

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1992

by Daniel S. Holik and Sarah E. Nutter

Statistics of Income studies of large "foreign-owned" domestic corporations, conducted annually beginning with Tax Year 1988, reflect the substantial and increasing interest in direct foreign investment in the United States [1]. For Tax Year 1992, large "foreign-owned" domestic corporations reported amounts received of \$63.1 billion and payments of \$139.2 billion in transactions with 6,708 related foreign persons. These 366 large domestic corporations (with total receipts of \$500 million or more) also reported outstanding balances at the end of the accounting periods of \$67.9 billion in loans received from, and \$19.2 billion in loans granted to, the same related foreign persons (Table 1).

## Amounts Received from, and Payments to, Related Foreign Persons

Sales and purchases of stock in trade accounted for the majority of the total amounts received from, and payments to, the 6,708 related foreign persons. Large foreign-owned domestic corporations sold \$49.0 billion and purchased \$120.8 billion of stock in trade during 1992, nearly 78 percent and 87 percent of the total amounts received and the total amounts paid, respectively. Although foreign-owned domestic manufacturers reported transactions with the largest number (4,445) of related foreign persons, foreign-owned domestic wholesalers and retailers reported the largest dollar volume of transactions (Table 1). Transactions reported by foreign-owned domestic wholesalers and retailers accounted for more than half of the total amounts received (\$35.4 billion) and the total amounts paid (\$82.5 billion).

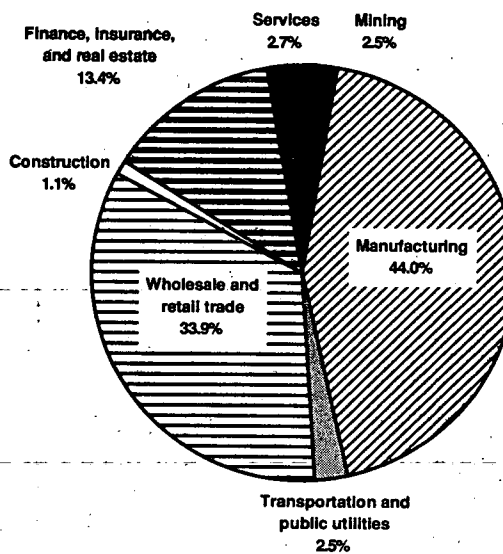
## Major Industrial Divisions of Foreign-Owned Corporations

The dominance of manufacturers, and wholesalers and retailers in the statistics presented can be shown in another way—almost 80 percent of the 366 large foreign-owned domestic corporations were classified in the manufacturing and wholesale and retail trade industrial divisions (Figure A). Corporations in the finance, insurance, and real estate division accounted for an additional 13 percent of the returns classified. The remaining returns were almost equally divided between services, mining, transportation and public utilities, and construction.

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Figure A

## Foreign-Owned Domestic Corporations by Industrial Division, Tax Year 1992



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

## Country of Residence of Related Foreign Persons

Over 50 percent of the related foreign persons were "residents" (see Explanation of Selected Terms) of one of the following eight countries: Australia, Canada, France, Germany, the Netherlands, Japan, the United Kingdom, and Switzerland. Transactions with related foreign persons in these eight countries of residence accounted for 77 percent of the total amounts received and 80 percent of the total amounts paid (Table 2). Transactions with related persons from Japan, the largest source of amounts received and amounts paid, accounted for \$22.8 billion (36 percent) and \$64.8 billion (47 percent) of the totals, respectively. Nearly all of both the amounts received and the amounts paid connected with Japanese related persons were sales and purchases of stock in trade, primarily to or from foreign-owned domestic wholesalers and retailers. These wholesalers and retailers reported sales and purchases of stock in trade with Japanese related persons of \$19.2 billion and \$55.1 billion, respectively (Table 3).

Stock-in-trade transactions generally dominated the amounts received and the amounts paid reported in connection with related foreign persons in other top countries of residence (besides Japan), as well. Foreign-owned domestic wholesalers and retailers reported the majority of the stock-in-trade transactions with United Kingdom

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related persons: 74 percent of the total sales (\$7.6 billion) and 50 percent of the total purchases (\$12.1 billion) of stock in trade, respectively. In transactions with Canadian related persons, foreign-owned domestic manufacturers accounted for 62 percent of the \$3.6 billion in sales and 65 percent of the \$7.2 billion in purchases of stock in trade. Sales and purchases of stock-in-trade transactions also comprised the largest dollar volumes of transactions for related parties "residing" in France, Germany, and Switzerland.

Nearly all of the reported insurance transactions were between foreign-owned domestic insurance companies and Canadian related persons. These foreign-owned domestic insurance companies reported Canadian related-party transactions amounting to \$2.7 billion out of the \$2.8 billion total received for insurance premiums and \$2.5 billion out of the \$2.9 billion total paid for such premiums.

## Amounts Borrowed and Loaned from Related Foreign Persons

Overall, based on year-end balances, foreign-owned domestic corporations borrowed \$67.9 billion, almost four times the amount they loaned (\$19.2 billion) to related foreign persons during 1992. Interest income received and the interest paid expense reflect these borrowing differences; interest paid to related foreign persons of \$5.4 billion exceeded the \$1.1 billion of interest received by far. By the end of 1992, the total amount of loans outstanding from related foreign persons decreased by nearly 8 percent from a beginning balance of \$73.5 billion, while amounts loaned to related foreign persons increased by 17 percent from a beginning balance of \$16.4 billion. Transactions with related foreign persons whose residence was in the United Kingdom comprised the largest single portion of the loan transactions, accounting for \$26.4 billion (39 percent) of the loans received and \$10.2 billion (53 percent) of the loans granted. Approximately three-fifths of these loan transactions with related foreign persons in the United Kingdom were reported by foreign-owned domestic manufacturers. Transactions with related foreign persons whose residence was in the Netherlands comprised the second largest portion of the loan transactions, accounting for \$13.0 billion (19 percent) of the loans received and \$4.6 billion (24 percent) of the loans granted.

## A Comparison of Tax Years 1991 and 1992 Statistics

Figure B presents selected items from the foreign-owned domestic corporations data for Tax Years 1991 and 1992 [2]. While the number of large foreign-owned corpora-

tions reporting transactions with related foreign persons increased by 6 percent from 1991 to 1992, the number of related foreign persons reported increased by 16 percent. Interest received and interest paid amounts declined from Tax Year 1991 to 1992, reflecting a general decline in interest rates. Caveats to these year-to-year comparisons of the data are necessary. First, patterns of transactions between a foreign-owned domestic corporation and related persons may or may not be repeated on a year-to-year basis. Second, a two-year comparison of these data may not show changes that could be evident if a longer time series were available. Additional information about the year-to-year comparability of the data is presented below under Data Sources and Limitations.

## Legislative History

Even before the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA), U.S. parent corporations were required to report transactions with and between their foreign affiliates [3]. However, no similar reporting requirements

Figure B

## Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More: Selected Items for Tax Years 1991 and 1992

[Money amounts are in billions of dollars]

Item	1991	1992
<b>Foreign-owned domestic corporations with total receipts of \$500 million or more</b>		
Number of returns.....	344	366
Total assets.....	1,181.3	1,317.3
Total receipts.....	761.0	808.0
Income subject to U.S. tax.....	13.7	14.5
Total U.S. income tax after credits.....	3.7	4.1
<b>Transactions between foreign-owned domestic corporations and related foreign persons</b>		
Number of related foreign persons.....	5,807	6,708
Amounts received from related foreign persons:		
Total (excluding loan balances) <sup>1</sup> .....	60.5	63.1
Sales of stock in trade.....	46.9	49.0
Sales of other tangible property.....	0.8	0.7
Consideration received for services.....	3.1	3.0
Interest received.....	1.6	1.1
Premiums received for insurance or reinsurance.....	1.3	2.8
Amounts borrowed, ending balance.....	63.5	67.9
Amounts paid to related foreign persons:		
Total (excluding loan balances) <sup>1</sup> .....	134.0	139.2
Purchases of stock in trade.....	114.4	120.8
Purchases of other tangible property.....	4.8	2.6
Consideration paid for services.....	2.1	2.1
Interest paid.....	6.5	5.4
Premiums paid for insurance or reinsurance.....	2.7	3.1
Amounts loaned, ending balance.....	18.8	19.2

<sup>1</sup>Includes items not shown separately.

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

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existed for transactions between domestic subsidiaries (i.e., incorporated in the United States) of foreign corporations or foreign corporations (i.e., incorporated abroad) engaged in a U.S. trade or business and their related foreign affiliates. Concerned that these related-party transactions could be manipulated to avoid U.S. taxation, Congress added new reporting requirements as part of TEFRA to provide the Internal Revenue Service with more information about the nature and amount of these transactions. Under Internal Revenue Code section 6038A, domestic corporations that are 25-percent or more owned by a foreign person and foreign corporations engaged in a U.S. trade or business must report transactions with related foreign persons. 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*. Form 5472 was required to be filed with corporation income tax returns for tax years beginning after December 31, 1983.

The Omnibus Budget Reconciliation Acts (OBRA) of 1989, 1990, and 1993 modified section 6038A penalties and other filing and reporting requirements. In general, these modifications to section 6038A were motivated by continuing concerns that foreign-owned domestic corporations could still manipulate transactions so as to avoid U.S. taxation.

## Data Sources and Limitations

The foreign-owned domestic corporation statistics, collected annually starting with 1988, include data from Forms 5472 for all U.S. corporations with total receipts of \$500 million or more that were (a) owned (25-percent or more) by a foreign person and reported transactions with related foreign persons and (b) were included in the Statistics of Income sample of U.S. corporation income tax returns with accounting periods ending July 1992 through June 1993 [4]. In addition, the Form 5472 study sample is longitudinal—once a corporation is selected for inclusion, the corporation's income tax return is included in all future Form 5472 studies, regardless of the size of its total receipts [5]. (It should be noted that the 366 large foreign-owned corporations included in the study sample for 1992 may include certain returns not included in 1991, due in part to the \$500 million dollar total receipts threshold for sampling, and may not include all of the 344 corporations sampled for 1991, since certain 1992 returns were unavailable for statistical processing).

The corporation Statistics of Income sample included approximately 81,000 income tax returns chosen from the 3.9 million returns filed for Tax Year 1992. These returns were selected after administrative processing was

complete, but before any audit examinations [6]. Corporations with total receipts of \$500 million or more were included among the returns selected at the 100-percent rate for the sample. Only domestic corporations are included in the statistics; foreign corporations engaged in a U.S. trade or business (filing Form 1120F) were not included, even though they may have filed Forms 5472 for transactions with related foreign persons [7].

The statistics in this article augment the data for some of the companies included in the Statistics of Income data for domestic corporations "owned" by foreign persons [8]. For 1992, the 366 large foreign-owned domestic corporations filing Forms 5472 accounted for less than 1 percent of the returns, but approximately 67 percent of the \$2.0 trillion in total assets, and approximately 66 percent of the \$1.2 trillion in total receipts reported by all domestic corporations that were 25-percent-or-more owned by foreign persons (Figure C).

Total assets and total receipts of the large foreign-owned domestic corporations filing Forms 5472 account for approximately 7 percent of the assets and 8 percent of the total receipts reported by all other domestic corporations [9]. "Income subject to U.S. tax" and total U.S. income tax after credits account for approximately 4 percent of the income and tax reported by all other domestic corporations.

## Explanation of Selected Terms

*Amounts Borrowed and Loaned.*— Because the beginning and ending balances reflect only the amounts outstanding

Figure C

## Foreign-Owned and Domestic Corporations, Tax Year 1992

[Money amounts are in billion of dollars]

Item	"Foreign-owned" domestic corporations with total receipts of \$500 million or more and filing Form 5472	All 25 percent or more foreign-owned domestic corporations	All other domestic corporations <sup>1</sup>
	(1)	(2)	(3)
Number of returns.....	366	54,508	3,804,783
Total assets.....	1,317.3	1,958.6	18,043.4
Total receipts.....	808.0	1,228.7	10,435.6
Income subject to U.S. tax.....	14.5	25.6	349.7
Total U.S. income tax after credits.....	4.1	7.5	93.0

<sup>1</sup>Includes a few foreign life insurance corporations filing Form 1120L. See footnote 7 at the end of this article.

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at the beginning and end of the year, respectively, these amounts may not equal the actual amounts borrowed and loaned during Tax Year 1992.

**Country of Residence of Related Person.**—The income tax regulations related to Code section 6038A require that “each country in which each 25-percent shareholder files an income tax return as a resident under the tax laws of that country” be reported on Form 5472 for each related foreign person (Regulation section 1.6038A-2). The statistics in Table 2 are based on this reported residence of the related foreign person and, within this meaning, the related foreign person is a “resident” of a particular foreign country.

**Foreign-Owned Domestic Corporation.**—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 entitled 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 during the tax year, by a single foreign shareholder (usually 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 the laws of any State; (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 the statistics are corporations. See also “related person,” below.

**Number of Foreign Persons.**—The data shown in the tables generally represent the number of Forms 5472 appended to the 366 income tax returns filed by corporations with total receipts of \$500 million or more that were owned 25-percent or more 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 foreign related 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 366 income tax returns included in the statistics.

**OPEC Countries.**—Summary statistics are provided (Table 2) for the following Asian countries that were members of the Organization of Petroleum Exporting Countries (OPEC) for 1992: Iran, Iraq, Kuwait, Qatar, Saudi Arabia, and the United Arab Emirates. Data for non-Asian OPEC members are not shown by country.

**Related Person.**—Persons related to the domestic corporation that filed a Form 5472 include the 25-percent-or-more foreign shareholder, any person that 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)(1)), or any other person that was related to the reporting corporation within the meaning of Internal Revenue Code section 482 (covering allocation of income and deductions among taxpayers) and the associated income tax regulations. See also “number of foreign persons,” above.

**Total Receipts.**—Total receipts is the total “positive” income of the domestic corporation as reported on its U.S. corporation income tax return. It was derived from the tax return as follows: included items (1) gross taxable receipts (before deduction of cost of sales and operations, and ordinary and necessary business expenses) and (2) tax-exempt interest received from state and local government obligations. Excluded items were: (1) other nontaxable income recognized by the corporation and (2) certain taxable income from related-foreign corporations only constructively received. Long-term capital gains were excluded for Regulated Investment Companies.

### Notes and References

- [1] A “domestic” corporation is incorporated in the United States, while a “foreign” corporation is incorporated abroad. For purposes of the 1992 study, “large” corporations had total receipts of \$500 million or more. Additional information about terms (such as “related persons”) used in this section is provided in the Explanation of Selected Terms section at the end of this article.
- [2] The Statistics of Income studies of foreign-owned corporations for Tax Years 1988 through 1990 included data from Forms 5472 for all foreign-owned U.S. corporations with total receipts of \$1 billion or more, while the Tax Year 1991 and 1992 studies included data for all foreign-owned U.S. corporations with total receipts of \$500 million or more. Consequently, direct comparisons of the data for these periods are not appropriate.
- [3] See Nutter, Sarah E., “Controlled Foreign Corporations, 1990,” *Statistics of Income Bulletin*, Summer

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1994, Volume 14, Number 1 and Green, Kathryn A., "Controlled Foreign Corporations, 1992" *Statistics of Income Bulletin*, Winter 1995-1996, Volume 15, Number 3.

[4] Additional information about SOI Form 5472 studies for Tax Years 1988 through 1991 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); and Tax Year 1991, Summer 1995 (Volume 15, Number 1).

[5] The use of total receipts as a criterion for inclusion of U.S. corporation income tax returns in the Form 5472 studies may lead to a possible "bias". This "bias" may occur because classification of returns by criteria other than total receipts, such as total assets, could lead to selection of a somewhat different set of large corporations. For example, corporation returns classified in the finance, insurance, and real estate industrial division may not have had large amounts of total receipts, but may have had large amounts of total assets, when compared to corporation returns classified in the wholesale and retail trade industrial division.

[6] For more information on the sample of corporation

income tax returns for 1992, see *Statistics of Income—1992, Corporation Income Tax Returns*.

[7] Foreign corporations engaged in a U.S. trade or business file Form 1120F. For Tax Year 1992, 33 Form 1120F returns with \$500 million or more of total receipts and having 671 Forms 5472 qualified for inclusion in the SOI Form 5472 study. However, data from these returns were not included in the statistics presented. Data reported by a few foreign life insurance companies filed on Form 1120L were included in the statistics, to facilitate statistical processing.

[8] The statistics on domestic corporations controlled by foreign persons for 1992 are reported in Hobbs, James R., "Foreign-Controlled Domestic Corporations, 1992," *Statistics of Income Bulletin*, Fall 1995, Volume 15, Number 2. Statistics on domestic corporations controlled by foreign persons for 1993 are reported in this issue of the *Statistics of Income Bulletin*. See Hobbs, James R., "Foreign-Controlled Domestic Corporations, 1993."

[9] The statistics on all U.S. corporations are reported in *Statistics of Income—1992, Corporation Income Tax Returns*.

[10] Hobbs, James R., *op. cit.*

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1992

**Table 1.—Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More: Transactions Between Corporations and Related Foreign Persons, by Selected Industrial Division of Domestic Corporation**  
 [Money amounts are in thousands of dollars]

Industrial division	Number of returns	Total assets	Total receipts	Income subject to U.S. tax	Total U.S. income tax after credits
	(1)	(2)	(3)	(4)	(5)
<b>All Industries.....</b>	<b>366</b>	<b>1,317,291,265</b>	<b>808,039,603</b>	<b>14,509,497</b>	<b>4,095,961</b>
Mining.....	9	26,088,274	22,160,424	733,741	109,283
Construction.....	4	1,621,942	4,038,736	71,724	8,355
Manufacturing.....	161	476,913,583	351,455,488	8,345,808	2,247,044
Transportation and public utilities.....	9	15,880,882	15,460,409	241,126	35,211
Wholesale and retail trade.....	124	159,904,734	307,988,557	2,401,457	732,214
Finance, insurance, and real estate.....	49	616,303,220	95,811,674	2,649,589	938,135
Services.....	10	20,578,629	11,124,315	66,050	25,720

Industrial division	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 and royalties
	(6)	(7)	(8)	(9)	(10)
<b>All Industries.....</b>	<b>6,708</b>	<b>63,116,334</b>	<b>48,978,223</b>	<b>740,241</b>	<b>378,343</b>
Mining.....	233	2,377,593	1,947,628	110,976	14,820
Construction.....	20	40,493	35,101	--	--
Manufacturing.....	4,445	13,773,877	9,430,462	309,555	145,414
Transportation and public utilities.....	170	493,070	7,220	1,609	91,084
Wholesale and retail trade.....	1,341	35,359,034	32,250,367	279,216	96,995
Finance, insurance, and real estate.....	297	10,655,094	5,283,513	38,240	30,030
Services.....	202	417,172	23,931	645	--

Industrial division	Transactions between foreign-owned domestic corporations and related foreign persons--continued				
	Amounts received from related foreign persons--continued				
	Sales, lease, license, of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance
	(11)	(12)	(13)	(14)	(15)
<b>All Industries.....</b>	<b>739,615</b>	<b>2,976,378</b>	<b>713,647</b>	<b>1,081,028</b>	<b>2,776,122</b>
Mining.....	--	187,926	10,277	90,993	586
Construction.....	--	688	--	4,704	--
Manufacturing.....	478,281	1,694,616	101,957	294,554	3,259
Transportation and public utilities.....	--	7,000	289,326	6,941	--
Wholesale and retail trade.....	31,017	1,005,915	179,833	196,954	258
Finance, insurance, and real estate.....	--	74,330	131,441	419,572	2,771,771
Services.....	230,317	5,903	814	67,309	247

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1992

**Table 1.—Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More: Transactions Between Corporations and Related Foreign Persons, by Selected Industrial Division of Domestic Corporation**

--Continued

[Money amounts are in thousands of dollars]

Industrial division	Transactions between foreign-owned domestic corporations and related foreign persons--continued				
	Amounts received from related foreign persons --continued	Amounts borrowed		Amounts paid to related foreign persons	
	Other	Beginning balance	Ending balance	Total (excluding loan balances)	Purchases of stock in trade
	(16)	(17)	(18)	(19)	(20)
<b>All Industries.....</b>	<b>4,732,737</b>	<b>73,477,167</b>	<b>67,910,223</b>	<b>139,243,189</b>	<b>120,752,648</b>
Mining.....	14,387	1,297,505	1,820,219	1,631,933	1,254,992
Construction.....	--	4,113	10,917	207,862	190,393
Manufacturing.....	1,315,779	45,846,176	39,698,440	43,142,927	34,702,851
Transportation and public utilities.....	89,890	1,963,258	1,659,434	482,020	34,238
Wholesale and retail trade.....	1,318,479	8,237,630	7,801,086	82,523,169	79,244,873
Finance, insurance, and real estate.....	1,906,197	13,236,163	13,925,669	10,826,439	5,304,294
Services.....	88,006	2,892,321	2,994,457	428,839	21,007

Industrial division	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 and royalties	Purchases, lease, license, of intangible property rights	Consideration for technical, managerial, or like services	Commissions
	(21)	(22)	(23)	(24)	(25)
<b>All Industries.....</b>	<b>2,565,559</b>	<b>1,005,060</b>	<b>772,216</b>	<b>2,061,987</b>	<b>226,415</b>
Mining.....	11,499	7,653	46,009	62,858	12,162
Construction.....	--	--	--	14,947	--
Manufacturing.....	1,401,260	650,837	590,763	1,620,712	61,547
Transportation and public utilities.....	8,344	38,102	450	41,126	4,652
Wholesale and retail trade.....	1,144,435	213,685	129,381	171,602	78,185
Finance, insurance, and real estate.....	--	1,900	470	148,107	69,401
Services.....	22	92,883	5,143	2,634	469

Industrial division	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
	(26)	(27)	(28)	(29)	(30)
<b>All Industries.....</b>	<b>5,393,000</b>	<b>3,072,657</b>	<b>3,393,647</b>	<b>16,444,988</b>	<b>19,159,166</b>
Mining.....	166,362	4,526	65,872	975,088	1,654,127
Construction.....	2,230	200	92	73,458	82,758
Manufacturing.....	3,254,284	53,921	806,752	8,586,314	9,349,629
Transportation and public utilities.....	195,631	54,502	104,975	856,833	967,920
Wholesale and retail trade.....	488,339	54,882	997,787	1,277,230	1,538,320
Finance, insurance, and real estate.....	1,013,772	2,895,902	1,392,593	3,601,182	3,997,849
Services.....	272,382	8,723	25,576	1,074,881	1,568,563

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

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

[Money amounts are in thousands of dollars]

Residence of related foreign person	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 and royalties	Sales, lease, license, of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>All geographic areas, total.....</b>	<b>6,708</b>	<b>63,116,334</b>	<b>48,978,223</b>	<b>740,241</b>	<b>378,343</b>	<b>739,615</b>	<b>2,976,378</b>	<b>713,647</b>	<b>1,081,028</b>
Canada.....	411	7,519,382	3,647,467	98,000	30,547	16,402	148,392	16,551	26,098
Latin America.....	746	1,679,343	1,520,759	12,073	4,001	13,519	63,133	3,652	16,368
Europe, total.....	3,590	23,896,041	18,639,867	142,964	203,804	565,493	1,455,237	465,759	678,210
France.....	396	2,416,731	2,130,793	18,907	6,049	117,655	76,685	6,138	34,758
Netherlands.....	363	1,236,006	562,507	60,654	2,500	65,700	226,042	4,504	87,590
Switzerland.....	226	2,266,434	2,032,425	8,372	13,973	43,661	76,327	24,310	9,283
United Kingdom.....	952	9,471,592	7,601,924	17,004	102,275	213,900	390,478	57,316	427,482
Germany.....	508	2,766,011	1,464,616	15,426	22,887	100,373	580,438	48,495	59,640
Africa, total.....	131	87,408	68,369	504	428	609	15,598	1,056	82
South Africa.....	62	34,372	33,692	102	161	79	241	24	33
Asia, total.....	1,258	28,139,946	24,224,218	366,281	47,629	123,604	1,018,628	203,947	336,342
Hong Kong.....	177	1,706,126	1,628,964	7,444	154	15,405	3,125	1,946	32,994
Japan.....	424	22,783,333	19,934,940	82,556	33,751	46,640	704,472	176,043	237,804
Middle East countries (except OPEC).....	24	412,021	371,202	2,449	-	-	21,062	124	2
OPEC countries (excluding Indonesia).....	30	627,880	355,972	3	12,369	-	248,373	11,163	-
Singapore.....	162	687,955	659,906	2,247	440	1,960	12,123	3,091	270
South Korea.....	80	1,061,378	842,191	3,013	69	2,001	22,831	11,209	63,053
Oceania, total.....	321	423,222	333,187	7,174	10,973	19,988	27,108	5,839	17,754
Australia.....	240	387,790	300,311	7,156	10,356	19,251	26,433	5,710	17,644
Puerto Rico and U.S. Possessions.....	125	196,727	26,095	1,564	44,417	-	36,559	43	372
Country not stated.....	40	67,984	334	12,275	3,975	-	38,072	12,186	1,142
Worldwide or global <sup>1</sup> .....	5	422,866	416,094	-	-	-	4,987	1,785	-

Footnotes at end of table.



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

[Money amounts are in thousands of dollars]

Residence of related foreign person	Transactions between foreign-owned domestic corporations and related foreign persons--continued							
	Amounts received from related foreign persons--continued		Amounts borrowed		Amounts paid to related foreign persons			
	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance	Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents and royalties
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
<b>All geographic areas, total.....</b>	<b>2,776,122</b>	<b>4,732,737</b>	<b>73,477,167</b>	<b>67,910,223</b>	<b>139,243,189</b>	<b>120,752,648</b>	<b>2,565,559</b>	<b>1,005,060</b>
Canada.....	2,732,834	803,091	1,389,813	922,470	11,076,894	7,225,730	120,715	14,689
Latin America.....	309	45,529	846,484	899,534	4,921,264	4,706,256	13,536	2,820
Europe, total.....	40,815	1,703,892	59,446,450	54,712,138	42,916,443	34,000,101	1,064,018	736,726
France.....	33	25,713	4,097,782	3,117,666	1,674,323	1,330,530	37,266	24,030
Netherlands.....	1,997	224,512	19,832,230	12,983,032	3,053,271	626,073	817,758	97,070
Switzerland.....	772	57,311	3,260,001	3,244,592	3,565,665	2,667,009	52,354	68,208
United Kingdom.....	31,092	630,121	24,613,830	26,397,830	15,640,110	12,123,683	19,551	264,558
Germany.....	5,899	468,237	4,307,917	4,362,635	11,181,116	10,234,138	74,351	247,023
Africa, total.....	130	632	10,722	15,022	36,504	26,954	57	--
South Africa.....	38	2	10,687	14,075	24,795	24,728	--	--
Asia, total.....	1,231	1,818,066	5,469,463	4,618,186	76,574,295	72,063,845	1,351,212	250,545
Hong Kong.....	--	16,094	599,161	347,692	1,355,099	1,319,195	--	1,816
Japan.....	733	1,566,394	4,153,958	3,608,804	64,841,513	61,527,546	1,225,974	248,706
Middle East countries (except OPEC).....	--	17,182	2,000	2,000	495,999	472,038	--	3
OPEC countries (excluding Indonesia).....	--	--	30,915	30,915	3,519,257	3,108,664	--	--
Singapore.....	263	7,655	4,545	6,266	2,038,400	1,964,525	56,020	--
South Korea.....	--	117,011	654,122	607,276	2,954,564	2,391,553	--	--
Oceania, total.....	274	925	607,479	610,845	798,978	733,555	4,719	96
Australia.....	59	870	606,246	610,707	786,687	721,733	4,719	96
Puerto Rico and U.S. Possessions.....	85	87,592	62	30,237	951,349	840,285	--	132
Country not stated.....	--	--	--	521,874	26,451	--	--	24
Worldwide or global <sup>1</sup> .....	--	--	2,334,279	2,516,372	1,567,979	1,115,122	11,301	--

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1992

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1992

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

[Money amounts are in thousands of dollars]

Residence of related foreign person	Transactions between foreign-owned domestic corporations and related foreign persons--continued							
	Amounts paid to related foreign persons--continued						Amounts loaned	
	Purchases, lease, license, of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
<b>All geographic areas, total.....</b>	<b>772,216</b>	<b>2,061,987</b>	<b>226,415</b>	<b>5,393,000</b>	<b>3,072,657</b>	<b>3,393,647</b>	<b>16,444,988</b>	<b>19,159,166</b>
Canada.....	6,762	535,670	31,839	143,048	2,484,461	513,980	448,212	383,282
Latin America.....	2,346	9,048	8,982	69,321	80,851	28,104	63,447	140,366
Europe, total.....	<b>634,809</b>	<b>620,392</b>	<b>102,425</b>	<b>4,253,200</b>	<b>430,397</b>	<b>1,074,375</b>	<b>14,405,143</b>	<b>16,871,352</b>
France.....	10,533	76,240	1,070	122,398	6,257	65,999	169,050	432,034
Netherlands.....	65,272	103,749	2,631	1,313,511	8,978	18,229	3,253,642	4,641,159
Switzerland.....	354,606	58,813	20,827	184,712	141,333	17,803	468,607	179,328
United Kingdom.....	78,153	218,268	61,367	2,193,331	97,564	583,635	9,081,537	10,179,713
Germany.....	27,044	45,090	8,721	218,262	118,661	207,826	570,674	853,965
Africa, total.....	--	<b>6,638</b>	<b>2,694</b>	--	--	<b>161</b>	<b>2,430</b>	<b>2,096</b>
South Africa.....	--	24	39	--	--	4	364	1,338
Asia, total.....	<b>115,168</b>	<b>618,594</b>	<b>76,643</b>	<b>424,434</b>	<b>9,063</b>	<b>1,664,791</b>	<b>1,014,116</b>	<b>1,107,983</b>
Hong Kong.....	--	6,077	10,236	12,094	--	5,681	139,116	226,894
Japan.....	115,165	187,970	54,515	401,250	1,930	1,078,457	326,841	409,367
Middle East countries (except OPEC).....	--	22,137	198	85	--	1,538	137	267
OPEC countries (excluding Indonesia).....	--	400,492	162	9,939	--	--	--	731
Singapore.....	--	676	855	307	6,979	9,038	7,211	26,772
South Korea.....	--	340	3,230	199	--	559,242	523,720	383,538
Oceania, total.....	<b>8,436</b>	<b>17,229</b>	<b>254</b>	<b>25,651</b>	<b>353</b>	<b>8,685</b>	<b>285,989</b>	<b>267,897</b>
Australia.....	8,436	17,109	189	25,651	154	8,600	285,928	267,791
Puerto Rico and U.S. Possessions.....	--	<b>4,278</b>	<b>15</b>	<b>643</b>	<b>4,181</b>	<b>101,815</b>	<b>8,353</b>	<b>8,534</b>
Country not stated.....	--	<b>3,144</b>	<b>3,558</b>	<b>19,227</b>	<b>373</b>	<b>125</b>	--	<b>172,861</b>
Worldwide or global <sup>1</sup> .....	--	<b>214,896</b>	--	<b>226,660</b>	--	--	<b>396</b>	<b>89</b>

<sup>1</sup> Related persons reporting multiple countries of tax residence.

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

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1992

**Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More: Transactions Between Corporations and Related Foreign Persons, by Selected Industrial Division of Domestic Corporation and Selected Country of Residence of Related Foreign Persons**

[Money amounts are in thousands of dollars]

Selected industrial division of domestic corporation and residence of related foreign person <sup>1</sup>	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and royalties	Sales, lease, license, of intangible property rights
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<b>All Industries</b>							
<b>All geographic areas, total.....</b>	<b>366</b>	<b>6,708</b>	<b>63,116,334</b>	<b>48,978,223</b>	<b>740,241</b>	<b>378,343</b>	<b>739,615</b>
Canada.....	195	411	7,519,381	3,647,467	98,000	30,547	16,402
France.....	134	396	2,416,731	2,130,793	18,907	6,049	117,655
Netherlands.....	161	363	1,236,006	562,507	60,654	2,500	65,700
Switzerland.....	84	226	2,266,435	2,032,425	8,372	13,973	43,661
United Kingdom.....	209	952	9,471,592	7,601,924	17,004	102,275	213,900
Germany.....	149	508	2,766,012	1,464,616	15,426	22,887	100,373
Japan.....	160	424	22,783,333	19,934,940	82,556	33,751	46,640
Australia.....	118	240	387,789	300,311	7,156	10,356	19,251
<b>Mining</b>							
<b>All geographic areas, total.....</b>	<b>9</b>	<b>233</b>	<b>2,377,592</b>	<b>1,947,628</b>	<b>110,976</b>	<b>14,820</b>	<b>--</b>
Canada.....	5	8	25,756	15,365	2,812	210	--
France.....	5	26	176,643	138,708	503	--	--
Netherlands.....	6	8	6,579	1,111	4	4	--
Switzerland.....	3	3	55,049	46,211	--	7	--
United Kingdom.....	6	30	424,512	406,555	3,296	25	--
Germany.....	7	11	115,703	101,184	31	45	--
Australia.....	4	11	21,408	963	150	5,914	--
<b>Construction</b>							
<b>All geographic areas, total.....</b>	<b>4</b>	<b>20</b>	<b>40,493</b>	<b>35,101</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Manufacturing</b>							
<b>All geographic areas, total.....</b>	<b>161</b>	<b>4,445</b>	<b>13,773,878</b>	<b>9,430,462</b>	<b>309,555</b>	<b>145,414</b>	<b>478,281</b>
Canada.....	93	234	2,522,531	2,258,944	82,338	17,796	14,680
France.....	82	301	717,595	494,069	3,464	6,049	115,468
Netherlands.....	85	251	915,997	424,755	60,369	2,496	4,193
Switzerland.....	54	175	650,852	491,100	8,372	8,136	43,661
United Kingdom.....	100	619	2,411,963	1,460,512	13,303	29,746	42,292
Germany.....	75	341	1,407,524	891,318	1,771	19,491	100,371
Japan.....	74	157	957,152	563,107	67,239	599	22,705
Australia.....	76	176	268,777	202,589	7,007	4,442	19,251
<b>Transportation and public utilities</b>							
<b>All geographic areas, total.....</b>	<b>9</b>	<b>170</b>	<b>493,071</b>	<b>7,220</b>	<b>1,609</b>	<b>91,084</b>	<b>--</b>
Canada.....	5	18	110,410	4,187	64	6,064	--
Netherlands.....	7	8	4,389	--	--	--	--
United Kingdom.....	3	18	55	55	--	--	--
<b>Wholesale and retail trade</b>							
<b>All geographic areas, total.....</b>	<b>124</b>	<b>1,341</b>	<b>35,359,036</b>	<b>32,250,367</b>	<b>279,216</b>	<b>96,995</b>	<b>31,017</b>
Canada.....	61	100	1,328,779	1,226,999	12,786	815	--
France.....	35	54	1,501,620	1,497,614	255	--	2,187
Netherlands.....	44	60	138,133	134,322	--	--	--
Switzerland.....	12	17	295,504	295,446	--	4	--
United Kingdom.....	67	151	5,903,024	5,603,157	40	59,000	4,760
Germany.....	54	128	992,610	421,473	13,625	3,352	2
Japan.....	62	227	20,665,347	19,242,811	4,034	32,209	23,935
Australia.....	31	41	93,355	93,202	--	--	--
<b>Finance, insurance, and real estate</b>							
<b>All geographic areas, total.....</b>	<b>49</b>	<b>297</b>	<b>10,655,095</b>	<b>5,283,513</b>	<b>38,240</b>	<b>30,030</b>	<b>--</b>
Canada.....	23	29	3,523,147	137,604	--	5,662	--
France.....	5	6	18,868	--	14,685	--	--
Netherlands.....	11	17	44,458	--	--	--	--
Switzerland.....	10	25	1,264,523	1,199,668	--	5,827	--
United Kingdom.....	24	63	470,773	122,364	--	13,504	--
Germany.....	7	12	213,751	15,054	--	--	--
Japan.....	16	27	1,150,039	120,017	11,281	905	--
<b>Services</b>							
<b>All geographic areas, total.....</b>	<b>10</b>	<b>202</b>	<b>417,171</b>	<b>23,931</b>	<b>645</b>	<b>--</b>	<b>230,317</b>
Canada.....	7	19	8,758	4,368	--	--	1,722
France.....	4	5	1,824	261	--	--	--
Netherlands.....	7	17	121,645	2,319	280	--	61,507
Switzerland.....	4	5	507	--	--	--	--
United Kingdom.....	8	70	261,264	9,281	364	--	166,848
Germany.....	4	10	824	442	--	--	--
Japan.....	4	6	2,821	1,726	--	--	--
Australia.....	4	8	3,778	3,556	--	--	--

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1992

**Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More: Transactions Between Corporations and Related Foreign Persons, by Selected Industrial Division of Domestic Corporation and Selected Country of Residence of Related Foreign Persons--Continued**

[Money amounts are in thousands of dollars]

Selected industrial division of domestic corporation and residence of related foreign person <sup>1</sup>	Transactions between foreign-owned domestic corporations and related foreign persons--continued						
	Amounts received from related foreign persons--continued					Amounts borrowed	
	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>All Industries</b>							
<b>All geographic areas, total.....</b>	<b>2,976,378</b>	<b>713,647</b>	<b>1,081,028</b>	<b>2,776,122</b>	<b>4,732,737</b>	<b>73,477,167</b>	<b>67,910,223</b>
Canada.....	148,392	16,551	26,098	2,732,834	803,091	1,389,813	922,470
France.....	76,685	6,138	34,758	33	25,713	4,097,782	3,117,666
Netherlands.....	226,042	4,504	87,590	1,997	224,512	19,832,230	12,983,032
Switzerland.....	76,327	24,310	9,283	772	57,311	3,260,001	3,244,592
United Kingdom.....	390,478	57,316	427,482	31,092	630,121	24,613,830	26,397,830
Germany.....	580,438	48,495	59,640	5,899	468,237	4,307,917	4,362,635
Japan.....	704,472	176,043	237,804	733	1,566,394	4,153,958	3,608,804
Australia.....	26,433	5,710	17,644	59	870	606,246	610,707
<b>Mining</b>							
<b>All geographic areas, total.....</b>	<b>187,926</b>	<b>10,277</b>	<b>90,993</b>	<b>586</b>	<b>14,387</b>	<b>1,297,505</b>	<b>1,820,219</b>
Canada.....	5,982	--	--	--	1,386	14,277	24,684
France.....	5,035	967	31,061	--	369	108,934	481,855
Netherlands.....	1,656	--	3,762	--	42	166,615	188,465
Switzerland.....	2,563	133	38	--	6,097	--	--
United Kingdom.....	2,632	174	10,707	--	1,123	815,037	804,885
Germany.....	10,306	--	3,058	--	1,080	--	4,029
Australia.....	2,950	5,412	5,960	37	24	142,901	223,346
<b>Construction</b>							
<b>All geographic areas, total.....</b>	<b>688</b>	<b>--</b>	<b>4,704</b>	<b>--</b>	<b>--</b>	<b>4,113</b>	<b>10,917</b>
<b>Manufacturing</b>							
<b>All geographic areas, total.....</b>	<b>1,694,616</b>	<b>101,957</b>	<b>294,554</b>	<b>3,259</b>	<b>1,315,779</b>	<b>45,846,176</b>	<b>39,698,440</b>
Canada.....	101,000	4,800	8,594	287	34,092	744,918	445,600
France.....	71,465	4,667	3,697	33	18,683	2,987,669	2,630,218
Netherlands.....	222,347	1,682	50,519	1,745	147,891	14,307,521	8,161,983
Switzerland.....	71,798	2,317	9,245	14	16,208	1,810,942	1,764,131
United Kingdom.....	319,206	12,649	143,599	308	390,348	15,607,423	16,382,321
Germany.....	275,457	10,144	31,281	122	77,569	2,323,006	1,977,872
Japan.....	130,278	34,504	15,434	18	123,270	402,182	300,447
Australia.....	23,138	272	11,560	21	495	460,844	386,976
<b>Transportation and public utilities</b>							
<b>All geographic areas, total.....</b>	<b>7,000</b>	<b>289,326</b>	<b>6,941</b>	<b>--</b>	<b>89,890</b>	<b>1,963,258</b>	<b>1,659,434</b>
Canada.....	5,902	1,304	3,048	--	89,842	--	--
Netherlands.....	526	--	3,864	--	--	1,466,348	1,185,033
United Kingdom.....	--	--	--	--	--	399,030	310,606
<b>Wholesale and retail trade</b>							
<b>All geographic areas, total.....</b>	<b>1,005,915</b>	<b>179,833</b>	<b>196,954</b>	<b>258</b>	<b>1,318,479</b>	<b>8,237,630</b>	<b>7,801,086</b>
Canada.....	31,181	2,737	860	169	53,231	282,679	29,992
France.....	145	504	--	--	915	561	5,593
Netherlands.....	722	22	2,610	--	456	2,681,387	2,100,690
Switzerland.....	55	--	--	--	--	31,717	57,943
United Kingdom.....	45,551	17,250	45,306	--	127,960	1,383,972	1,684,034
Germany.....	294,267	13,445	25,045	--	221,401	181,251	268,369
Japan.....	572,392	127,605	36,249	89	626,023	1,941,595	1,824,319
Australia.....	127	26	--	--	--	--	--
<b>Finance, insurance, and real estate</b>							
<b>All geographic areas, total.....</b>	<b>74,330</b>	<b>131,441</b>	<b>419,572</b>	<b>2,771,771</b>	<b>1,906,197</b>	<b>13,236,163</b>	<b>13,925,669</b>
Canada.....	3,396	7,489	13,546	2,732,276	623,174	345,582	422,188
France.....	--	--	--	--	4,184	1,000,000	--
Netherlands.....	278	2,560	20,423	252	20,945	714,737	651,794
Switzerland.....	1,404	21,860	--	758	35,006	1,417,319	1,422,487
United Kingdom.....	19,433	26,891	162,637	30,723	95,222	4,043,525	4,923,992
Germany.....	--	24,859	256	5,777	167,805	1,803,661	2,107,365
Japan.....	1,414	13,935	186,098	626	815,763	1,810,181	1,484,038
<b>Services</b>							
<b>All geographic areas, total.....</b>	<b>5,903</b>	<b>814</b>	<b>67,309</b>	<b>247</b>	<b>88,006</b>	<b>2,892,321</b>	<b>2,994,457</b>
Canada.....	931	220	50	101	1,366	2,356	5
France.....	--	--	--	--	1,562	617	--
Netherlands.....	413	241	1,709	--	55,177	495,621	695,067
Switzerland.....	506	--	--	--	--	23	30
United Kingdom.....	3,656	353	65,233	62	15,468	2,360,737	2,286,175
Germany.....	--	--	--	--	382	--	--
Japan.....	--	--	23	--	1,071	--	--
Australia.....	219	--	--	--	3	--	61

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1992

**Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More: Transactions Between Corporations and Related Foreign Persons, by Selected Industrial Division of Domestic Corporation and Selected Country of Residence of Related Foreign Persons--Continued**

(Money amounts are in thousands of dollars)

Selected industrial division of domestic corporation and residence of related foreign person <sup>1</sup>	Transactions between foreign-owned domestic corporations and related foreign persons--continued						
	Amounts paid to related foreign persons						
	Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents and royalties	Purchases, lease, license, of intangible property rights	Consideration for technical, managerial; or like services	Commissions
(15)	(16)	(17)	(18)	(19)	(20)	(21)	
<b>All Industries</b>							
<b>All geographic areas, total.....</b>	<b>139,243,190</b>	<b>120,752,648</b>	<b>2,565,559</b>	<b>1,005,060</b>	<b>772,216</b>	<b>2,061,987</b>	<b>226,415</b>
Canada.....	11,076,894	7,225,730	120,715	14,689	6,762	535,670	31,839
France.....	1,674,324	1,330,530	37,266	24,030	10,533	76,240	1,070
Netherlands.....	3,053,272	626,073	817,758	97,070	65,272	103,749	2,631
Switzerland.....	3,565,664	2,667,009	52,354	68,208	354,606	58,813	20,827
United Kingdom.....	15,640,109	12,123,683	19,551	264,558	78,153	218,268	61,367
Germany.....	11,181,117	10,234,138	74,351	247,023	27,044	45,090	8,721
Japan.....	64,841,513	61,527,546	1,225,974	248,706	115,165	187,970	54,515
Australia.....	786,686	721,733	4,719	96	8,436	17,109	189
<b>Mining</b>							
<b>All geographic areas, total.....</b>	<b>1,631,933</b>	<b>1,254,992</b>	<b>11,499</b>	<b>7,653</b>	<b>46,009</b>	<b>62,858</b>	<b>12,162</b>
Canada.....	50,142	43,872	2,668	--	--	1,960	15
France.....	126,925	88,806	--	2,474	--	3,556	220
Netherlands.....	55,585	35,375	--	--	--	10,254	--
Switzerland.....	7,693	7,526	--	--	--	--	--
United Kingdom.....	693,332	542,837	4,430	1,906	873	10,629	10,305
Germany.....	49,406	3,541	237	--	--	1,972	561
Australia.....	9,288	--	61	--	2,273	--	--
<b>Construction</b>							
<b>All geographic areas, total.....</b>	<b>207,863</b>	<b>190,393</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>14,947</b>	<b>--</b>
<b>Manufacturing</b>							
<b>All geographic areas, total.....</b>	<b>43,142,927</b>	<b>34,702,851</b>	<b>1,401,260</b>	<b>650,837</b>	<b>590,763</b>	<b>1,620,712</b>	<b>61,547</b>
Canada.....	5,233,773	4,666,766	109,711	1,587	6,762	361,332	3,503
France.....	1,408,212	1,131,302	37,266	21,556	10,533	72,556	834
Netherlands.....	2,262,023	527,702	817,758	23,852	60,094	87,520	161
Switzerland.....	2,755,928	2,096,942	52,354	65,311	354,156	57,433	20,648
United Kingdom.....	6,914,822	4,373,837	11,698	201,612	66,472	160,928	11,013
Germany.....	4,364,559	3,872,807	44,505	238,260	25,326	39,794	3,943
Japan.....	6,768,662	6,360,928	200,856	63,375	8,540	61,893	6,939
Australia.....	549,704	494,319	4,658	96	6,164	17,109	32
<b>Transportation and public utilities</b>							
<b>All geographic areas, total.....</b>	<b>482,019</b>	<b>34,238</b>	<b>8,344</b>	<b>38,102</b>	<b>450</b>	<b>41,126</b>	<b>4,652</b>
Canada.....	59,319	3,229	8,290	10,453	--	32,419	--
Netherlands.....	192,877	247	--	27,481	--	--	2,386
United Kingdom.....	27,316	--	54	--	--	2,249	95
<b>Wholesale and retail trade</b>							
<b>All geographic areas, total.....</b>	<b>82,523,170</b>	<b>79,244,873</b>	<b>1,144,435</b>	<b>213,685</b>	<b>129,381</b>	<b>171,602</b>	<b>78,185</b>
Canada.....	2,350,855	2,309,779	46	772	--	11,167	8,752
France.....	109,863	109,830	--	--	--	--	16
Netherlands.....	258,062	62,749	--	8,826	36	3,401	--
Switzerland.....	522,991	519,756	--	2,896	--	--	--
United Kingdom.....	6,192,275	6,014,483	3,348	5,191	10,807	29,391	647
Germany.....	6,525,586	6,331,122	29,608	8,753	1,248	1,769	2,417
Japan.....	56,944,174	55,080,210	1,025,118	185,275	106,624	124,294	46,164
Australia.....	227,600	227,413	--	--	--	--	90
<b>Finance, insurance, and real estate</b>							
<b>All geographic areas, total.....</b>	<b>10,826,438</b>	<b>5,304,294</b>	<b>--</b>	<b>1,900</b>	<b>470</b>	<b>148,107</b>	<b>69,401</b>
Canada.....	3,198,708	28,445	--	1,842	--	126,470	19,570
France.....	28,395	--	--	--	--	129	--
Netherlands.....	178,342	--	--	--	--	2,575	83
Switzerland.....	278,122	42,785	--	--	--	900	179
United Kingdom.....	1,487,334	1,156,984	--	--	--	12,929	38,838
Germany.....	237,937	25,338	--	--	470	1,555	1,801
Japan.....	1,125,321	84,899	--	34	--	1,756	1,412
<b>Services</b>							
<b>All geographic areas, total.....</b>	<b>428,840</b>	<b>21,007</b>	<b>22</b>	<b>92,883</b>	<b>5,143</b>	<b>2,634</b>	<b>469</b>
Canada.....	8,202	54	--	35	--	12	--
France.....	335	--	--	--	--	--	--
Netherlands.....	106,383	--	--	36,911	5,143	--	--
Switzerland.....	480	--	--	--	--	480	--
United Kingdom.....	308,779	19,291	22	55,850	--	2,143	469
Germany.....	224	215	--	10	--	--	--
Japan.....	1,349	--	--	21	--	--	--
Australia.....	27	--	--	--	--	--	--

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1992

**Table 3.—Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More: Transactions Between Corporations and Related Foreign Persons, by Selected Industrial Division of Domestic Corporation and Selected Country of Residence of Related Foreign Persons—Continued**

[Money amounts are in thousands of dollars]

Selected industrial division of domestic corporation and residence of related foreign person <sup>1</sup>	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
	(22)	(23)	(24)	(25)	(26)
<b>All industries</b>					
<b>All geographic areas, total</b>	<b>5,393,000</b>	<b>3,072,657</b>	<b>3,393,647</b>	<b>16,444,988</b>	<b>19,159,166</b>
Canada	143,048	2,484,461	513,980	448,212	383,282
France	122,398	6,257	65,999	169,050	432,034
Netherlands	1,313,511	8,978	18,229	3,253,642	4,641,159
Switzerland	184,712	141,333	17,803	468,607	179,328
United Kingdom	2,193,331	97,564	583,635	9,081,537	10,179,713
Germany	218,262	118,661	207,826	570,674	853,965
Japan	401,250	1,930	1,078,457	326,841	409,367
Australia	25,651	154	8,600	285,928	267,791
<b>Mining</b>					
<b>All geographic areas, total</b>	<b>166,362</b>	<b>4,526</b>	<b>65,872</b>	<b>975,088</b>	<b>1,654,127</b>
Canada	888	--	739	--	161
France	18,583	--	13,286	121,184	286,997
Netherlands	9,955	--	2	--	495,824
Switzerland	--	--	167	--	--
United Kingdom	119,986	--	2,366	47,882	382,208
Germany	--	--	43,094	19,129	110,386
Australia	6,915	34	6	128,385	128,385
<b>Construction</b>					
<b>All geographic areas, total</b>	<b>2,230</b>	<b>200</b>	<b>92</b>	<b>73,458</b>	<b>82,758</b>
<b>Manufacturing</b>					
<b>All geographic areas, total</b>	<b>3,254,284</b>	<b>53,921</b>	<b>806,752</b>	<b>8,586,314</b>	<b>9,349,629</b>
Canada	35,535	16,697	31,881	253,142	209,980
France	75,547	6,257	52,361	46,101	142,531
Netherlands	734,143	526	10,268	716,236	1,287,897
Switzerland	89,103	2,855	17,127	468,488	175,913
United Kingdom	1,565,818	15,027	508,417	5,961,622	5,841,194
Germany	93,658	81	46,185	535,929	717,352
Japan	60,848	57	5,226	29,483	310,408
Australia	18,735	119	8,471	157,274	134,378
<b>Transportation and public utilities</b>					
<b>All geographic areas, total</b>	<b>195,631</b>	<b>54,502</b>	<b>104,975</b>	<b>856,833</b>	<b>967,920</b>
Canada	36	1,477	3,414	71,560	70,780
Netherlands	162,762	--	--	727,665	896,147
United Kingdom	24,918	--	--	57,521	938
<b>Wholesale and retail trade</b>					
<b>All geographic areas, total</b>	<b>488,339</b>	<b>54,882</b>	<b>997,787</b>	<b>1,277,230</b>	<b>1,538,320</b>
Canada	622	419	19,298	48,403	41,399
France	--	--	17	230	167
Netherlands	180,296	238	2,515	56,496	38,784
Switzerland	339	--	--	--	1
United Kingdom	106,539	8,784	13,086	442,080	674,434
Germany	32,839	1,526	116,304	10,754	18,026
Japan	85,594	1,873	289,022	97,734	83,927
Australia	--	--	96	122	11
<b>Finance, insurance, and real estate</b>					
<b>All geographic areas, total</b>	<b>1,013,772</b>	<b>2,895,902</b>	<b>1,392,593</b>	<b>3,601,182</b>	<b>3,997,849</b>
Canada	105,967	2,459,382	457,033	65,300	41,142
France	28,267	--	--	--	7
Netherlands	162,074	8,214	5,395	1,185,505	1,375,095
Switzerland	95,271	138,478	509	118	36
United Kingdom	168,129	71,516	38,940	2,019,134	2,240,664
Germany	89,535	117,055	2,184	4,413	2,523
Japan	254,808	--	782,411	195,186	10,134
<b>Services</b>					
<b>All geographic areas, total</b>	<b>272,382</b>	<b>8,723</b>	<b>25,576</b>	<b>1,074,881</b>	<b>1,568,563</b>
Canada	--	6,486	1,616	8,954	19,811
France	--	--	335	1,399	2,223
Netherlands	64,280	--	50	500,067	470,728
Switzerland	--	--	--	--	3,379
United Kingdom	207,942	2,237	20,826	552,893	1,039,242
Germany	--	--	--	448	5,678
Japan	--	--	1,327	4,439	4,898
Australia	--	--	27	116	270

<sup>1</sup>Selected country data have been deleted to prevent disclosure of information for individual taxpayers.

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