	0	0	8	0	0	44,408	755	0	0	0
South Korea	0	0	48	0	0	1,793	0	0	0	0
Sweden	0	0	24,066	0	6	852,267	799,565	3,696	0	2
Switzerland	0	0	0	8,646,333	10,597,630	2,431,925	0	0	0	0
Taiwan	0	0	48	0	0	184	0	0	0	6
United Kingdom	170,606	155	73,597	8,389,297	11,944,546	2,088,770	16,256	0	0	47,757

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Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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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 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued									
	Amounts received from related foreign persons—continued					Amounts paid to related foreign persons				
	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents	Royalties
				Beginning balance	Ending balance					
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Finance and insurance										
All geographic areas, total	15,847,264	4,850,833	45,186,603	593,929,521	397,286,250	106,589,706	26,336,090	3,029	141	68,464
Australia	16,988	3,568	1,080,409	2,753,613	3,711,866	1,013,699	0	0	0	0
Belgium	229,671	4,223	162,000	199,739	9,400	269,401	0	0	0	0
Bermuda	17,288	196,615	3,055,586	103,049	1,039,710	8,122,921	0	0	0	671
Brazil	22	0	1,211	191	86,066	5,663	0	0	0	0
Canada	768,072	2,817,392	3,188,159	30,099,834	27,885,964	2,204,557	0	0	141	0
China	6	2,385	5	0	2	5,731	0	0	0	0
France	1,837,065	6,539	13,993,685	42,518,911	43,991,440	4,496,458	0	0	0	0
Germany	139,592	42,734	5,590,764	10,968,840	8,358,075	6,418,057	0	0	0	0
Hong Kong	401	0	35,104	139,273	17,638	552,130	0	0	0	0
Hungary	5	355	2	1,001,976	2,237,953	65,419	0	0	0	0
Ireland	20,529	276,764	3,283,848	1,148,533	3,024,636	4,263,944	0	0	0	0
Japan	141,757	7,176	108,662	2,874,001	846,364	260,836	12,400	0	0	0
Mexico	0	194	1,160	18,622	2,116	10,107	0	0	0	0
Netherlands	1,430,448	1,614	1,108,945	43,639,349	45,814,242	2,916,089	0	3,029	0	0
Singapore	2,201	1,506	15,361	162,254	156,146	38,278	0	0	0	0
South Korea	1,242	0	716	154	875	2,987	0	0	0	0
Switzerland	4,880,509	1,424,856	5,916,024	194,706,308	109,645,713	31,333,424	0	0	0	31,270
Taiwan	168	1,657	0	0	0	1,798	0	0	0	0
United Kingdom	6,147,694	7,878	3,035,517	260,533,486	140,006,421	36,421,524	26,323,690	0	0	36,523
Real estate and rental and leasing										
All geographic areas, total	171,990	0	210,741	11,935,558	13,372,606	1,353,945	446,830	0	0	0
Australia	0	0	0	0	0	0	0	0	0	0
Canada	0	0	0	4,388	21,106	6,741	5,039	0	0	0
France	0	0	76,181	10,000	0	94,377	94,218	0	0	0
Netherlands	3,181	0	40,612	1,939,885	1,958,516	293,975	192,591	0	0	0
Singapore	0	0	0	0	0	0	0	0	0	0
United Kingdom	38,876	0	0	1,574,136	1,479,162	310,259	0	0	0	0
Professional, scientific, and technical services										
All geographic areas, total	106,400	290	53,232	14,596,707	20,710,920	12,593,585	1,974,292	3,724	25,118	737,753
Australia	7,627	0	1,243	27,838	1,066	90,214	1,431	42	3,084	18,622
Belgium	292	0	0	0	302	13,689	8,081	0	0	0
Brazil	0	6	0	0	0	13,040	133	0	0	0
Canada	489	58	1,136	681,291	315,464	565,723	350,136	0	4	31,861
China	150	0	308	0	0	16,134	4,264	2	0	0
France	75,355	0	8,948	7,559,955	7,652,037	1,804,832	231,965	924	4,265	623,039
Germany	2,484	217	1,103	1,020,942	1,021,008	2,055,825	123,454	479	0	59,592
Hong Kong	0	0	6	69	49	12,614	0	0	0	0
Hungary	0	0	0	695,837	972,910	60,369	0	0	0	0
Ireland	9,003	0	[1]	699,986	130,797	411,366	267,277	1,610	0	0
Japan	128	0	24,513	107,211	111,517	942,400	916,526	0	0	290
Mexico	0	8	702	0	7,229	12,656	251	2	7	0
Netherlands	0	0	925	1,279,098	3,241,268	1,289,516	3,336	282	11,781	0
Singapore	0	0	28	0	1,700	16,109	268	18	17	0
South Korea	0	0	1,091	0	0	428	0	0	0	0
Sweden	0	0	0	0	0	53,047	39,278	0	0	0
Switzerland	0	0	1,818	626,796	614,872	63,268	791	0	209	3,749
Taiwan	0	0	0	0	0	1,785	0	0	0	0
United Kingdom	2,788	0	967	1,460,558	1,164,787	368,820	7,954	2	0	0

Footnotes at end of table.

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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 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued									
	Amounts received from related foreign persons—continued					Amounts paid to related foreign persons				
	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents	Royalties
				Beginning balance	Ending balance					
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Management of companies										
All geographic areas, total	495,204	0	1,124,430	60,136,778	66,498,531	5,950,475	0	0	147	0
Canada	49,614	0	29,581	380,841	415,679	299,799	0	0	0	0
France	3,965	0	507	3,622,409	3,552,017	210,633	0	0	0	0
Hong Kong	1,984	0	1,254	4,476,507	2,321,786	34,867	0	0	0	0
Ireland	2,092	0	7,924	551,906	14,262	22,364	0	0	0	0
Japan	0	0	27,378	9,513	49	20,012	0	0	147	0
Mexico	3	0	17	175	7,532	665	0	0	0	0
Netherlands	56,362	0	342,585	24,912,005	13,831,713	1,352,236	0	0	0	0
United Kingdom	42,975	0	54,259	9,382,362	7,810,835	963,633	0	0	0	0
Administrative and support and waste management services										
All geographic areas, total	32,168	92	73,806	12,194,692	16,361,837	1,658,888	78,937	631	1,397	172,709
Australia	0	0	321	6,786	168,088	4,888	2,698	0	0	0
Brazil	0	0	182	0	919	184	89	0	0	0
Canada	0	92	2,532	13,823	13,803	63,253	40,062	142	0	0
China	0	0	162	0	0	176	[1]	0	0	0
France	0	0	404	678,014	949,352	106,109	0	0	0	26,654
Hong Kong	0	0	56	574	0	103	0	0	0	0
Ireland	0	0	16,107	113,714	333,858	67,131	0	0	0	0
Japan	0	0	418	76,429	76,429	2,155	0	0	0	0
Mexico	0	0	92	0	58	16,824	7,075	0	0	0
Netherlands	0	0	125	400,000	0	49,283	0	0	0	30,510
Singapore	198	0	3,906	0	0	49,645	25,856	0	0	0
South Korea	0	0	63	0	0	641	324	0	0	0
Sweden	616	0	10	412,668	410,429	35,707	0	0	0	0
Switzerland	16,469	0	26,028	4,134,861	7,261,288	640,842	0	0	0	104,484
United Kingdom	14,529	0	21,669	639,814	1,242,164	87,288	618	489	0	11,061
Educational services										
All geographic areas, total	d	d	d	d	d	d	d	d	d	d
Health care and social assistance										
All geographic areas, total	0	0	0	2,059,981	1,407,985	148,053	24,614	0	0	0
Canada	0	0	0	0	0	500	0	0	0	0
Arts, entertainment, and recreation										
All geographic areas, total	d	d	d	d	d	d	d	d	d	d
Accommodation and food services										
All geographic areas, total	36,762	0	135,046	5,549,067	5,121,042	772,283	0	0	0	56,329
United Kingdom	8,732	0	25,706	801,432	822,601	250,220	0	0	0	0
Other services										
All geographic areas, total	0	0	0	300,097	245,559	107,748	21,105	0	0	837

Footnotes at end of table.

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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 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued							
	Amounts paid to related foreign persons—continued						Amounts loaned	
	Purchases, 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
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All industries, total								
All geographic areas, total	9,710,586	29,507,465	7,774,115	68,128,447	29,574,610	53,539,401	405,601,440	433,063,399
Australia	314	207,035	12,585	420,763	770,255	1,778,946	3,513,485	3,774,927
Belgium	23,296	184,895	5,387	1,346,858	4,862	275,846	2,345,871	1,525,537
Bermuda	0	156,781	1,820	444,272	6,601,485	2,610,759	1,349,882	1,275,992
Brazil	174	163,932	16,542	43,330	132	77,371	252,259	640,015
Canada	82,969	5,231,548	230,916	1,469,999	265,081	2,471,440	14,672,395	19,657,505
China	77	203,514	16,644	2,419	95	508,433	142,613	128,997
France	424,907	2,063,803	131,919	4,142,323	58,689	2,557,372	46,837,562	50,863,712
Germany	1,622,225	1,221,099	225,187	1,617,409	5,781,028	2,182,628	6,392,588	3,821,626
Hong Kong	789	65,236	412,228	159,526	122	229,490	4,641,307	592,313
Hungary	46,242	3,218	66	3,011,657	0	6,264,951	16,525	216,112
Ireland	59,565	248,220	20,382	1,319,976	3,928,098	1,295,782	6,044,101	4,682,168
Japan	1,916,630	534,867	194,019	345,507	20,912	1,555,023	4,413,921	3,662,747
Mexico	42,845	700,194	39,380	79,557	792	1,334,723	868,105	1,698,500
Netherlands	473,329	1,399,620	17,968	6,790,300	51,266	3,135,833	34,108,813	27,755,731
Singapore	1,122	201,174	4,196,028	44,195	5,493	1,228,054	323,733	921,730
South Korea	23,709	255,987	12,109	42,761	0	78,790	126,718	42,865
Sweden	79,862	410,158	6,072	420,851	67,442	267,349	1,604,500	1,847,120
Switzerland	3,339,527	1,267,394	1,697,315	18,219,788	6,221,862	11,637,724	71,221,291	14,481,282
Taiwan	15	22,437	1,507	452	0	51,722	5,317	62,144
United Kingdom	224,065	3,660,930	385,608	14,536,062	91,111	10,225,043	161,741,893	135,073,017
Mining								
All geographic areas, total	0	512,302	2,739	1,280,326	57,086	1,544,573	8,796,007	9,711,570
Australia	0	20,848	0	0	0	46,651	78,666	79,063
Belgium	0	2,692	0	39,772	0	98,121	0	7
Bermuda	0	29,264	0	318,756	45,279	10,132	7,467	27,261
Brazil	0	8,893	37	107	0	1,493	11,946	37,763
Canada	0	56,399	546	88,761	273	145,538	2,019,400	2,832,380
China	0	10	483	39	0	3,330	3,346	7,148
France	0	31,027	248	19,619	0	48,848	182,538	154,758
Hungary	0	0	0	514,468	0	0	0	214,114
Ireland	0	32	0	2	0	1,004	18,625	25,802
Japan	0	633	695	2,925	0	1,945	0	0
Mexico	0	0	0	553	0	1,015,886	6,955	90,509
Netherlands	0	0	0	86,485	0	1,587	[1]	81
Singapore	0	19,110	723	229	579	5,863	10,611	12,746
South Korea	0	0	0	0	0	0	56	5,761
Switzerland	0	677	0	97,429	0	3,728	1	957,688
United Kingdom	0	81,839	0	83,946	0	70,088	2,558,326	1,153,372
Utilities								
All geographic areas, total	143	248,402	71	916,409	1,809	88,030	2,361,294	421,351
Canada	143	192,587	0	21,995	307	1,069	12,355	8,764
France	0	8,086	0	74,930	0	15,404	1,665,395	50,316
Switzerland	0	14,194	71	2,210	0	159	[1]	6,952
United Kingdom	0	24,691	0	603,984	0	49,229	672,188	343,961

Footnotes at end of table.

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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 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued								
	Amounts paid to related foreign persons—continued							Beginning balance	Ending balance
	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other			
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Construction									
All geographic areas, total	17,588	105,921	63	147,066	485	53,912	627,322	1,443,134	
Australia	0	9	0	0	0	15,557	0	0	
Canada	0	22,444	0	0	0	0	0	0	
China	0	170	0	0	0	0	0	0	
Germany	0	299	0	14,998	0	28,076	0	0	
United Kingdom	0	2,761	0	118,746	0	4,003	473,755	1,005,583	
Manufacturing									
All geographic areas, total	4,541,111	11,857,783	427,233	19,336,359	1,479,359	21,456,149	79,207,774	186,110,515	
Australia	0	30,382	5,546	123,253	1,810	1,396,377	1,019,842	1,284,953	
Belgium	3,084	101,926	5,099	542,079	51	127,399	304,925	5,132	
Bermuda	0	16,323	0	96,599	52,974	180,059	674,346	917,886	
Brazil	132	92,054	6,349	41,352	132	45,526	225,483	568,764	
Canada	3,737	1,081,223	32,502	231,960	7,247	846,789	1,453,258	5,131,061	
China	75	68,353	3,542	6	0	25,389	35,678	55,290	
France	56,649	1,264,413	37,006	597,207	8,786	287,043	15,313,182	16,029,008	
Germany	199,209	585,728	8,801	668,010	6,757	307,468	2,822,680	2,091,081	
Hong Kong	[1]	4,601	11,281	17	0	3,853	8,125	62,974	
Hungary	46,242	353	0	2,026,528	0	6,257,063	120	136	
Ireland	26,936	59,587	1,097	472,627	23,505	225,447	3,991,469	1,843,044	
Japan	1,674,821	201,250	83,026	39,389	9,128	358,458	184,811	143,658	
Mexico	41,292	412,920	30,633	77,541	244	189,158	516,726	768,245	
Netherlands	434,636	918,247	961	1,756,595	35,547	1,232,753	3,464,526	1,272,826	
Singapore	793	44,307	33,320	160	1,219	1,092,152	1,629	512,363	
South Korea	0	3,098	4,594	174	0	11,258	16,575	10,806	
Sweden	79,602	256,221	5,741	383,481	7,626	188,960	1,377,955	1,397,542	
Switzerland	1,434,847	745,579	24,512	3,469,797	601	962,640	15,475,330	2,565,672	
Taiwan	1	4,837	681	3	0	2,157	1,529	487	
United Kingdom	52,405	1,456,592	11,345	3,465,017	43,488	5,668,403	9,505,360	10,275,697	
Wholesale trade									
All geographic areas, total	603,771	4,817,628	230,743	2,924,211	88,461	6,482,849	15,254,270	18,981,243	
Australia	0	22,245	20	131,693	0	219,004	1,347,467	1,116,763	
Belgium	0	23,000	10	364,007	0	7,369	5,836	260,348	
Bermuda	0	14,395	0	61	33,573	431,013	46,397	231,569	
Brazil	0	9,551	8,512	0	0	1,498	11,627	25,247	
Canada	831	2,739,439	14,821	63,687	16,610	1,071,821	1,805,797	4,590,556	
China	2	6,396	5,865	2,025	0	3,967	100,919	63,671	
France	258,476	103,168	214	129,801	0	351,707	1,932,631	3,113,472	
Germany	5,551	137,316	2,022	153,264	766	463,368	474,053	18,401	
Hong Kong	0	4,016	81,616	189	0	269	24,412	36,277	
Hungary	0	1,811	0	197,217	0	174	1,862	1,862	
Ireland	0	96,034	0	78,907	977	818,838	69,977	74,011	
Japan	241,609	270,061	78,018	155,027	11,783	1,031,713	1,706,915	2,856,463	
Mexico	0	146,816	3,528	1,255	0	11,635	97,309	431,409	
Netherlands	0	73,621	16,491	359,560	2,373	14,117	3,059,585	1,709,196	
Singapore	0	12,154	660	2	915	25,671	149,914	17,836	
South Korea	23,709	243,884	6,955	42,050	0	31,719	109,736	3,431	
Sweden	0	43,747	5	19,638	198	10,742	105,934	128,853	
Switzerland	7,648	90,609	428	266,740	17,506	79,691	170,758	185,900	
Taiwan	0	444	274	167	0	255	3,650	61,565	
United Kingdom	1,687	462,849	5,378	576,350	938	1,815,531	2,915,897	2,266,921	

Footnotes at end of table.

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[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued								
	Amounts paid to related foreign persons—continued							Beginning balance	Ending balance
	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other			
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Retail trade									
All geographic areas, total	106,321	235,384	23,577	792,766	122,041	491,774	3,070,300	2,901,456	
Belgium	0	75	0	80,920	0	801	1,826,497	1,258,857	
Canada	55,916	894	[1]	0	0	9,580	224,077	8,509	
France	9,642	37,337	0	19	1,456	3,313	452,346	1,055,665	
Germany	89	10,047	23	681	0	3,419	455	1,726	
Hong Kong	0	3,335	0	293	0	1	23	0	
Ireland	0	0	0	31,526	55,878	0	0	0	
Japan	0	0	0	21,255	0	16	1,929	34	
Mexico	0	119,560	0	0	0	73,650	236,223	379,110	
Netherlands	0	10,707	0	360,571	0	50,569	209,618	79,658	
Switzerland	40,673	1,491	23,554	246,689	0	490	104,589	102,061	
United Kingdom	0	0	0	14,902	0	7	1,546	405	
Transportation and warehousing									
All geographic areas, total	0	501,347	4,173,032	715,857	32,027	3,117,363	595,153	1,208,037	
Australia	0	2,399	0	0	0	25,707	0	0	
Belgium	0	7,752	0	0	0	20,793	0	0	
Brazil	0	3,750	[1]	0	0	21,419	0	0	
Canada	0	114,892	0	71,478	0	79,517	280,864	409,448	
China	0	103,573	6,047	0	6	467,846	0	0	
France	0	12,437	[1]	0	0	68,994	0	0	
Germany	0	25,451	0	173,574	[1]	1,310,213	0	71,242	
Hong Kong	0	34,238	0	0	0	111,342	0	0	
Hungary	0	674	0	68,946	0	7,679	0	0	
Ireland	0	477	0	0	0	10,928	0	0	
Japan	0	6,789	235	0	0	63,486	18,124	29,749	
Mexico	0	1,514	4,550	0	0	22,745	0	0	
Netherlands	0	8,517	61	60,982	0	35,627	44,681	141,667	
Singapore	0	16,792	4,160,224	0	[1]	48,389	118,118	62,030	
South Korea	0	6,836	5	0	0	33,043	0	0	
Sweden	0	1,023	0	0	0	13,400	0	0	
Switzerland	0	1,996	69	0	0	135,619	0	0	
Taiwan	0	15,151	174	0	0	48,031	0	0	
United Kingdom	0	31,157	7	134,187	32,021	170,785	133,090	492,849	
Information									
All geographic areas, total	1,965,155	1,412,649	21,313	5,014,696	35,684	704,190	6,356,987	7,973,423	
Australia	314	10,327	166	0	0	2,858	4,778	10,707	
Belgium	50	18,882	0	0	0	2,968	0	0	
Bermuda	0	0	0	69	32,077	7,769	40,618	4,322	
Brazil	22	3,349	0	0	0	0	1,008	1,498	
Canada	17,171	26,655	3,638	0	0	10,342	107,686	107,674	
China	0	241	0	0	0	719	26	0	
France	2,269	17,778	205	12,750	0	201	13	345,697	
Germany	18,964	35,757	110	5,560	0	11,525	2,856,591	1,567,583	
Hong Kong	4	9,435	1,323	0	0	227	306	1,056	
Hungary	0	355	0	51,785	0	0	0	0	
Ireland	13,722	12,464	0	0	0	9,182	138,071	1,126,071	
Japan	200	16,004	954	0	0	1,080	0	0	
Mexico	1,553	9,540	0	0	0	0	0	0	
Netherlands	1,900	127,434	37	544,714	0	30,018	104,136	74,197	
Singapore	289	41,632	338	0	0	1,393	310	576	
South Korea	0	1,742	52	0	0	0	0	0	
Sweden	260	47,423	9	605	0	707	41	0	
Switzerland	1,731,778	177,385	33	521,556	0	1,173	92	165	
Taiwan	0	135	0	0	0	43	0	0	
United Kingdom	141,495	678,021	13,036	610,813	3,449	577,943	2,828,002	4,422,859	

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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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 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued								
	Amounts paid to related foreign persons—continued							Ending balance	
	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned		
							Beginning balance		
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Finance and insurance									
All geographic areas, total	127,700	2,125,883	2,775,149	30,449,056	27,652,604	17,051,591	262,498,369	190,949,581	
Australia	0	51,902	5,893	137,491	768,445	49,969	779,653	987,520	
Belgium	0	1,793	260	262,680	2,583	2,086	207,421	0	
Bermuda	0	96,799	1,820	28,663	6,416,808	1,578,161	383,210	94,355	
Brazil	0	0	1,644	330	0	3,689	230	213	
Canada	1,957	642,898	137,588	961,598	225,693	234,683	7,998,738	6,025,297	
China	0	0	643	349	90	4,649	3	68	
France	1,148	178,868	92,759	2,598,557	45,875	1,579,252	22,472,847	29,399,079	
Germany	0	30,652	213,767	370,292	5,773,489	29,857	134,621	461	
Hong Kong	0	0	315,070	134,871	122	102,067	3,875,428	39,850	
Hungary	0	0	66	65,353	0	0	0	0	
Ireland	0	34,058	19,285	179,524	3,808,681	222,396	279,037	173,206	
Japan	0	6,034	31,091	122,255	0	89,056	2,493,184	486,385	
Mexico	0	4	26	0	484	9,593	7,394	1,292	
Netherlands	0	37,950	282	2,421,974	9,313	443,540	17,763,745	22,446,508	
Singapore	0	0	268	4,514	2,780	30,717	364	283,969	
South Korea	0	0	0	538	0	2,450	318	22,257	
Switzerland	124,581	158,967	1,648,646	12,733,978	6,203,754	10,432,228	55,074,572	10,174,518	
Taiwan	13	0	266	282	0	1,236	138	0	
United Kingdom	0	117,457	289,265	8,012,074	6,078	1,636,437	140,228,618	113,015,073	
Real estate and rental and leasing									
All geographic areas, total	31,959	23,852	0	741,075	726	109,503	1,992,190	1,849,850	
Australia	0	0	0	0	0	0	2,287	1,914	
Canada	1,702	0	0	0	0	0	138,164	2,837	
France	0	69	0	90	0	0	0	19	
Netherlands	0	15,050	0	78,515	0	7,819	175,489	182,423	
Singapore	0	0	0	0	0	0	693	985	
United Kingdom	28,250	8,625	0	173,614	0	99,770	301,442	301,091	
Professional, scientific, and technical services									
All geographic areas, total	1,474,969	5,819,413	28,289	1,535,086	22,793	972,149	5,339,354	1,279,298	
Australia	0	63,355	0	1,729	0	1,951	161,492	102,702	
Belgium	16	5,574	19	0	0	0	1,192	1,192	
Brazil	20	9,891	0	0	0	2,996	0	767	
Canada	978	139,765	0	23,881	14,653	4,444	43,641	65,792	
China	0	11,376	64	0	0	428	2,640	2,820	
France	75,064	363,238	8	449,910	2,573	53,846	4,465,563	434,107	
Germany	1,398,412	385,552	29	62,129	15	26,164	100,358	71,131	
Hong Kong	0	8,138	0	0	0	4,476	50	345	
Hungary	0	25	0	60,343	0	0	0	0	
Ireland	0	45,567	0	96,245	0	666	407,634	17,949	
Japan	0	24,512	0	0	0	1,073	8,955	145,310	
Mexico	0	9,791	644	195	0	1,765	1,406	1,895	
Netherlands	2	176,956	0	258,204	4,032	834,922	64	242,720	
Singapore	0	15,183	370	179	0	73	125	77	
South Korea	0	428	0	0	0	[1]	0	0	
Sweden	0	13,278	318	0	172	[1]	0	0	
Switzerland	0	8,151	1	45,339	0	5,028	0	0	
Taiwan	0	1,674	111	0	0	1	0	92	
United Kingdom	0	241,995	26,156	69,733	1,349	21,633	16,298	5,831	

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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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 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued							
	Amounts paid to related foreign persons—continued							Amounts loaned
	Purchases, 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
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Management of companies								
All geographic areas, total	763,113	1,371,792	81,894	2,651,646	1,417	1,080,467	17,542,930	8,126,421
Canada	34	201,386	41,822	6,639	0	49,916	570,071	461,945
France	0	3,751	0	206,187	0	695	351,530	133,686
Hong Kong	0	622	2,938	24,156	0	7,151	732,959	451,785
Ireland	0	0	0	15,043	0	7,321	70,312	67,332
Japan	0	9,169	0	2,501	0	8,196	3	1,149
Mexico	0	48	0	13	0	603	420	25,157
Netherlands	26,862	22,726	137	820,185	0	482,326	9,248,180	1,382,024
United Kingdom	0	316,265	32,277	531,459	0	83,631	1,018,726	1,049,313
Administrative and support and waste management services								
All geographic areas, total	29,482	145,375	10,014	962,342	59,447	198,554	1,371,157	1,359,788
Australia	0	1,272	90	0	0	828	83,247	164,781
Brazil	0	0	0	0	0	96	0	0
Canada	0	7,319	0	0	298	15,432	13,227	13,242
China	0	0	0	0	0	176	0	0
France	10,433	25,995	1,480	34,918	0	6,628	1,518	147,906
Hong Kong	0	0	0	0	0	103	0	0
Ireland	18,907	0	0	9,166	39,057	0	0	0
Japan	0	0	0	2,155	0	0	0	0
Mexico	0	0	0	0	65	9,684	1,498	533
Netherlands	0	2,495	0	13,840	0	2,438	0	0
Singapore	0	0	0	0	0	23,788	7,826	0
South Korea	0	0	0	0	0	317	0	0
Sweden	0	1,857	0	17,128	8,161	8,561	20,570	50,724
Switzerland	0	65,921	0	454,241	0	16,197	386,926	488,319
United Kingdom	141	12,503	8,144	36,023	3,789	14,519	822,972	456,433
Educational services								
All geographic areas, total	d	d	d	d	d	d	d	d
Health care and social assistance								
All geographic areas, total	10,428	12,570	0	79,770	20,671	0	5,118	0
Canada	500	0	0	0	0	0	5,118	0
Arts, entertainment, and recreation								
All geographic areas, total	d	d	d	d	d	d	d	d
Accommodation and food services								
All geographic areas, total	825	270,514	0	292,525	0	152,090	571,403	697,933
United Kingdom	0	204,215	0	45,980	0	26	262,977	282,786
Other services								
All geographic areas, total	20,232	45,888	0	19,283	0	403	600	500

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

[1] Less than \$500.

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

[3] 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.