



**Statistics of Income**

# **Transactions of Foreign-Owned Corporations Line Item Estimates**

# **2021**



**[www.irs.gov/statistics](http://www.irs.gov/statistics)**

Form **5472**  
(Rev. December 2021)

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

OMB No. 1545-0123

Go to [www.irs.gov/Form5472](http://www.irs.gov/Form5472) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

For tax year of the reporting corporation beginning \_\_\_\_\_, \_\_\_\_\_, and ending \_\_\_\_\_, \_\_\_\_\_

**Note:** Enter all information in English and money items in U.S. dollars.

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

<b>1a</b> Name of reporting corporation <b>NUMBER OF REPORTING CORPORATIONS</b> 3,179		<b>1b</b> Employer identification number 3,179
Number, street, and room or suite no. (If a P.O. box, see instructions.) <b>All figures are estimates based on a sample</b>		<b>1c</b> Total assets \$
City or town, state, and ZIP code (If a foreign address, see instructions.)		
<b>1d</b> Principal business activity ▶ 3,179		<b>1e</b> Principal business activity code ▶ 3,179
<b>1f</b> Total value of gross payments made or received reported on <b>this</b> Form 5472. See instructions. \$ 31,666	<b>1g</b> Total number of Forms 5472 filed for the tax year 41,363	<b>1h</b> Total value of gross payments made or received reported on <b>all</b> Forms 5472. See instructions. \$
<b>1i</b> Check here if this is a consolidated filing of Form 5472 . . . ▶ <input type="checkbox"/>	<b>1j</b> Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 . . . 469 ▶ <input type="checkbox"/>	<b>1k</b> Total number of Parts VIII attached to Form 5472 2,933
<b>1l</b> Country of incorporation 3,179		<b>1m</b> Date of incorporation
<b>1n</b> Country(ies) under whose laws the reporting corporation files an income tax return as a resident	<b>1o</b> Principal country(ies) where business is conducted	
<b>2</b> Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ▶ <input type="checkbox"/> 2,722		
<b>3</b> Check here if the reporting corporation is a foreign-owned domestic disregarded entity (foreign-owned U.S. DE) treated as a corporation for purposes of section 6038A. See instructions . . . . . ▶ <input type="checkbox"/> d		

**Part II 25% Foreign Shareholder** (see instructions)  
Check here if any direct (or ultimate indirect) 25% foreign shareholder listed in Part II is a surrogate foreign corporation under section 7874(a)(2)(B). ▶

<b>4a</b> Name and address of direct 25% foreign shareholder 3,160		
<b>4b(1)</b> U.S. identifying number, if any	<b>4b(2)</b> Reference ID number (see instructions) 1,793	<b>4b(3)</b> Foreign taxpayer identification number (FTIN), if any (see instructions) 124
<b>4c</b> Principal country(ies) where business is conducted 3,099	<b>4d</b> Country of citizenship, organization, or incorporation 3,115	<b>4e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident 3,144
<b>5a</b> Name and address of direct 25% foreign shareholder 82		
<b>5b(1)</b> U.S. identifying number, if any	<b>5b(2)</b> Reference ID number (see instructions) 54	<b>5b(3)</b> FTIN, if any (see instructions) 10
<b>5c</b> Principal country(ies) where business is conducted 84	<b>5d</b> Country of citizenship, organization, or incorporation 82	<b>5e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident 83
<b>6a</b> Name and address of ultimate indirect 25% foreign shareholder 1,631		
<b>6b(1)</b> U.S. identifying number, if any	<b>6b(2)</b> Reference ID number (see instructions) 1,169	<b>6b(3)</b> FTIN, if any (see instructions) 102
<b>6c</b> Principal country(ies) where business is conducted 1,614	<b>6d</b> Country of citizenship, organization, or incorporation 1,622	<b>6e</b> Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident 1,632
<b>7a</b> Name and address of ultimate indirect 25% foreign shareholder 181		
<b>7b(1)</b> U.S. identifying number, if any	<b>7b(2)</b> Reference ID number (see instructions) 123	<b>7b(3)</b> FTIN, if any (see instructions) d
<b>7c</b> Principal country(ies) where business is conducted 181	<b>7d</b> Country of citizenship, organization, or incorporation 172	<b>7e</b> Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident 172

Part III Related Party (see instructions). All reporting corporations must complete this question and the rest of Part III. Check applicable box: Is the related party a foreign person or U.S. person?

8a Name and address of related party 35,765 4,110 39,876

8b(1) U.S. identifying number, if any 9,842 8b(2) Reference ID number (see instructions) 32,678 8b(3) FTIN, if any (see instructions) 1,244

8c Principal business activity 39,876 22,177 36,435 8d Principal business activity code 39,820

8e Relationship—Check boxes that apply: Related to reporting corporation Related to 25% foreign shareholder 25% foreign shareholder 3,097

8f Principal country(ies) where business is conducted 39,872 8g Country(ies) under whose laws the related party files an income tax return as a resident 39,872

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

Caution: Part IV must be completed if the "foreign person" box is checked in the heading for Part III. If estimates are used, check here.

Table with 2 columns: Description and Amount. Rows include sales of stock, tangible property, platform contributions, cost sharing, rents, royalties, sales of intangible property, services, commissions, and loan amounts.

Part V Reportable Transactions of a Reporting Corporation That Is a Foreign-Owned U.S. DE (see instructions)

Describe on an attached separate sheet any other transaction as defined by Regulations section 1.482-1(i)(7), such as amounts paid or received in connection with the formation, dissolution, acquisition, and disposition of the entity, including contributions to and distributions from the entity, and check here.

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

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

Part VII Additional Information. All reporting corporations must complete Part VII.

- 37 Does the reporting corporation import goods from a foreign related party? 19,724 Yes No 19,049
38a If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods? 565 Yes No 22,036
b If "Yes," attach a statement explaining the reason or reasons for such difference.
c If the answers to questions 37 and 38a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472? 575 Yes No 883
39 During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement (CSA)? 1,771 Yes No 35,322
40a During the tax year, did the reporting corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions 196 Yes No 34,919
b If "Yes," enter the total amount of the disallowed deductions \$ 118
41a Does the reporting corporation claim a foreign-derived intangible income (FDII) deduction (under section 250) with respect to amounts listed in Part IV? 6,015 Yes No 29,707
b If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) of property to the foreign related party that the reporting corporation included in its computation of foreign-derived deduction eligible income (FDDEI). See instructions \$ 3,789
c If "Yes," enter the amount of gross income derived from a license of property to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions \$ 653
d If "Yes," enter the amount of gross income derived from services provided to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions \$ 2,084
42 Did the reporting corporation have any loan to or from the related party, to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)? 526 Yes No 31,016
43a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the tax year or, during the period beginning 36 months before the date of the respective acquisition or distribution and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party? 133 31,265 Yes No
b If the answer to question 43a is "Yes," provide the following.
(1) The amount of such distribution(s) and acquisition(s) \$ 130
(2) The amount of such related party indebtedness \$ 69

Part VIII Cost Sharing Arrangement (CSA)

Note: Complete a separate Part VIII for each CSA in which the reporting corporation was a participant during the tax year. Report all amounts in U.S. dollars. (See instructions.)

- 44 Provide a brief description of the CSA with respect to which this Part VIII is being completed.
45 During the course of the tax year, did the reporting corporation become a participant in the CSA? Yes No
46 Was the CSA in effect before January 5, 2009? Yes No
47 What was the reporting corporation's share of reasonably anticipated benefits for the CSA? %
48a Enter the total amount of stock-based compensation deductions claimed by the reporting corporation \$
b Enter the total amount of deductions for the tax year for stock-based compensation that was granted during the term of the CSA and, at date of grant, is directly identified with, or reasonably allocable to, the intangible development activity under the CSA \$
c Was there any stock-based compensation granted during the term of the CSA to individuals who performed functions in business activities that generate cost shared intangibles that was not treated as directly identified with, or reasonably allocable to, the intangible development activity? Yes No
49a Enter the total amount of intangible development costs for the CSA \$
b Enter the amount of intangible development costs allocable to the reporting corporation based on the reporting corporation's reasonably anticipated benefits share \$

Part IX Base Erosion Payments and Base Erosion Tax Benefits Under Section 59A (see instructions)

- 50 Amounts defined as base erosion payments under section 59A(d) \$ 11,439
51 Amount of base erosion tax benefits under section 59A(c)(2) \$ 10,802
52 Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation \$ 275
53 Reserved for future use

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Department of the Treasury  
Internal Revenue Service

For tax year of the reporting corporation beginning \_\_\_\_\_, \_\_\_\_\_, and ending \_\_\_\_\_, \_\_\_\_\_

**Note:** Enter all information in English and money items in U.S. dollars.

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

<b>1a</b> Name of reporting corporation <b>Money amounts are in thousands of dollars</b> Number, street, and room or suite no. (If a P.O. box, see instructions.)		<b>1b</b> Employer identification number	
<b>All figures are estimates based on a sample</b> City or town, state, and ZIP code (If a foreign address, see instructions.)		<b>1c</b> Total assets \$	
<b>1d</b> Principal business activity ▶		<b>1e</b> Principal business activity code ▶	
<b>1f</b> Total value of gross payments made or received reported on <b>this</b> Form 5472. See instructions. \$ <b>4,502,599,046</b>	<b>1g</b> Total number of Forms 5472 filed for the tax year	<b>1h</b> Total value of gross payments made or received reported on <b>all</b> Forms 5472. See instructions. \$	
<b>1i</b> Check here if this is a consolidated filing of Form 5472 . . . ▶ <input type="checkbox"/>	<b>1j</b> Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 . . . ▶ <input type="checkbox"/>	<b>1k</b> Total number of Parts VIII attached to Form 5472	<b>1l</b> Country of incorporation
<b>1m</b> Date of incorporation	<b>1n</b> Country(ies) under whose laws the reporting corporation files an income tax return as a resident	<b>1o</b> Principal country(ies) where business is conducted	
<b>2</b> Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ▶ <input type="checkbox"/>			
<b>3</b> Check here if the reporting corporation is a foreign-owned domestic disregarded entity (foreign-owned U.S. DE) treated as a corporation for purposes of section 6038A. See instructions . . . ▶ <input type="checkbox"/>			

**Part II 25% Foreign Shareholder** (see instructions)  
Check here if any direct (or ultimate indirect) 25% foreign shareholder listed in Part II is a surrogate foreign corporation under section 7874(a)(2)(B). ▶

<b>4a</b> Name and address of direct 25% foreign shareholder		
<b>4b(1)</b> U.S. identifying number, if any	<b>4b(2)</b> Reference ID number (see instructions)	<b>4b(3)</b> Foreign taxpayer identification number (FTIN), if any (see instructions)
<b>4c</b> Principal country(ies) where business is conducted	<b>4d</b> Country of citizenship, organization, or incorporation	<b>4e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident
<b>5a</b> Name and address of direct 25% foreign shareholder		
<b>5b(1)</b> U.S. identifying number, if any	<b>5b(2)</b> Reference ID number (see instructions)	<b>5b(3)</b> FTIN, if any (see instructions)
<b>5c</b> Principal country(ies) where business is conducted	<b>5d</b> Country of citizenship, organization, or incorporation	<b>5e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident
<b>6a</b> Name and address of ultimate indirect 25% foreign shareholder		
<b>6b(1)</b> U.S. identifying number, if any	<b>6b(2)</b> Reference ID number (see instructions)	<b>6b(3)</b> FTIN, if any (see instructions)
<b>6c</b> Principal country(ies) where business is conducted	<b>6d</b> Country of citizenship, organization, or incorporation	<b>6e</b> Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident
<b>7a</b> Name and address of ultimate indirect 25% foreign shareholder		
<b>7b(1)</b> U.S. identifying number, if any	<b>7b(2)</b> Reference ID number (see instructions)	<b>7b(3)</b> FTIN, if any (see instructions)
<b>7c</b> Principal country(ies) where business is conducted	<b>7d</b> Country of citizenship, organization, or incorporation	<b>7e</b> Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident

**Part III Related Party** (see instructions). All reporting corporations must complete this question and the rest of Part III. Check applicable box: Is the related party a  foreign person or  U.S. person?

8a Name and address of related party

8b(1) U.S. identifying number, if any      8b(2) Reference ID number (see instructions)      8b(3) FTIN, if any (see instructions)

8c Principal business activity ▶      8d Principal business activity code ▶

8e Relationship—Check boxes that apply:  Related to reporting corporation     Related to 25% foreign shareholder     25% foreign shareholder

8f Principal country(ies) where business is conducted      8g Country(ies) under whose laws the related party files an income tax return as a resident

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

**Caution:** Part IV must be completed if the “foreign person” box is checked in the heading for Part III. If estimates are used, check here. ▶

9	Sales of stock in trade (inventory)	9	953,416,409
10	Sales of tangible property other than stock in trade	10	6,182,975
11	Platform contribution transaction payments received	11	690,309
12	Cost sharing transaction payments received	12	2,021,862
13a	Rents received (for other than intangible property rights)	13a	489,073
b	Royalties received (for other than intangible property rights)	13b	7,200,889
14	Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	14	26,806,873
15	Consideration received for technical, managerial, engineering, construction, scientific, or like services	15	87,797,545
16	Commissions received	16	4,553,312
17	Amounts borrowed (see instructions) a Beginning balance <u>957,300,089</u> b Ending balance or monthly average ▶	17b	1,047,010,286
18	Interest received	18	10,383,217
19	Premiums received for insurance or reinsurance	19	4,224,633
20	Loan guarantee fees received	20	104,850
21	Other amounts received (see instructions)	21	140,456,619
22	<b>Total.</b> Combine amounts on lines 9 through 21	22	2,291,338,851
23	Purchases of stock in trade (inventory)	23	1,452,206,741
24	Purchases of tangible property other than stock in trade	24	15,843,633
25	Platform contribution transaction payments paid	25	488,716
26	Cost sharing transaction payments paid	26	2,133,983
27a	Rents paid (for other than intangible property rights)	27a	700,840
b	Royalties paid (for other than intangible property rights)	27b	18,488,094
28	Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	28	15,409,992
29	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	29	54,414,737
30	Commissions paid	30	2,109,139
31	Amounts loaned (see instructions) a Beginning balance <u>413,763,166</u> b Ending balance or monthly average ▶	31b	430,387,817
32	Interest paid	32	35,278,508
33	Premiums paid for insurance or reinsurance	33	8,379,321
34	Loan guarantee fees paid	34	1,142,514
35	Other amounts paid (see instructions)	35	153,247,372
36	<b>Total.</b> Combine amounts on lines 23 through 35	36	2,190,231,407

**Part V Reportable Transactions of a Reporting Corporation That Is a Foreign-Owned U.S. DE** (see instructions)

Describe on an attached separate sheet any other transaction as defined by Regulations section 1.482-1(i)(7), such as amounts paid or received in connection with the formation, dissolution, acquisition, and disposition of the entity, including contributions to and distributions from the entity, and check here. ▶

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

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

Part VII Additional Information. All reporting corporations must complete Part VII.

37 Does the reporting corporation import goods from a foreign related party?
38a If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?
b If "Yes," attach a statement explaining the reason or reasons for such difference.
c If the answers to questions 37 and 38a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?
39 During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement (CSA)?
40a During the tax year, did the reporting corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions.
b If "Yes," enter the total amount of the disallowed deductions \$ 1,622,673
41a Does the reporting corporation claim a foreign-derived intangible income (FDII) deduction (under section 250) with respect to amounts listed in Part IV?
b If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) of property to the foreign related party that the reporting corporation included in its computation of foreign-derived deduction eligible income (FDDEI). See instructions \$ 65,922,434
c If "Yes," enter the amount of gross income derived from a license of property to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions \$ 10,213,779
d If "Yes," enter the amount of gross income derived from services provided to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions \$ 23,875,410
42 Did the reporting corporation have any loan to or from the related party, to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?
43a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the tax year or, during the period beginning 36 months before the date of the respective acquisition or distribution and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?
b If the answer to question 43a is "Yes," provide the following.
(1) The amount of such distribution(s) and acquisition(s) \$ 45,309,650
(2) The amount of such related party indebtedness \$ 32,464,174

Part VIII Cost Sharing Arrangement (CSA)

Note: Complete a separate Part VIII for each CSA in which the reporting corporation was a participant during the tax year. Report all amounts in U.S. dollars. (See instructions.)

44 Provide a brief description of the CSA with respect to which this Part VIII is being completed.
45 During the course of the tax year, did the reporting corporation become a participant in the CSA?
46 Was the CSA in effect before January 5, 2009?
47 What was the reporting corporation's share of reasonably anticipated benefits for the CSA? %
48a Enter the total amount of stock-based compensation deductions claimed by the reporting corporation \$
b Enter the total amount of deductions for the tax year for stock-based compensation that was granted during the term of the CSA and, at date of grant, is directly identified with, or reasonably allocable to, the intangible development activity under the CSA \$
c Was there any stock-based compensation granted during the term of the CSA to individuals who performed functions in business activities that generate cost shared intangibles that was not treated as directly identified with, or reasonably allocable to, the intangible development activity?
49a Enter the total amount of intangible development costs for the CSA \$
b Enter the amount of intangible development costs allocable to the reporting corporation based on the reporting corporation's reasonably anticipated benefits share \$

Part IX Base Erosion Payments and Base Erosion Tax Benefits Under Section 59A (see instructions)

50 Amounts defined as base erosion payments under section 59A(d) \$ 91,961,210
51 Amount of base erosion tax benefits under section 59A(c)(2) \$ 76,839,651
52 Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation \$ 865,944,589
53 Reserved for future use