

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

by William P. Jauquet

The total value of transactions between large foreign-owned domestic corporations and related foreign persons declined for Tax Year 2002 despite the increased number of domestic corporations and related persons engaged in these transactions. The number of large domestic corporations that were 25 percent or more foreign-owned and reported transactions with related foreign parties continued to grow. For 2002, there were 737 foreign-owned domestic corporations, which reported transactions with related foreign persons on Form 5472, up from 612 in 2000 and 610 in 1998. Figure A, which provides statistics on selected items from Form 5472 for Tax Years 1992 through 2002, highlights the extent of the decline in the value of transactions from 2000 levels. The total amounts received (excluding loan balances) declined by 37.2 percent to \$166.7 billion, and the total amounts paid (excluding loan balances) declined by 26.4 percent to \$353.6 billion. While loan balances, both amounts borrowed and amounts loaned, increased for 2002, the net increase on those balances declined by \$11.5 billion. For 2002, the ending balance for the amount borrowed, \$498.8 billion, was \$55.1 billion greater than the beginning balance; for 2000 the difference was \$140.0 billion. For 2002 the ending balance for amounts loaned, \$189.1 billion, was \$44.3 billion greater than the beginning balance; for 2000 this difference was \$46.1 billion. Total inflows, the total received plus the increase between the beginning amounts borrowed and the ending amounts borrowed, equaled \$221.8 billion, a decline of 45.3 percent from the 2000 amount. Total outflows, the total paid plus the increase between the beginning amounts loaned and the ending amounts loaned, equaled \$397.9 billion, a decline of 24.4 percent from the 2000 amount. Taken together, the U.S. corporations in this study sent out more in property, services, and money than they received in transactions with related foreign parties, resulting in a net outflow of \$176.1 billion.

Study 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 99 percent of the reporting corporations included in this study are companies incorporated in the United States. These corporations must report transactions made with each related foreign party during the taxable year [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. Data in this study are not published by individual reporting corporations but instead are published by either the corporation on whose return the Form 5472 was filed or by the country of the related foreign person (or both). See Tables 1, 2, and 3.

Congress, concerned that related party transactions could be manipulated to avoid U.S. taxation, added reporting requirements as part of the Tax Equity and Fiscal Responsibility Act (TEFRA) of 1982 to provide the Internal Revenue Service with more information about the nature and amount of these transactions. The TEFRA reporting requirements led the IRS to publish and distribute Form 5472 [3]. This new form was attached to corporation income tax returns for tax years beginning after December 31, 1983. The data in this study are of particular interest because they cover transactions between U.S. and foreign companies where an arm's-length relationship cannot be assumed.

Statistics of Income conducted this study annually beginning in 1988, then biennially since 1994. For inclusion in this study, a corporation must report \$500

Total value of transactions covered by these statistics declined despite the increased number of domestic corporations and related foreign persons engaged in these transactions.

William P. Jauquet is an economist with the Corporation Research Section, Corporation Statistics Branch. This article was prepared under the direction of Ken Szefflinski, Chief.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

million or more in total receipts and file a Form 5472. In 2002, 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 related party for which it failed to file all reportable transactions on Form 5472 [4].

Decline in Total Amounts Received and Total Amounts Paid

Despite the increase in the number of large foreign-owned domestic corporations and in the number of

related foreign parties covered by the study, the amount that these domestic corporations received from related foreign persons declined compared with 2000 amounts. Peaking at \$297.9 billion in 1998, the total received from related foreign persons (excluding loan balances) has declined in the two successive studies, to \$265.3 billion in 2000 and \$166.7 billion in 2002 (Figure A). Contributing to the decline in the total amount received for 2002 were a 44.4-percent drop in the sales of stock in trade to the United Kingdom (U.K.), decreasing from \$83.8 billion in 2000 to \$46.6 billion in 2002 and a dramatic 97.8-percent drop in the "other amounts" received from

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 2002

[Money amounts are in billions of dollars]

Item	1992	1993	1994	1996	1998	2000	2002
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Foreign-owned domestic corporations with total receipts of \$500 million or more and with Form 5472¹							
Number of returns.....	366	437	444	545	610	612	737
Total assets.....	1,317.3	1,540.5	1,681.6	2,125.8	2,929.4	4,486.1	4,712.3
Total receipts.....	808.0	871.4	944.6	1,175.4	1,292.9	1,920.8	1,851.1
Income subject to U.S. tax.....	14.5	15.7	18.5	36.2	36.4	72.7	46.4
Total U.S. income tax after credits.....	4.1	4.9	5.8	10.2	10.8	20.2	12.1
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
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
Sales of stock in trade.....	49.0	53.1	69.4	65.8	259.4	159.2	110.3
Sales of tangible property other than stock in trade.....	0.7	0.5	1.1	2.8	3.3	4.7	8.2
Consideration for technical, managerial, or like services.....	3.0	3.1	3.6	4.4	10.6	10.9	12.2
Interest.....	1.1	1.1	1.1	1.8	2.7	4.6	4.2
Premiums for insurance or reinsurance.....	2.8	1.4	0.7	0.9	1.0	1.2	1.4
Amounts borrowed, ending balance.....	67.9	88.6	87.9	134.2	206.5	418.2	498.8
Amounts paid to related foreign persons:							
Total (excluding loan balances) ²	139.2	185.3	220.0	212.3	398.9	480.2	353.6
Purchases of stock in trade.....	120.8	153.4	177.9	178.0	348.7	347.0	278.2
Purchases of tangible property other than stock in trade.....	2.6	3.9	2.7	3.9	5.3	7.4	2.4
Consideration for technical, managerial, or like services.....	2.1	2.5	3.4	4.4	6.5	8.5	7.3
Interest.....	5.4	5.7	6.2	8.8	14.5	26.1	24.6
Premiums for insurance or reinsurance.....	3.1	1.7	1.8	1.8	1.8	2.0	14.0
Amounts loaned, ending balance.....	19.2	24.0	28.4	30.4	55.8	97.0	189.1

¹ Includes data for a few foreign life insurance companies filing Form 1120L. See footnote 11 at the end of this article.

² Includes items not shown separately.

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

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

the Netherlands, down from \$85.4 billion in 2000 to \$1.9 billion in 2002 [5]. “Other amounts” act as a catchall for all transaction amounts that do not fit on one of the defined lines of the form.

The amount that domestic corporations paid to related foreign persons declined for the first time since the drop between the 1994 and 1996 studies. In 1996, domestic corporations covered by these statistics made total payments of \$212.3 billion, down from \$220.0 billion in 1994. Following the 1996 study, the total amounts paid climbed to \$398.9 billion in 1998 and \$480.2 billion in 2000. For 2002, total amounts paid declined to \$353.6 billion. The cause of the decline in total amounts paid correlates with the cause of the decline in total amounts received, discussed above. The decline in total amounts paid was caused by a 57.9-percent drop in the purchase of stock in trade from the U.K., down from \$94.9 billion in 2000 to \$39.9 billion in 2002 and on 83.6-percent drop in “other amounts” paid to the Netherlands, down from \$75.0 billion in 2000 to \$12.3 billion in 2002 [6].

The decline in total amounts received and in total amounts paid in 2002 can be further isolated to foreign-controlled domestic corporations in the finance and insurance sector, which transacted with related foreign persons from the U.K. and the Netherlands. For the U.K. despite the increase both in the number of 25-percent foreign-owned domestic corporations (which will subsequently be referred to simply as the “number of returns”) in this industry reporting transactions with related foreign parties and in the number of related foreign parties which transacted with those corporations, the drop in 2002 for sales of stock in trade and purchases of stock in trade came almost entirely from the finance and insurance sector. The number of returns in the finance and insurance sector which reported transactions with at least one related foreign party from the U.K. increased from 26 in 2000 to 41 in 2002. The number of related foreign persons in this category increased from 103 in 2000 to 142 in 2002. See Table 3 for current-year amounts. Despite these increases, the amount domestic corporations in the finance and insurance sector received from sales of stock in trade made to related persons resident and doing business in the U.K. declined 47.2 percent, dropping from \$78.2 billion in 2000 to \$41.3 billion in 2002. The amount paid by domestic corporations in purchases of stock

in trade from related persons in the U.K. similarly declined 71.9 percent, dropping from \$74.5 billion in 2000 to \$20.9 billion in 2002.

Similarly, the drop in “other amounts” received from the Netherlands and “other amounts” paid to the Netherlands also came from the finance and insurance sector, despite the increase in the number of returns in the industrial sector reporting transactions with related foreign persons from the Netherlands and the number of related foreign persons who transacted with those corporations. The number of returns in the finance sector that reported transactions with at least one related foreign person from the Netherlands increased from 13 in 2000 to 15 in 2002 (Table 3). The number of related foreign persons in this category increased from 19 in 2000 to 25 in 2002. Despite these increases, the amount domestic corporations in the finance and insurance sector received in the form of “other amounts” from related persons resident of and doing business in the Netherlands declined 99.1 percent, dropping from \$65.0 billion for 2000 to \$0.6 billion in 2002. “Other amounts” paid by domestic corporations to related persons from the Netherlands similarly declined 99.8 percent, dropping from \$65.0 billion in 2000 to \$0.1 billion in 2002.

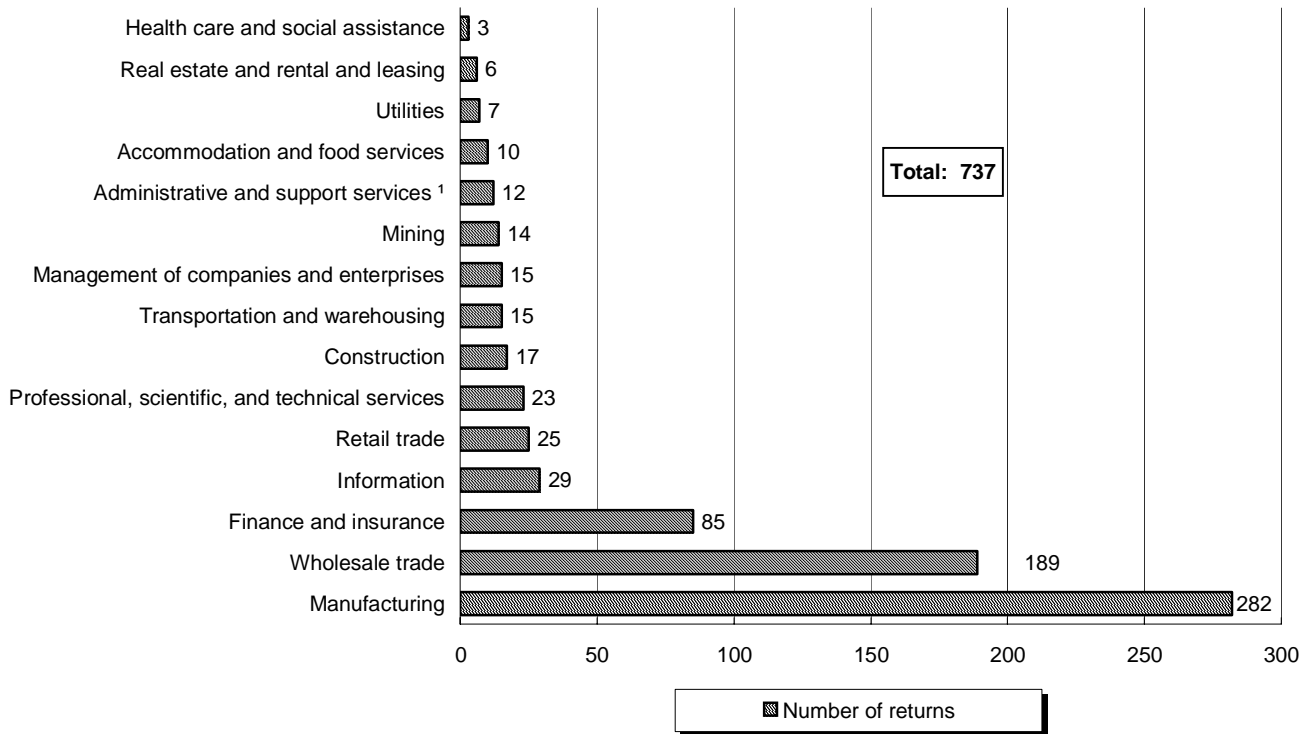
Receipts and Payments by Industrial Sector

Foreign-owned domestic corporations classified in three industrial sectors, wholesale trade, manufacturing, and finance and insurance, were responsible for 79 percent of all related foreign persons and 92 percent of all nonloan transactions. The wholesale trade sector reported the largest amount of nonloan transactions, \$198.3 billion or 38.1 percent of the total receipts and payments, and the second largest number of related foreign persons, 2,879 persons or 19.8 percent of the total. See Table 1 for statistics by industry of the foreign-owned domestic corporation. Total receipts and payments for these 189 wholesale trade corporations rose by 4.7 percent compared with 2000 levels. See Figure B for the number of returns broken out by industry. The wholesale trade sector reported the highest amount of total nonloan receipts and payments largely due to a total paid of \$158.3 billion and the dramatic decrease in nonloan receipts and payments from the finance sector, down from \$309.9 billion in 2000 to \$104.9 billion in 2002. The 282 corporations in the manufacturing sector reported transactions with the

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

Figure B

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 2002



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"; "Agriculture, forestry, fishing, and hunting"; and "Other services (except Public Administration)."

largest number of related foreign persons, 7,794 persons or 53.7 percent of the total, and the second largest amount of total nonloan transactions, \$173.3 billion or 33.3 percent of the total. Due to the drop in total receipts and payments, corporations in the finance and insurance sector reported the third largest amount, \$104.9 billion or 20.2 percent of the total, and the third largest number of related foreign persons, 810 persons or 5.6 percent of the total.

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?

Related persons from only five countries are responsible for 67.9 percent of the total nonloan transactions. In order, the five countries are Japan, the United Kingdom, Canada, Germany, and Switzerland (Figure C). Domestic corporations reporting transactions with related persons from four of these five countries paid out more than they received (meaning that there was a net outflow (not including loan balances) during 2002 from the domestic corporations to the related persons from these particular countries). The largest discrepancy came from related persons resident and doing business in Japan, who were paid \$93.5 billion more than the domestic corporations transacting with them received. The only country among the five where related persons

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

from that country were paid less than domestic corporations transacting with them received was the United Kingdom. Corporations transacting with related persons from the United Kingdom received \$14.7 billion more than they paid to the related foreign persons.

Related parties from 16 countries each accounted for more than 1 percent of total nonloan transactions (Figure C). The additional 11 countries are (in order): South Korea, the Netherlands, France, Singapore, Mexico, Belgium, Hong Kong, Bermuda, Ireland, Sweden, and Taiwan. These 16 countries were responsible for 89.5 percent of total nonloan transactions for 2002. It is notable that transactions between domestic corporations and foreign persons from China do not make up a significant part of these statistics despite China being the U.S.'s fourth largest trading partner in 2002 [7]. The 329 persons from China, 2.3 percent of all foreign persons, accounted

for only 0.3 percent of total nonloan transactions. See Table 2 for statistics by country of related foreign person, including China.

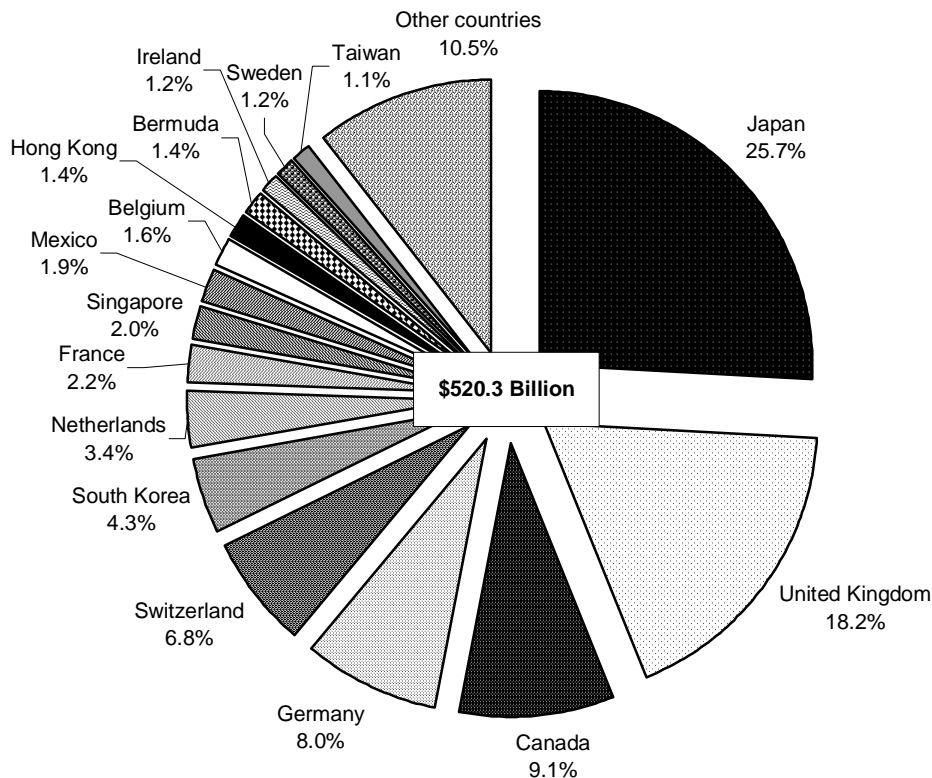
Sample Selection, Data Sources, and Limitations

The foreign-owned domestic corporation statistics were collected annually from 1988 to 1993, then collected biennially since 1994 [8, 9]. The Tax Year 2002 statistics include data from Forms 5472, in general, for all U.S. corporations with total receipts of \$500 million or more, which were owned (25 percent or more) by a foreign person and reported transactions with related foreign persons.

The corporation Statistics of Income study is based on a sample of over 145,000 corporate income tax returns chosen from 5.7 million returns which companies filed for Tax Year 2002, i.e., with accounting periods ending July 2002 through June 2003.

Figure C

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons: Total Value of Nonloan Transactions, by Selected Country of Residence of Related Foreign Persons, Tax Year 2002



Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

These returns were selected after completion of administrative processing but before the start of any audit examinations [10]. 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. Returns, however, with 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 [11]. 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.

For 2002, the 737 "large" foreign-owned domestic corporations filing Forms 5472 comprised 72.1 percent of the total assets and 71.9 percent of the total receipts reported by all 25-percent-or-more foreign-owned domestic corporations. These large corporations accounted for 9.3 percent of the total assets and 9.4 percent of the total receipts reported by all domestic corporations for 2002 (Figure D). These data showed a relative lessening of the importance of these corporations among the total population of domestic corporations. Compare Figure D of

this article with Figure C of the 2000 article. The comparison shows an increase in the percentage of corporate receipts that corporations in this study accounted for among all corporations but decreases in their percentage of assets, income subject to tax, and income tax after credits.

The industry code used to classify returns for Figure A 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 [12]. However, a given return may refer to a company engaged in several business activities or an affiliated group of corporations that conducted different business activities (consolidated return filing). To the extent that some consolidated (and nonconsolidated) returns were engaged in more than one type of business activity, transaction data in this article are not entirely related to the industrial activity under which they are shown.

Explanation of Selected Terms

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

Figure D

Foreign-Owned and Other Domestic Corporations: Selected Items, Tax Year 2002

[Money amounts are in billions of dollars]

Item	All domestic corporations ¹	25-percent-or-more foreign-owned domestic corporations ²		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 domestic corporations	25-percent-or-more foreign-owned domestic corporations ²
	(1)	(2)	(3)	(4)	(5)
Number of returns.....	5,266,607	66,286	737	0.01	1.11
Total assets.....	50,413.5	6,533.9	4,712.3	9.35	72.12
Total receipts.....	19,749.4	2,575.2	1,851.1	9.37	71.88
Income subject to U.S. tax.....	600.6	68.1	46.4	7.73	68.14
Total U.S. income tax after credits.....	153.6	18.5	12.1	7.88	65.41

¹ Includes 12,705 returns of Forms 1120-F (which are foreign corporations doing business in the US.)

² Includes data for a few foreign life insurance corporations filing Form 1120-L. See footnote 11 at the end of this article.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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 on 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 [13].

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.

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 737 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 737 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 2002: 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.

Total Receipts.--Total receipts are the total income of the domestic corporation as reported in the U.S. income tax return. In general, they are 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.

Notes and References

- [1] IR Code section 6038A.
- [2] See IR Code sections 267(b), 482, and 707(b)(1).
- [3] For a more extensive discussion of the legislative history of this reporting requirement see Duffy, Heather R., "Transactions Between Large Foreign-Owned Domestic Corporations

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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 Congressional Records S13057-03, S13147.

- [4] IR Code section 6038A(d).
- [5] Compare Table 3 of this article with Table 3 of “Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000” in 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.
- [6] *Ibid.*
- [7] For an article discussing the U.S. trade deficit with China for 2002, see Leonhardt, David, “Slump Aside, Trade Deficit Hits a Record,” *New York Times*, February 2003, 21, late edition, section C 1. For statistics on U.S. trade with China, listing it as the U.S.’s fourth largest trading partner in 2002, see Foreign Trade Statistics on the U.S. Census Bureau’s Web site at www.census.gov/foreign-trade/top/dst/2002/12/balance.html.
- [8] Additional information about Statistics of Income Form 5472 studies for Tax Years 1988 through 2000 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; and Tax Year 2000, Fall 2003, Volume 23, Number 2.
- [9] 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, and 2002 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.

- [10] For more information on the corporate sample and statistics on corporation income tax returns for 2002, see *Statistics of Income--2002, Corporation Income Tax Returns*.
- [11] 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.
- [12] For the first time in Tax Year 1998, corporate returns reported their principal business activities 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 twenty 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.
- [13] Statistics on domestic corporations controlled by foreign persons for 2000 are reported in Hobbs, James R., “Foreign-Controlled Domestic Corporations, 2000,” *Statistics of Income Bulletin*, Summer 2005, Volume 25, Number 1.

SOURCE: IRS, Statistics of Income Winter 2005-2006 Bulletin, Publication 1136.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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

[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.....	737	4,712,254,880	1,851,085,416	46,445,050	12,108,382
Agriculture, forestry, fishing, and hunting.....	**	**	**	**	**
Mining.....	14	73,911,580	19,578,737	436,193	39,679
Utilities.....	7	54,630,870	21,900,900	2,083	7,058
Construction.....	17	31,239,681	32,182,624	368,848	127,993
Manufacturing.....	282	1,223,499,735	822,694,555	27,329,620	6,093,320
Wholesale trade.....	189	255,926,647	417,664,962	8,016,116	2,603,360
Retail trade.....	25	62,665,529	102,323,874	1,325,535	454,336
Transportation and warehousing.....	15	26,217,852	23,266,314	81,987	33,173
Information.....	29	526,994,672	74,257,619	783,723	258,443
Finance and insurance.....	85	1,857,663,658	233,936,113	4,455,972	1,524,372
Real estate and rental and leasing.....	6	14,280,800	4,841,469	46,011	16,672
Professional, scientific, and technical services.....	23	43,320,083	17,329,897	262,077	82,686
Management of companies and enterprises.....	15	464,841,004	34,125,671	2,969,123	770,276
Administrative and support and waste management and remediation services.....	12	28,723,734	17,016,565	29,264	5,870
Health care and social assistance.....	3	10,718,158	7,360,252	45,705	15,424
Arts, entertainment, and recreation.....	**	**	**	**	**
Accommodation and food services.....	10	31,256,190	18,524,437	279,813	74,848
Other services (except public administration).....	**	**	**	**	**

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 and royalties
(6)	(7)	(8)	(9)	(10)	
All industries.....	14,515	166,722,849	110,256,958	8,172,296	1,815,700
Agriculture, forestry, fishing, and hunting.....	**	**	**	**	**
Mining.....	362	2,849,224	1,817,729	128,069	40,960
Utilities.....	20	97,288	17,377	--	--
Construction.....	461	1,402,020	205,591	771,462	64
Manufacturing.....	7,794	49,882,729	32,600,826	2,336,004	959,297
Wholesale trade.....	2,879	40,009,229	30,391,360	907,340	262,042
Retail trade.....	186	319,759	42,062	350	2,787
Transportation and warehousing.....	250	4,810,151	25,798	21,366	320,083
Information.....	780	3,064,191	270,712	--	201,055
Finance and insurance.....	810	59,210,537	44,434,023	799,495	24,527
Real estate and rental and leasing.....	17	11,853	--	--	--
Professional, scientific, and technical services.....	586	906,403	170,998	2,868	--
Management of companies and enterprises.....	130	521,219	43,478	--	2,397
Administrative and support and waste management and remediation services.....	73	3,378,034	95,328	3,205,342	--
Health care and social assistance.....	34	83,600	83,600	--	--
Arts, entertainment, and recreation.....	**	**	**	**	**
Accommodation and food services.....	109	161,187	46,209	--	2,488
Other services (except public administration).....	**	**	**	**	**

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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--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
	(11)	(12)	(13)	(14)	(15)
All industries.....	2,059,716	12,183,421	5,711,384	4,231,633	1,398,520
Agriculture, forestry, fishing, and hunting.....	**	**	**	**	**
Mining.....	2,031	538,685	902	42,364	--
Utilities.....	--	5,790	--	12,796	--
Construction.....	2,999	137,738	12,337	11,603	--
Manufacturing.....	1,322,691	6,240,490	145,908	1,492,386	17,936
Wholesale trade.....	308,195	2,688,795	392,773	524,334	8,719
Retail trade.....	544	125,392	37	9,247	--
Transportation and warehousing.....	49,361	232,848	2,198,203	2,180	--
Information.....	337,805	885,373	9,051	118,233	180
Finance and insurance.....	559	652,123	2,898,475	1,650,151	1,371,541
Real estate and rental and leasing.....	--	3,300	32	8,521	--
Professional, scientific, and technical services.....	1,458	519,951	2,326	96,882	144
Management of companies and enterprises.....	--	55,697	42,832	225,719	--
Administrative and support and waste management and remediation services.....	--	47,545	4,492	19,922	--
Health care and social assistance.....	--	--	--	--	--
Arts, entertainment, and recreation.....	**	**	**	**	**
Accommodation and food services.....	34,076	49,693	470	17,295	--
Other services (except public administration).....	**	**	**	**	**

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons--continued					
	Other	Amounts borrowed			Amounts paid to related foreign persons	
		Beginning balance	Ending balance	Total (excluding loan balances)	Purchases of stock in trade	
		(16)	(17)	(18)	(19)	(20)
All industries.....	20,893,221	443,786,171	498,848,454	353,585,732	278,158,928	
Agriculture, forestry, fishing, and hunting.....	**	**	**	**	**	
Mining.....	278,485	7,338,618	8,819,445	3,701,189	2,460,886	
Utilities.....	61,325	7,400,078	6,390,614	1,249,669	31,076	
Construction.....	260,227	1,316,594	1,884,641	1,478,177	461,687	
Manufacturing.....	4,767,190	113,773,991	137,046,150	123,454,900	97,879,926	
Wholesale trade.....	4,525,671	26,374,684	31,366,675	158,338,658	149,218,730	
Retail trade.....	139,341	10,899,466	15,099,163	2,959,747	1,173,699	
Transportation and warehousing.....	1,960,312	7,964,574	7,858,743	2,972,608	4,490	
Information.....	1,241,781	54,684,749	57,150,869	6,857,282	2,699,593	
Finance and insurance.....	7,379,644	160,883,020	172,676,263	45,691,941	22,326,200	
Real estate and rental and leasing.....	--	6,368,683	7,469,720	370,339	--	
Professional, scientific, and technical services.....	111,777	7,907,161	6,116,584	3,592,614	1,585,282	
Management of companies and enterprises.....	151,096	22,250,983	29,359,397	1,173,619	192,561	
Administrative and support and waste management and remediation services.....	5,404	8,360,855	10,142,018	848,505	13,896	
Health care and social assistance.....	--	1,295,927	957,965	243,231	81,214	
Arts, entertainment, and recreation.....	**	**	**	**	**	
Accommodation and food services.....	10,956	6,351,379	5,877,848	543,359	--	
Other services (except public administration).....	**	**	**	**	**	

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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--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 and royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions
	(21)	(22)	(23)	(24)	(25)
All industries.....	2,423,142	6,790,906	2,984,581	7,348,632	2,281,961
Agriculture, forestry, fishing, and hunting.....	**	**	**	**	**
Mining.....	37,704	330,780	--	231,758	1,850
Utilities.....	--	--	--	51,899	--
Construction.....	121,869	8,533	42,794	248,504	642
Manufacturing.....	1,298,512	4,129,469	1,644,875	3,576,979	111,213
Wholesale trade.....	891,752	1,886,565	243,893	884,976	162,996
Retail trade.....	1,117	37,046	153,698	40,116	94,262
Transportation and warehousing.....	14,155	86,914	8,510	308,936	1,543,577
Information.....	42,912	178,277	210,573	304,681	82,194
Finance and insurance.....	61	21,965	40,637	713,492	209,563
Real estate and rental and leasing.....	--	--	--	6,589	--
Professional, scientific, and technical services.....	7,839	6,162	555,675	694,873	43,410
Management of companies and enterprises.....	--	497	--	34,039	7,099
Administrative and support and waste management and remediation services.....	7,221	81,764	67,222	13,443	25,156
Health care and social assistance.....	--	--	--	--	--
Arts, entertainment, and recreation.....	**	**	**	**	**
Accommodation and food services.....	--	22,935	16,704	237,212	--
Other services (except public administration).....	**	**	**	**	**

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons--continued				
	Amounts paid to related foreign persons--continued				
	Interest	Premiums for insurance or reinsurance	Other	Amount loaned	
Beginning balance				Ending balance	
	(26)	(27)	(28)	(29)	(30)
All industries.....	24,581,098	13,997,800	15,018,683	144,750,738	189,091,050
Agriculture, forestry, fishing, and hunting.....	**	**	**	**	**
Mining.....	377,220	14,334	246,657	901,162	776,797
Utilities.....	717,572	--	449,123	107,404	109
Construction.....	397,092	29,776	167,281	166,557	360,945
Manufacturing.....	9,377,413	226,618	5,209,895	52,605,390	60,850,162
Wholesale trade.....	1,393,469	18,592	3,637,685	4,128,124	7,642,104
Retail trade.....	1,142,222	160,415	157,170	936,603	213,773
Transportation and warehousing.....	189,330	114,046	702,650	1,608,652	1,864,043
Information.....	2,905,986	5,377	427,688	8,198,652	11,112,876
Finance and insurance.....	5,539,005	13,393,633	3,447,386	68,816,404	95,753,228
Real estate and rental and leasing.....	324,751	--	38,999	137,211	754,055
Professional, scientific, and technical services.....	672,903	5,678	20,793	1,444,139	2,107,125
Management of companies and enterprises.....	503,244	494	435,686	2,438,835	4,234,512
Administrative and support and waste management and remediation services.....	573,820	10,158	55,824	384,594	1,064,709
Health care and social assistance.....	152,787	9,229	--	1,721,007	1,586,762
Arts, entertainment, and recreation.....	**	**	**	**	**
Accommodation and food services.....	253,485	--	13,023	1,154,603	758,837
Other services (except public administration).....	**	**	**	**	**

** In order to avoid disclosure of information for specific corporations, these 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, 2002

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

[Money amounts are in thousands of dollars]

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 and royalties	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All geographic areas, total.....	14,515	166,722,849	110,256,958	8,172,296	1,815,700	2,059,716	12,183,421	5,711,384	4,231,633
Canada.....	759	16,189,659	12,779,266	120,836	167,006	67,794	688,223	80,545	206,915
Latin America, total.....	1,956	7,867,364	6,161,171	84,092	58,736	34,935	901,566	44,573	273,861
Argentina.....	188	128,221	88,790	735	1,970	1,019	5,988	423	17,821
Brazil.....	382	1,652,617	1,558,008	10,337	2,467	4,226	45,484	1,130	18,688
Mexico.....	470	3,708,301	3,029,853	21,405	31,688	25,076	338,049	32,135	61,584
Panama.....	99	830,479	606,085	36,870	3,974	445	81,238	65	50,682
Venezuela.....	116	244,499	151,937	5,085	3,057	214	13,856	1,562	41,378
Other Western Hemisphere, total.....	257	4,306,827	284,286	764,340	2,809	435	159,109	619,692	239,228
Bermuda.....	142	3,514,088	65,009	733,309	106	--	66,082	619,626	157,960
Europe, total.....	7,195	102,657,815	62,835,038	6,176,063	1,438,886	1,821,664	8,104,447	3,411,134	3,041,490
Belgium.....	275	4,805,539	689,572	1,613,040	125,832	5,747	56,382	10,322	61,898
Finland.....	160	940,240	133,213	731	71	3,118	790,459	4,323	417
France.....	888	3,484,437	1,616,481	17,083	66,853	18,297	357,467	469,705	121,958
Germany.....	1,031	10,548,784	6,888,994	86,424	229,902	41,830	1,092,344	296,050	61,450
Ireland.....	201	2,075,283	201,993	515	72,687	39,085	417,484	6,386	27,151
Italy.....	310	619,226	533,630	2,085	2,690	19,339	22,530	1,334	2,011
Netherlands.....	680	5,318,676	1,967,025	5,559	14,896	313,592	691,847	11,931	384,041
Sweden.....	368	2,357,584	540,296	504	12,683	37,913	1,331,271	6,599	15,020
Switzerland.....	425	13,540,826	2,732,872	3,252,624	390,918	1,123,020	1,291,522	1,377,400	555,366
United Kingdom.....	1,443	54,684,714	46,671,889	1,046,013	228,168	208,025	1,947,905	191,161	1,735,177
Africa, total.....	271	104,495	75,924	1,235	3,993	1,070	13,485	890	178
South Africa.....	145	79,873	61,826	337	3,991	975	8,432	505	178
Asia, total.....	3,435	34,194,096	26,995,089	1,016,161	143,301	116,408	2,171,924	1,548,389	454,753
China.....	329	173,277	144,276	5,633	1,997	1,570	11,304	1,927	236
Hong Kong.....	345	3,959,215	3,834,290	1,178	426	13,095	23,163	26,524	35,745
Indonesia.....	113	142,135	100,405	11,799	9,383	1,393	10,601	67	--
Japan.....	875	20,121,107	16,250,439	47,067	67,457	76,136	1,439,733	308,111	405,245
Middle East countries (except OPEC).....	91	264,867	27,378	361	228	822	200,570	185	108
OPEC countries (excluding Indonesia).....	111	515,453	198,018	18,554	50,953	1,838	214,889	5,413	1,803
Singapore.....	422	5,850,626	4,482,449	37,580	2,677	4,725	96,270	1,171,258	1,010
South Korea.....	208	1,992,843	875,934	885,156	3,653	7,944	157,723	25,854	10,546
Taiwan.....	222	411,550	389,776	4	169	5,173	2,587	6,852	37
Oceania, total.....	571	913,653	757,814	8,248	927	17,409	44,817	6,140	8,200
Australia.....	425	874,002	733,550	3,577	851	12,654	42,333	5,836	8,200
Puerto Rico and U.S. Possessions.....	71	488,941	368,371	1,320	42	--	99,850	21	7,009

Footnotes at the end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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--Continued

[Money amounts are in thousands of dollars]

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			
	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 and royalties
			Beginning balance	Ending balance				
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
All geographic areas, total.....	1,398,520	20,893,221	443,786,171	498,848,454	353,585,732	278,158,928	2,423,142	6,790,906
Canada.....	187,661	1,891,412	11,074,544	7,942,230	31,156,963	27,640,161	519,422	164,989
Latin America, total.....	83,494	224,937	12,748,713	11,189,434	16,333,547	14,770,320	14,004	318,289
Argentina.....	4,282	7,194	74,502	58,056	841,424	831,491	--	--
Brazil.....	13	12,264	35,545	74,863	1,942,349	1,908,603	481	14
Mexico.....	60,140	108,371	410,826	1,687,867	6,142,834	5,815,991	4,087	4,013
Panama.....	4	51,115	2,332,488	1,283,904	36,150	18,963	9,092	42
Venezuela.....	3,564	23,847	40,114	40,389	3,412,450	3,348,441	--	--
Other Western Hemisphere, total.....	131,553	2,105,375	3,691,258	3,819,860	4,781,391	954,186	42,084	39,970
Bermuda.....	131,553	1,740,444	3,196,536	3,082,603	3,583,292	533,553	41,494	--
Europe, total.....	940,973	14,888,120	404,858,625	461,896,561	139,602,869	83,979,642	653,926	2,550,865
Belgium.....	157,071	2,085,674	900,546	6,003,455	3,508,164	881,180	9,339	21,587
Finland.....	400	7,508	2,853,656	1,571,357	3,426,874	3,269,821	71	18,964
France.....	62,475	754,117	43,792,214	36,146,905	7,899,038	4,134,315	39,129	518,727
Germany.....	45,221	1,806,569	20,326,238	21,838,387	31,336,040	24,231,646	71,175	392,111
Ireland.....	115,322	1,194,660	14,914,140	15,364,841	4,068,962	548,998	2,745	61,451
Italy.....	4,198	31,409	459,846	230,744	1,101,314	930,920	10,803	13,076
Netherlands.....	22,517	1,907,266	72,227,850	92,604,989	12,245,621	3,969,368	50,555	268,121
Sweden.....	2,669	410,628	4,306,110	4,116,293	3,770,023	2,672,213	5,363	209,739
Switzerland.....	398,765	2,418,339	34,160,936	85,167,031	22,089,844	7,735,903	313,742	517,254
United Kingdom.....	123,525	2,532,853	137,710,665	136,148,092	39,939,644	29,610,086	68,122	441,818
Africa, total.....	2,002	5,719	330,345	337,297	133,755	81,001	892	--
South Africa.....	2,002	1,628	330,000	336,101	93,461	80,586	16	--
Asia, total.....	29,377	1,718,693	7,596,879	10,690,598	157,203,763	146,739,514	1,192,374	3,715,372
China.....	--	6,333	331	9,601	1,171,198	1,133,971	625	1,042
Hong Kong.....	2,619	22,174	1,171,135	1,940,542	3,177,656	2,655,091	79,694	473
Indonesia.....	1,645	6,842	875	1,346	247,588	226,639	16,687	17
Japan.....	15,939	1,510,979	5,072,287	6,763,761	113,655,561	106,404,048	921,604	3,683,399
Middle East countries (except OPEC).....	12	35,204	611	2,754	833,125	719,081	3,253	--
OPEC countries (excluding Indonesia).....	--	23,984	2,230	3,583	5,858,999	5,656,379	98	--
Singapore.....	4,093	50,564	53,366	30,590	4,442,024	2,808,882	26,620	691
South Korea.....	26	26,006	1,208,713	1,673,361	20,500,807	19,993,962	123,121	29,692
Taiwan.....	998	5,955	81,709	221,597	5,353,505	5,296,146	7,434	--
Oceania, total.....	18,458	51,639	3,356,310	2,713,677	1,769,543	1,481,699	440	1,420
Australia.....	17,834	49,167	3,192,033	2,404,988	1,166,249	891,501	440	1,420
Puerto Rico and U.S. Possessions.....	5,001	7,327	129,497	258,796	2,603,902	2,512,405	--	--

Footnotes at the end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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--Continued

[Money amounts are in thousands of dollars]

Residence of related foreign person ¹	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
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All geographic areas, total.....	2,984,581	7,348,632	2,281,961	24,581,098	13,997,800	15,018,683	144,750,738	189,091,050
Canada.....	3,145	1,130,578	35,127	499,268	210,967	953,306	23,411,271	16,696,942
Latin America, total.....	9,285	232,800	42,305	574,947	135,978	235,620	3,193,112	2,911,981
Argentina.....	167	3,964	1,923	1,180	71	2,629	6,129	26,897
Brazil.....	157	10,459	10,628	3,129	--	8,877	300,599	248,403
Mexico.....	8,748	143,012	16,681	13,623	2,524	134,155	430,419	458,322
Panama.....	--	549	134	--	1	7,369	162,874	75,703
Venezuela.....	--	3,468	1,069	--	11	59,461	502,071	500,896
Other Western Hemisphere, total.....	150,876	94,318	36,739	282,185	2,452,929	728,104	6,216,854	9,407,863
Bermuda.....	--	7,594	8,351	128,149	2,263,544	600,607	4,785,607	7,769,710
Europe, total.....	2,518,571	4,461,519	364,158	23,030,739	11,173,060	10,870,388	107,978,560	150,711,114
Belgium.....	101,046	49,440	5,032	225,180	22,616	2,192,743	1,274,468	1,269,321
Finland.....	291	44,208	130	78,861	2,306	12,223	82,590	206,868
France.....	219,310	651,257	22,277	1,701,876	255,944	356,204	21,337,246	18,705,895
Germany.....	753,729	171,530	60,307	1,401,160	3,367,895	886,486	3,016,027	3,888,765
Ireland.....	7,130	52,634	1,453	676,243	2,071,283	647,025	998,276	1,339,254
Italy.....	1,248	71,826	7,544	7,296	5,496	53,106	25,475	322,615
Netherlands.....	75,272	712,584	43,717	3,732,106	46,769	3,347,128	7,213,204	9,051,930
Sweden.....	19,788	195,644	16,107	395,318	39,143	216,708	1,801,758	1,705,468
Switzerland.....	830,319	458,367	64,362	6,764,814	4,872,207	532,876	15,769,162	26,086,613
United Kingdom.....	500,185	1,685,346	130,390	4,720,146	469,741	2,313,809	53,728,220	83,943,164
Africa, total.....	4	8,136	1,216	--	31	42,474	12,410	7,865
South Africa.....	4	6,919	643	--	31	5,262	9,987	7,063
Asia, total.....	302,478	1,283,195	1,746,468	133,928	17,460	2,072,974	3,775,858	7,283,552
China.....	2	5,159	4,705	--	--	25,695	3,744	17,635
Hong Kong.....	7	72,265	105,445	8,201	159	256,320	560,264	368,622
Indonesia.....	--	1,923	1,294	--	--	1,029	10,143	20,157
Japan.....	265,466	547,114	83,448	111,386	7,368	1,631,728	2,796,251	6,444,681
Middle East countries (except OPEC).....	4	101,293	372	--	6,497	2,625	257	874
OPEC countries (excluding Indonesia).....	90	175,409	911	9,031	--	17,080	66,818	113,609
Singapore.....	3,008	63,731	1,505,490	268	3,436	29,899	139,190	122,747
South Korea.....	31,873	271,166	11,086	4,713	--	35,194	188,502	164,550
Taiwan.....	444	7,059	19,971	--	--	22,452	7,325	15,514
Oceania, total.....	221	53,878	55,344	58,271	7,308	110,962	36,746	2,032,515
Australia.....	205	53,501	54,404	51,723	7,308	105,748	32,026	2,025,011
Puerto Rico and U.S. Possessions.....	--	84,208	606	1,760	68	4,855	125,927	39,218

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

NOTES: OPEC is the abbreviation for the Organization of Petroleum Exporting Countries. Detail may not add to totals because of rounding.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and residence of related foreign person ¹	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons						
			Amounts received from related foreign persons						
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and 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 industries									
All geographic areas.....	737	14,515	166,722,849	110,256,958	8,172,296	1,815,700	2,059,716	12,183,421	5,711,384
Australia.....	236	425	874,002	733,550	3,577	851	12,654	42,333	5,836
Belgium.....	152	275	4,805,539	689,572	1,613,040	125,832	5,747	56,382	10,322
Bermuda.....	60	142	3,514,088	65,009	733,309	106	--	66,082	619,626
Brazil.....	201	382	1,652,617	1,558,008	10,337	2,467	4,226	45,484	1,130
Canada.....	358	759	16,189,659	12,779,266	120,836	167,006	67,794	688,223	80,545
France.....	263	888	3,484,437	1,616,481	17,083	66,853	18,297	357,467	469,705
Germany.....	297	1,031	10,548,784	6,888,994	86,424	229,902	41,830	1,092,344	296,050
Hong Kong.....	201	345	3,959,215	3,834,290	1,178	426	13,095	23,163	26,524
Ireland.....	134	201	2,075,283	201,993	515	72,687	39,085	417,484	6,386
Japan.....	320	875	20,121,107	16,250,439	47,067	67,457	76,136	1,439,733	308,111
Mexico.....	225	470	3,708,301	3,029,853	21,405	31,688	25,076	338,049	32,135
Netherlands.....	234	680	5,318,676	1,967,025	5,559	14,896	313,592	691,847	11,931
Singapore.....	228	422	5,850,626	4,482,449	37,580	2,677	4,725	96,270	1,171,258
South Korea.....	130	208	1,992,843	875,934	885,156	3,653	7,944	157,723	25,854
Sweden.....	117	368	2,357,584	540,296	504	12,683	37,913	1,331,271	6,599
Switzerland.....	165	425	13,540,826	2,732,872	3,252,624	390,918	1,123,020	1,291,522	1,377,400
Taiwan.....	133	222	411,550	389,776	4	169	5,173	2,587	6,852
United Kingdom.....	396	1,443	54,684,714	46,671,889	1,046,013	228,168	208,025	1,947,905	191,161
Agriculture, forestry, fishing, and hunting									
All geographic areas.....	**	**	**	**	**	**	**	**	**
Mining									
All geographic areas.....	14	362	2,849,224	1,817,729	128,069	40,960	2,031	538,685	902
Australia.....	8	14	10,220	2,801	135	45	--	1,506	--
Belgium.....	3	4	1,326	988	234	--	--	--	--
Bermuda.....	4	7	47,737	11,102	2,349	106	--	257	--
Brazil.....	5	16	1,090,140	1,085,187	3,150	2	--	128	--
Canada.....	7	26	85,673	3,240	7,283	4,664	--	52,179	902
France.....	5	17	88,982	49,999	4,435	9	--	9,795	--
Germany.....	3	7	42,165	35,696	2,514	6	--	2,426	--
Ireland.....	3	5	3,322	50	--	--	--	506	--
Japan.....	3	4	23,059	16,916	382	--	--	1,499	--
Mexico.....	3	9	38,579	15,874	9,085	541	--	4,628	--
Netherlands.....	3	11	32,977	220	--	--	--	21,198	--
Singapore.....	4	17	117,343	80,611	5,473	828	673	17,337	--
United Kingdom.....	6	33	198,443	148,958	5,036	59	1,358	14,584	--
Utilities									
All geographic areas.....	7	20	97,288	17,377	--	--	--	5,790	--
Canada.....	3	7	91,498	17,377	--	--	--	--	--
United Kingdom.....	3	7	5,790	--	--	--	--	5,790	--

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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
--Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and residence of related foreign person ¹	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons							Commissions
			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, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Construction										
All geographic areas.....	17	461	1,402,020	205,591	771,462	64	2,999	137,738	12,337	
Australia.....	4	9	31,240	3,760	--	--	--	3,149	--	
Brazil.....	3	5	9,061	7,583	--	--	1,003	185	--	
Canada.....	5	14	65,443	57,074	1,100	10	--	6,288	8	
France.....	5	14	3,744	3,588	91	--	--	7	--	
Germany.....	8	31	16,948	8,470	67	--	325	7,838	22	
Hong Kong.....	3	10	3,810	2,710	--	--	--	1,089	11	
Japan.....	3	5	2,717	2,511	--	--	--	200	--	
Netherlands.....	4	16	22,635	2,504	340	--	337	19,349	13	
Singapore.....	6	9	7,407	6,208	--	--	--	1,135	2	
Switzerland.....	3	50	151,423	4,421	--	--	275	47,003	--	
United Kingdom.....	9	42	31,259	10,035	15,114	--	159	3,213	1	
Manufacturing										
All geographic areas.....	282	7,794	49,882,729	32,600,826	2,336,004	959,297	1,322,691	6,240,490	145,908	
Australia.....	107	218	391,975	359,688	413	223	415	23,591	160	
Belgium.....	82	178	2,454,709	644,490	1,612,013	124,223	2,903	35,272	8,815	
Bermuda.....	19	30	53,448	--	--	--	--	28,098	--	
Brazil.....	115	245	424,009	400,157	7,110	2,279	498	8,950	--	
Canada.....	170	392	8,742,091	7,607,719	100,031	72,954	55,840	458,016	47,508	
France.....	131	520	1,254,865	914,101	12,419	21,041	5,400	185,673	7,614	
Germany.....	147	588	7,147,223	6,193,625	81,360	95,203	19,477	275,578	6,315	
Hong Kong.....	76	137	362,459	353,304	780	--	735	4,657	24	
Ireland.....	59	101	542,186	180,651	23	72,686	38,410	195,029	366	
Japan.....	140	336	2,721,132	1,939,697	37,006	16,799	1,437	374,894	21,601	
Mexico.....	128	298	2,740,550	2,481,524	9,069	30,669	9,077	56,626	2,523	
Netherlands.....	110	391	2,570,614	1,365,139	3,532	2,239	24,097	572,309	7,007	
Singapore.....	99	211	771,768	708,785	32,020	317	106	23,427	1,910	
South Korea.....	67	115	166,791	151,072	3,146	332	588	2,358	9	
Sweden.....	74	256	1,912,382	412,847	504	7,269	32,245	1,164,460	3,682	
Switzerland.....	80	217	5,393,061	2,068,577	46,922	254,697	1,065,553	777,609	11,534	
Taiwan.....	62	119	312,067	306,106	1	169	2,260	380	445	
United Kingdom.....	173	710	6,196,718	3,932,703	224,726	160,130	50,099	935,467	14,528	
Wholesale trade										
All geographic areas.....	189	2,879	40,009,229	30,391,360	907,340	262,042	308,195	2,688,795	392,773	
Australia.....	60	74	361,305	343,876	697	182	369	1,358	302	
Belgium.....	32	44	1,877,213	37,997	793	1,482	--	2,612	138	
Bermuda.....	8	14	168,943	11,833	--	--	--	290	--	
Brazil.....	47	72	89,811	54,219	--	148	--	27,775	1,117	
Canada.....	80	128	5,019,718	4,912,964	1,506	846	2,619	40,498	403	
France.....	58	161	887,421	604,048	138	9,104	474	98,454	1,253	
Germany.....	80	193	1,508,196	574,756	2,483	36,172	--	554,171	3,675	
Hong Kong.....	69	108	724,932	710,822	42	426	267	2,182	4,100	
Ireland.....	19	23	939,886	8,701	493	1	--	8,963	1,708	
Japan.....	105	400	16,176,646	13,887,467	9,680	44,968	41,293	923,685	271,859	
Mexico.....	53	102	813,814	514,916	3,251	402	58	267,467	21,012	
Netherlands.....	50	93	1,173,202	597,588	1,687	11,933	243,692	74,595	813	
Singapore.....	42	69	1,818,169	724,580	882,010	547	6,991	154,065	25,846	
South Korea.....	72	114	3,660,554	3,631,677	87	917	857	16,032	6,222	
Sweden.....	15	18	76,947	47,573	--	16	--	12,655	99	
Switzerland.....	30	59	1,200,988	646,001	360	136,221	--	383,465	31,526	
Taiwan.....	47	69	74,523	70,374	3	--	263	13	2,677	
United Kingdom.....	90	208	1,365,114	1,203,000	1,219	9,635	9,728	30,498	4,948	

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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
--Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and residence of related foreign person ¹	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons						
			Amounts received from related foreign persons						
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and 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)	
Retail trade									
All geographic areas.....	25	186	319,759	42,062	350	2,787	544	125,392	37
Belgium.....	3	4	1,095	--	--	--	--	--	--
Brazil.....	4	6	6,314	6,314	--	--	--	--	--
Canada.....	6	9	18,345	3,702	270	--	444	13,929	--
France.....	3	23	9,897	2,724	--	--	--	--	37
Germany.....	5	8	9,713	3,589	--	2,787	100	775	--
Hong Kong.....	4	6	609	609	--	--	--	--	--
Ireland.....	4	4	10,654	--	--	--	--	10,654	--
Japan.....	4	7	28,483	18,489	--	--	--	9,994	--
Netherlands.....	6	17	2,059	25	--	--	--	252	--
Switzerland.....	7	18	3,104	100	--	--	--	3,004	--
United Kingdom.....	10	19	97,688	2,673	80	--	--	86,784	--
Transportation and warehousing									
All geographic areas.....	15	250	4,810,151	25,798	21,366	320,083	49,361	232,848	2,198,203
Australia.....	4	5	7,535	--	--	--	--	3,915	--
Belgium.....	4	4	284,812	--	--	--	--	2,208	--
Brazil.....	4	6	5,119	47	77	--	--	3,344	--
Canada.....	8	13	1,360,947	640	10,563	59,279	--	13,308	9,496
France.....	4	4	7,718	--	--	--	--	3,193	--
Germany.....	5	10	34,463	12,811	--	--	--	6,880	--
Hong Kong.....	6	7	30,497	9,106	--	--	--	11,398	4,341
Ireland.....	4	4	12,286	--	--	--	--	1,319	--
Japan.....	5	9	163,557	316	--	5,494	--	89,075	2,990
Mexico.....	6	7	13,133	226	--	--	9,907	2,468	--
Netherlands.....	6	7	48,226	--	--	--	39,454	1,121	--
Singapore.....	5	7	1,210,213	--	--	--	--	37,074	1,156,127
South Korea.....	3	3	4,066	--	--	--	--	930	--
Sweden.....	3	3	1,839	--	--	--	--	73	--
Taiwan.....	4	5	3,430	--	--	--	--	1,370	--
United Kingdom.....	9	25	247,759	2,396	--	--	--	14,613	--
Information									
All geographic areas.....	29	780	3,064,191	270,712	--	201,055	337,805	885,373	9,051
Australia.....	14	37	25,793	13,437	--	401	9,091	2,720	75
Belgium.....	6	12	4,473	6	--	127	2,298	2,034	--
Bermuda.....	4	12	42,074	42,074	--	--	--	--	--
Brazil.....	8	11	7,014	3,652	--	38	2,725	22	--
Canada.....	20	46	186,521	54,358	--	14,792	8,353	9,078	768
France.....	15	44	89,102	3,533	--	36,098	11,126	1,606	--
Germany.....	15	60	177,831	7,139	--	95,734	20,634	28,356	366
Hong Kong.....	11	23	10,949	814	--	--	9,560	29	--
Ireland.....	9	16	203,747	65	--	--	--	833	1
Japan.....	15	32	65,123	14,666	--	91	33,405	2,988	--
Mexico.....	9	14	14,785	4,571	--	76	6,035	2,646	--
Netherlands.....	17	48	466,933	718	--	725	3,855	1,946	--
Singapore.....	11	19	31,217	26,516	--	614	3,052	20	--
South Korea.....	9	11	3,421	283	--	2,774	365	--	--
Sweden.....	8	26	144,864	13	--	5,398	5,563	128,638	--
Switzerland.....	8	19	210,974	13,692	--	--	57,159	7,767	261
Taiwan.....	6	8	2,850	185	--	--	2,650	10	--
United Kingdom.....	20	122	1,255,014	66,306	--	44,100	127,225	695,919	7,417

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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
--Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and residence of related foreign person ¹	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons						
			Amounts received from related foreign persons						
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and 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)	
Finance and insurance									
All geographic areas.....	85	810	59,210,537	44,434,023	799,495	24,527	559	652,123	2,898,475
Australia.....	20	33	27,795	--	--	--	--	4,351	4,058
Belgium.....	9	10	160,968	--	--	--	--	--	1,369
Bermuda.....	20	69	2,430,496	--	--	--	--	16,640	619,626
Brazil.....	4	4	2	--	--	--	--	--	2
Canada.....	32	63	409,238	5,155	--	11,650	538	36,793	7,777
France.....	22	48	1,062,263	--	--	--	--	32,686	460,403
Germany.....	18	34	1,327,969	--	--	--	--	1,575	283,459
Hong Kong.....	17	22	2,810,859	2,756,891	--	--	--	2,917	7,742
Ireland.....	19	25	144,791	--	--	--	--	3,570	4,312
Japan.....	26	47	770,010	346,225	--	--	--	10,582	7,169
Mexico.....	11	13	61,337	18	--	--	--	588	155
Netherlands.....	15	25	940,260	--	--	--	--	25	3,204
Singapore.....	17	23	49,314	28,150	--	--	--	460	6,980
Sweden.....	5	10	24,855	--	--	--	--	21,962	246
Switzerland.....	20	34	3,370,250	--	--	--	--	68,612	1,334,079
Taiwan.....	3	3	998	--	--	--	--	--	--
United Kingdom.....	41	142	44,785,045	41,286,631	799,495	12,877	--	94,433	149,229
Real estate and rental and leasing									
All geographic areas.....	6	17	11,853	--	--	--	--	3,300	32
Professional, scientific, and technical services									
All geographic areas.....	23	586	906,403	170,998	2,868	--	1,458	519,951	2,326
Australia.....	10	17	13,815	9,683	2,332	--	--	1,742	--
Belgium.....	7	9	2,663	1,705	--	--	--	908	--
Brazil.....	8	12	6,463	749	--	--	--	5,080	--
Canada.....	13	32	154,606	116,450	83	--	--	26,169	--
France.....	9	36	15,069	501	--	--	--	13,526	10
Germany.....	8	79	217,010	2,501	--	--	--	199,446	2,044
Hong Kong.....	8	13	765	9	--	--	--	755	--
Ireland.....	7	8	192,522	296	--	--	--	192,221	--
Japan.....	9	17	29,875	10,770	--	--	--	18,973	--
Mexico.....	6	16	6,006	1,339	--	--	--	3,565	--
Netherlands.....	11	32	1,287	832	--	--	--	343	--
Singapore.....	9	15	943	90	--	--	--	785	--
South Korea.....	3	3	392	--	--	--	--	369	--
Sweden.....	5	5	289	5	--	--	--	251	--
Switzerland.....	8	11	2,910	81	--	--	--	2,625	--
Taiwan.....	5	7	1,013	--	--	--	--	813	184
United Kingdom.....	13	75	213,537	5,192	342	--	1,430	30,976	5
Management of companies and enterprises									
All geographic areas.....	15	130	521,219	43,478	--	2,397	--	55,697	42,832
Australia.....	4	5	1,544	303	--	--	--	--	1,241
Canada.....	5	7	47,512	586	--	1,691	--	25,423	13,683
France.....	4	8	52,061	37,966	--	601	--	11,082	388
Ireland.....	4	4	303	--	--	--	--	228	--
Japan.....	5	10	117,615	1,639	--	105	--	4,314	--
Mexico.....	3	3	238	238	--	--	--	--	--
Switzerland.....	3	4	75	--	--	--	--	--	--
United Kingdom.....	8	24	199,246	--	--	--	--	1,131	14,531

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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 --Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and residence of related foreign person ¹	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons						
			Amounts received from related foreign persons						
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and 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)	
Administrative and support and waste management and remediation services									
All geographic areas.....	12	73	3,378,034	95,328	3,205,342	--	--	47,545	4,492
Netherlands	5	10	3,585	--	--	--	--	--	--
United Kingdom.....	6	17	31,644	13,996	--	--	--	13,065	--
Health care and social assistance									
All geographic areas.....	3	34	83,600	83,600	--	--	--	--	--
Arts, entertainment, and recreation									
All geographic areas.....	**	**	**	**	**	**	**	**	**
Accommodation and food services									
All geographic areas.....	10	109	161,187	46,209	--	2,488	34,076	49,693	470
France.....	3	9	13,294	--	--	--	1,297	1,445	--
United Kingdom.....	4	12	57,423	--	--	1,367	18,026	21,433	470
Other services									
All geographic areas.....	**	**	**	**	**	**	**	**	**

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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
--Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and 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 and royalties
				Beginning balance	Ending balance				
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All industries									
All geographic areas.....	4,231,633	1,398,520	20,893,221	443,786,171	498,848,454	353,585,732	278,158,928	2,423,142	6,790,906
Australia.....	8,200	17,834	49,167	3,192,033	2,404,988	1,166,249	891,501	440	1,420
Belgium.....	61,898	157,071	2,085,674	900,546	6,003,455	3,508,164	881,180	9,339	21,587
Bermuda.....	157,960	131,553	1,740,444	3,196,536	3,082,603	3,583,292	533,553	41,494	--
Brazil.....	18,688	13	12,264	35,545	74,863	1,942,349	1,908,603	481	14
Canada.....	206,915	187,661	1,891,412	11,074,544	7,942,230	31,156,963	27,640,161	519,422	164,989
France.....	121,958	62,475	754,117	43,792,214	36,146,905	7,899,038	4,134,315	39,129	518,727
Germany.....	61,450	45,221	1,806,569	20,326,238	21,838,387	31,336,040	24,231,646	71,175	392,111
Hong Kong.....	35,745	2,619	22,174	1,171,135	1,940,542	3,177,656	2,655,091	79,694	473
Ireland.....	27,151	115,322	1,194,660	14,914,140	15,364,841	4,068,962	548,998	2,745	61,451
Japan.....	405,245	15,939	1,510,979	5,072,287	6,763,761	113,655,561	106,404,048	921,604	3,683,399
Mexico.....	61,584	60,140	108,371	410,826	1,687,867	6,142,834	5,815,991	4,087	4,013
Netherlands.....	384,041	22,517	1,907,266	72,227,850	92,604,989	12,245,621	3,969,368	50,555	268,121
Singapore.....	1,010	4,093	50,564	53,366	30,590	4,442,024	2,808,882	26,620	691
South Korea.....	10,546	26	26,006	1,208,713	1,673,361	20,500,807	19,993,962	123,121	29,692
Sweden.....	15,020	2,669	410,628	4,306,110	4,116,293	3,770,023	2,672,213	5,363	209,739
Switzerland.....	555,366	398,765	2,418,339	34,160,936	85,167,031	22,089,844	7,735,903	313,742	517,254
Taiwan.....	37	998	5,955	81,709	221,597	5,353,505	5,296,146	7,434	--
United Kingdom.....	1,735,177	123,525	2,532,853	137,710,665	136,148,092	39,939,644	29,610,086	68,122	441,818
Agriculture, forestry, fishing, and hunting									
All geographic areas.....	**	**	**	**	**	**	**	**	**
Mining									
All geographic areas.....	42,364	--	278,485	7,338,618	8,819,445	3,701,189	2,460,886	37,704	330,780
Australia.....	4,933	--	799	1	4,140	9,759	--	45	--
Belgium.....	--	--	105	--	--	862	--	--	--
Bermuda.....	--	--	33,924	--	700	12,507	--	--	--
Brazil.....	--	--	1,673	1,089	--	434,709	--	--	--
Canada.....	1,782	--	15,623	284,093	395,897	328,001	294,533	3,368	147
France.....	--	--	24,744	8,010	592	70,489	18,193	14,133	145
Germany.....	--	--	1,524	38,000	38,000	194	--	--	--
Ireland.....	--	--	2,766	--	13,701	15,071	--	--	13,701
Japan.....	--	--	4,262	--	--	54,580	6,575	7,526	731
Mexico.....	--	--	8,450	3,320	47,389	476	--	--	--
Netherlands.....	--	--	11,559	201	3	679	--	--	--
Singapore.....	--	--	12,420	83	131	15,434	12,296	1	40
United Kingdom.....	898	--	27,551	1,825,558	2,036,105	206,395	3,775	916	619
Utilities									
All geographic areas.....	12,796	--	61,325	7,400,078	6,390,614	1,249,669	31,076	--	--
Canada.....	12,796	--	61,325	777,079	587,275	575,899	31,076	--	--
United Kingdom.....	--	--	--	6,622,999	5,569,506	632,350	--	--	--

Footnotes at end of table

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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
--Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and 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 and royalties
				Beginning balance	Ending balance				
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Construction									
All geographic areas.....	11,603	--	260,227	1,316,594	1,884,641	1,478,177	461,687	121,869	8,533
Australia.....	--	--	24,330	504,862	606,771	89,090	29	--	--
Brazil.....	--	--	290	--	--	438	266	--	--
Canada.....	123	--	841	8,835	46,455	30,987	25,667	--	39
France.....	--	--	58	--	--	26,829	7,164	2,021	5,000
Germany.....	--	--	226	25,554	23,901	61,822	47,497	--	--
Hong Kong.....	--	--	--	--	--	9	--	--	--
Japan.....	--	--	6	--	--	3,524	3,392	--	--
Netherlands.....	92	--	--	106,605	58,961	21,376	196	--	--
Singapore.....	--	--	62	--	--	2,486	77	--	--
Switzerland.....	7,153	--	92,571	194,000	844,000	537,321	99,011	1,730	3,494
United Kingdom.....	--	--	2,736	269,988	97,778	38,834	20,758	86	--
Manufacturing									
All geographic areas.....	1,492,386	17,936	4,767,190	113,773,991	137,046,150	123,454,900	97,879,926	1,298,512	4,129,469
Australia.....	560	79	6,845	314,716	244,172	206,268	164,358	395	1,075
Belgium.....	6,389	25	20,579	143,602	4,826,781	1,135,462	736,978	9,339	21,155
Bermuda.....	16,790	8,465	94	1,264,841	1,447,424	226,801	21	--	--
Brazil.....	1,021	4	3,990	12,212	3,286	1,000,793	984,050	138	--
Canada.....	84,280	5,192	310,552	1,633,401	2,161,044	21,039,418	19,628,821	504,336	112,857
France.....	7,295	350	100,972	13,267,105	13,318,491	4,470,077	2,601,659	15,116	404,585
Germany.....	21,723	154	453,789	1,108,790	3,387,685	8,169,536	7,137,850	68,688	380,573
Hong Kong.....	456	--	2,503	30,337	30,981	1,258,627	1,241,387	193	158
Ireland.....	11,606	139	43,276	5,055,209	4,548,428	929,458	418,245	2,745	31,189
Japan.....	6,986	420	322,292	262,588	1,101,432	26,474,260	23,186,002	544,148	2,265,964
Mexico.....	56,538	37	94,488	68,433	1,216,348	2,661,862	2,424,692	3,302	36
Netherlands.....	12,663	688	582,941	9,922,962	20,274,827	6,696,767	2,246,798	25,795	60,818
Singapore.....	282	64	4,857	1,443	3,312	870,807	798,370	19,558	426
South Korea.....	--	26	9,259	176,941	176,622	1,487,172	1,478,436	418	--
Sweden.....	8,059	20	283,297	3,624,370	3,610,598	3,112,333	2,283,440	5,346	177,968
Switzerland.....	533,849	77	634,244	9,418,510	29,455,510	10,104,510	5,824,084	9,499	216,458
Taiwan.....	26	--	2,680	319	123	384,372	372,637	7,165	--
United Kingdom.....	574,923	1,592	302,550	27,256,247	24,114,356	11,982,196	7,720,822	53,004	354,705
Wholesale trade									
All geographic areas.....	524,334	8,719	4,525,671	26,374,684	31,366,675	158,338,658	149,218,730	891,752	1,886,565
Australia.....	2,428	--	12,094	--	907,527	732,878	722,992	--	--
Belgium.....	52,509	--	1,781,683	636,163	65,830	1,895,276	120,690	--	--
Bermuda.....	6,716	--	150,104	--	20,387	544,339	533,532	--	--
Brazil.....	3,075	--	3,477	348	8,234	490,305	486,004	29	--
Canada.....	26,159	6	34,716	1,002,040	307,714	7,612,618	7,517,700	1,173	4,319
France.....	18,869	--	155,082	2,128,785	2,651,952	1,576,832	1,125,859	7,857	96,360
Germany.....	2,291	8,571	326,077	1,991,538	2,459,951	17,613,329	16,835,724	1,371	10,817
Hong Kong.....	1,067	--	6,026	2,930	4,336	1,499,685	1,398,069	37,298	4
Ireland.....	2,193	--	917,827	422,729	549,064	621,636	120,742	--	--
Japan.....	329,055	--	668,640	840,603	1,110,378	82,013,728	79,314,086	369,887	1,398,184
Mexico.....	4,322	--	2,387	14,091	208,276	3,400,666	3,372,874	--	338
Netherlands.....	3,969	--	238,924	5,385,892	5,779,723	2,278,559	1,718,236	24,760	120,847
Singapore.....	10,546	--	13,584	1,031,773	1,496,284	18,984,063	18,511,575	122,703	29,692
South Korea.....	721	--	4,041	47,437	17,422	1,889,839	1,875,895	7,061	--
Sweden.....	40	--	16,563	2,295	1,053	182,211	165,462	17	--
Switzerland.....	2,333	--	1,081	1,287,102	2,832,526	1,812,456	1,120,627	295,291	202,151
Taiwan.....	11	--	1,181	12,607	126,522	4,086,284	4,082,784	269	--
United Kingdom.....	25,812	--	80,274	5,651,631	6,091,785	1,145,609	772,663	3,388	4,940

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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
--Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and 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 and royalties
				Beginning balance	Ending balance				
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Retail trade									
All geographic areas.....	9,247	--	139,341	10,899,466	15,099,163	2,959,747	1,173,699	1,117	37,046
Belgium.....	1,095	--	--	--	--	114,636	--	--	--
Brazil.....	--	--	--	--	--	1,485	--	--	--
Canada.....	--	--	--	--	30,024	15,590	14,465	--	--
France.....	--	--	7,136	1,933,858	858,523	246,375	182,584	2	1,391
Germany.....	--	--	2,462	--	--	32,785	30,220	1,115	434
Hong Kong.....	--	--	--	180	389	43,460	12,913	--	--
Ireland.....	--	--	--	185,338	282,967	10,117	--	--	--
Japan.....	--	--	--	140,002	170,003	3,643	--	--	286
Netherlands.....	--	--	1,782	2,380,276	430,943	68,788	40	--	19,287
Switzerland.....	--	--	--	3,291,408	11,104,033	1,601,495	691,777	--	9,724
United Kingdom.....	8,152	--	--	1,849,259	1,412,141	111,261	17,170	--	--
Transportation and warehousing									
All geographic areas.....	2,180	--	1,960,312	7,964,574	7,858,743	2,972,608	4,490	14,155	86,914
Australia.....	--	--	3,620	--	--	5,558	--	--	--
Belgium.....	--	--	282,604	4,256	--	284,007	--	--	--
Brazil.....	--	--	1,652	--	834	2,318	--	--	--
Canada.....	--	--	1,267,661	157,501	840,338	220,960	878	10,511	46,218
France.....	--	--	4,525	--	--	9,856	4	--	--
Germany.....	--	--	14,773	555,147	592,398	81,002	330	--	--
Hong Kong.....	--	--	5,652	--	--	114,646	--	--	--
Ireland.....	--	--	10,967	2,755,398	2,755,398	11,734	--	--	--
Japan.....	--	--	65,682	3,294	152,586	20,563	--	--	--
Mexico.....	--	--	532	--	--	5,779	115	--	--
Netherlands.....	1,540	--	6,111	332,698	272,236	51,693	--	--	--
Singapore.....	--	--	17,012	--	--	1,512,822	--	--	--
South Korea.....	--	--	3,136	--	--	16,185	--	--	--
Sweden.....	--	--	1,766	--	--	2,108	--	--	--
Taiwan.....	--	--	2,060	--	--	20,028	--	--	--
United Kingdom.....	640	--	230,110	1,367,759	1,541,831	172,126	2,849	3,644	7,662
Information									
All geographic areas.....	118,233	180	1,241,781	54,684,749	57,150,869	6,857,282	2,699,593	42,912	178,277
Australia.....	--	16	52	20,190	4,300	56,324	2,450	--	178
Belgium.....	--	4	4	--	947,031	5,157	224	--	432
Bermuda.....	--	--	--	932,141	1,032,650	16,321	--	--	--
Brazil.....	--	9	569	38	500	1,082	554	315	14
Canada.....	1,866	--	97,306	299,613	433,201	268,655	107,830	3	1,409
France.....	--	2	36,737	14,613	156,337	250,111	129	--	4,717
Germany.....	19,649	6	5,947	4,100,075	2,785,022	519,201	4,133	--	69
Hong Kong.....	--	1	545	11,456	17,220	54,394	2,709	42,204	--
Ireland.....	--	1	202,848	10,865	30,871	113,161	501	--	--
Japan.....	29	--	13,944	616	74	2,449,987	2,285,650	44	17,023
Mexico.....	610	3	844	--	6	14,833	9,384	--	3,638
Netherlands.....	1,582	2	458,105	7,946,444	12,756,885	537,554	77	--	64,395
Singapore.....	--	(²)	1,014	54	34	8,561	3,786	--	225
South Korea.....	--	--	--	--	--	3,197	1,635	--	--
Sweden.....	5,079	3	170	145	42	120,044	76,203	--	31,771
Switzerland.....	--	1	132,095	9,411,629	9,026,149	714,235	--	--	1,675
Taiwan.....	--	--	6	3	3	222	203	--	--
United Kingdom.....	36,336	118	277,594	4,968,210	3,731,477	694,021	85,348	--	52,095

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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 --Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and 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 and royalties
				Beginning balance	Ending balance				
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Finance and insurance									
All geographic areas.....	1,650,151	1,371,541	7,379,644	160,883,020	172,676,263	45,691,941	22,326,200	61	21,965
Australia.....	278	17,739	1,369	2,350,954	610,644	47,022	--	--	167
Belgium.....	1,905	157,043	651	115,408	115,553	21,317	--	--	--
Bermuda.....	131,394	123,088	1,539,749	999,554	581,442	2,644,888	--	--	--
Brazil.....	--	--	--	--	79	3,721	1,280	--	--
Canada.....	78,169	182,464	86,692	6,453,363	2,786,707	953,969	--	--	--
France.....	92,888	61,979	414,307	25,384,387	17,982,467	913,698	--	--	--
Germany.....	9,788	36,489	996,658	8,177,203	9,317,640	3,868,530	--	--	--
Hong Kong.....	33,262	2,618	7,428	630,769	1,098,207	196,422	--	--	--
Ireland.....	4,831	115,182	16,896	894,650	853,739	2,094,067	--	--	--
Japan.....	61,255	15,519	329,261	2,217,315	3,440,086	2,111,348	1,258,916	--	--
Mexico.....	34	60,101	441	196,884	195,411	9,003	1,985	61	--
Netherlands.....	343,368	21,828	571,835	28,605,266	32,378,293	1,689,075	3,690	--	--
Singapore.....	1	4,029	9,695	4,349	9,254	112,545	104,902	--	--
Sweden.....	--	2,647	--	679,300	504,600	47,001	--	--	--
Switzerland.....	11,773	398,687	1,557,099	9,466,835	27,679,739	6,847,463	--	--	--
Taiwan.....	--	998	--	--	--	562	--	--	--
United Kingdom.....	796,987	121,815	1,523,579	71,506,543	72,538,309	23,647,220	20,922,272	--	21,798
Real estate and rental and leasing									
All geographic areas.....	8,521	--	--	6,368,683	7,469,720	370,339	--	--	--
Professional, scientific, and technical services									
All geographic areas.....	96,882	144	111,777	7,907,161	6,116,584	3,592,614	1,585,282	7,839	6,162
Australia.....	--	--	57	--	1,946	17,354	--	--	--
Belgium.....	--	--	49	--	--	8,576	7,106	--	--
Brazil.....	20	--	613	15	15	1,259	401	--	--
Canada.....	--	--	11,904	6,882	35,092	30,161	8,389	31	--
France.....	884	144	5	121,654	249,920	61,698	11,885	--	3,032
Germany.....	7,905	--	5,113	597,940	457,635	781,856	136,321	--	218
Hong Kong.....	--	--	1	--	--	2,133	--	--	--
Ireland.....	--	--	5	--	--	89	89	--	--
Japan.....	--	--	132	--	65,681	348,031	345,859	--	137
Mexico.....	38	--	1,064	--	--	3,913	6	724	--
Netherlands.....	2	--	109	1,649,771	1,632,312	169,043	330	--	2,775
Singapore.....	--	--	68	--	--	2,077	917	--	--
South Korea.....	--	--	23	--	--	111	--	--	--
Sweden.....	--	--	33	--	--	996	659	--	--
Switzerland.....	--	--	204	332	253	1,413	404	--	--
Taiwan.....	--	--	15	68,780	94,948	810,348	810,275	--	--
United Kingdom.....	87,271	--	88,321	4,835,081	3,175,460	653,555	47,062	7,084	--
Management of companies and enterprises									
All geographic areas.....	225,719	--	151,096	22,250,983	29,359,397	1,173,619	192,561	--	497
Australia.....	--	--	--	1,311	11,313	158	--	--	--
Canada.....	1,741	--	4,389	231,587	149,187	47,161	4,529	--	--
France.....	2,023	--	--	323,405	320,021	221,009	186,832	--	--
Ireland.....	--	--	75	650,000	950,000	11,724	--	--	--
Japan.....	4,797	--	106,759	1,607,868	723,523	163,676	--	--	186
Mexico.....	--	--	--	128,098	14,881	3,062	--	--	--
Switzerland.....	71	--	4	36,342	4,600	41	--	--	--
United Kingdom.....	183,447	--	137	5,244,961	9,467,369	159,070	--	--	--

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

**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
--Continued**

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and 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 and royalties
				Beginning balance	Ending balance				
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Administrative and support and waste management and remediation services									
All geographic areas.....	19,922	--	5,404	8,360,855	10,142,018	848,505	13,896	7,221	81,764
Netherlands	3,450	--	135	1,507,733	1,068,701	105,106	--	--	--
United Kingdom.....	4,584	--	--	2,964,648	3,299,675	155,448	13,896	--	--
Health care and social assistance									
All geographic areas.....	--	--	--	1,295,927	957,965	243,231	81,214	--	--
Arts, entertainment, and recreation									
All geographic areas.....	**	**	**	**	**	**	**	**	**
Accommodation and food services									
All geographic areas.....	17,295	--	10,956	6,351,379	5,877,848	543,359	--	--	22,935
France.....	--	--	10,552	310,772	309,000	32,853	--	--	3,496
United Kingdom.....	16,127	--	--	3,146,358	3,054,608	328,440	--	--	--
Other services									
All geographic areas.....	**	**	**	**	**	**	**	**	**

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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
--Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and residence of related foreign person ¹	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	
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
All industries	2,984,581	7,348,632	2,281,961	24,581,098	13,997,800	15,018,683	144,750,738	189,091,050	
All geographic areas.....	205	53,501	54,404	51,723	7,308	105,748	32,026	2,025,011	
Australia.....	101,046	49,440	5,032	225,180	22,616	2,192,743	1,274,468	1,269,321	
Belgium.....	--	7,594	8,351	128,149	2,263,544	600,607	4,785,607	7,769,710	
Bermuda.....	157	10,459	10,628	3,129	--	8,877	300,599	248,403	
Brazil.....	3,145	1,130,578	35,127	499,268	210,967	953,306	23,411,271	16,696,942	
Canada.....	219,310	651,257	22,277	1,701,876	255,944	356,204	21,337,246	18,705,895	
France.....	753,729	171,530	60,307	1,401,160	3,367,895	886,486	3,016,027	3,888,765	
Germany.....	7	72,265	105,445	8,201	159	256,320	560,264	368,622	
Hong Kong.....	7,130	52,634	1,453	676,243	2,071,283	647,025	998,276	1,339,254	
Ireland.....	265,466	547,114	83,448	111,386	7,368	1,631,728	2,796,251	6,444,681	
Japan.....	8,748	143,012	16,681	13,623	2,524	134,155	430,419	458,322	
Mexico.....	75,272	712,584	43,717	3,732,106	46,769	3,347,128	7,213,204	9,051,930	
Netherlands.....	3,008	63,731	1,505,490	268	3,436	29,899	139,190	122,747	
Singapore.....	31,873	271,166	11,086	4,713	--	35,194	188,502	164,550	
South Korea.....	19,788	195,644	16,107	395,318	39,143	216,708	1,801,758	1,705,468	
Sweden.....	830,319	458,367	64,362	6,764,814	4,872,207	532,876	15,769,162	26,086,613	
Switzerland.....	444	7,059	19,971	--	--	22,452	7,325	15,514	
Taiwan.....	500,185	1,685,346	130,390	4,720,146	469,741	2,313,809	53,728,220	83,943,164	
United Kingdom.....									
Agriculture, forestry, fishing, and hunting	**	**	**	**	**	**	**	**	
All geographic areas.....	**	231,758	1,850	377,220	14,334	246,657	901,162	776,797	
Mining	--	8,244	26	--	638	806	629	1,147	
All geographic areas.....	--	199	--	--	--	663	--	--	
Australia.....	--	--	--	--	12,313	194	--	--	
Bermuda.....	--	--	--	--	--	--	51	--	
Brazil.....	--	13,513	1,810	4,728	--	9,902	172,812	14,337	
Canada.....	--	15,700	--	3,562	--	18,757	1,091	123,071	
France.....	--	8	--	--	--	186	--	--	
Germany.....	--	--	--	--	--	1,370	4	--	
Ireland.....	--	--	13	--	--	39,736	--	--	
Japan.....	--	--	--	--	--	476	--	--	
Mexico.....	--	180	--	--	--	499	106	461	
Netherlands.....	--	2,151	--	--	2	944	115	155	
Singapore.....	--	50,987	--	81,265	279	68,553	1,956	346,159	
United Kingdom.....									
Utilities	--	51,899	--	717,572	--	449,123	107,404	109	
All geographic areas.....	--	49,637	--	65,193	--	429,993	107,404	109	
Canada.....	--	2,151	--	626,234	--	3,965	--	--	
United Kingdom.....									

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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
--Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and residence of related foreign person ¹	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
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Construction								
All geographic areas.....	42,794	248,504	642	397,092	29,776	167,281	166,557	360,945
Australia.....	--	10,115	--	10,380	--	68,567	--	--
Brazil.....	--	162	--	--	--	10	3,294	5,927
Canada.....	--	4,987	--	178	--	116	1,481	--
France.....	--	12,644	--	--	--	--	--	--
Germany.....	--	11,970	94	528	--	1,734	30	1,200
Hong Kong.....	--	9	--	--	--	--	38	--
Japan.....	--	132	--	--	--	--	--	--
Netherlands.....	2,734	13,663	--	4,782	--	1	28	28
Singapore.....	--	2,409	--	--	--	--	2,012	2,501
Switzerland.....	22,804	51,051	206	350,966	--	8,057	36,194	176,618
United Kingdom.....	--	2,822	--	7,368	--	7,799	2,008	5,816
Manufacturing								
All geographic areas.....	1,644,875	3,576,979	111,213	9,377,413	226,618	5,209,895	52,605,390	60,850,162
Australia.....	61	5,459	1,060	5,277	2,893	25,689	1,776	48,292
Belgium.....	100,747	31,834	3,863	223,658	1,965	5,922	40,621	175,488
Bermuda.....	--	1,478	3,369	101,169	16,233	104,531	1,060,700	1,139,617
Brazil.....	25	9,297	2,629	735	--	3,919	35,783	56,459
Canada.....	1,171	449,633	10,330	94,060	6,395	231,816	3,300,836	3,337,397
France.....	40,102	489,947	3,971	716,797	45	197,856	5,689,297	4,322,784
Germany.....	202,303	50,896	7,282	183,608	10	138,325	467,121	725,958
Hong Kong.....	6	6,205	7,291	4	--	3,383	11,581	9,953
Ireland.....	7,129	49,892	1,003	371,965	5,713	41,577	351,614	843,037
Japan.....	96,588	187,957	6,366	3,643	526	183,066	575,294	1,161,901
Mexico.....	7,000	88,753	3,205	12,147	--	122,726	411,641	385,591
Netherlands.....	58,430	436,754	17,328	1,057,853	171	2,792,821	695,155	552,679
Singapore.....	451	36,112	3,484	--	2,839	9,567	40	1,880
South Korea.....	17	2,910	1,350	2,993	--	1,048	--	461
Sweden.....	1,944	159,191	798	280,447	1,518	201,683	17,983	32,471
Switzerland.....	547,385	345,434	5,579	2,833,718	11,045	311,309	13,777,533	13,720,323
Taiwan.....	444	1,629	514	--	--	1,983	4,874	14,588
United Kingdom.....	426,041	950,052	24,275	1,703,885	162,393	587,019	24,091,759	31,283,622
Wholesale trade								
All geographic areas.....	243,893	884,976	162,996	1,393,469	18,592	3,637,685	4,128,124	7,642,104
Australia.....	--	915	616	4,158	86	4,111	2,823	1,809,106
Belgium.....	--	274	27	9	--	1,774,276	880,937	725,650
Bermuda.....	--	--	--	42	9,500	1,265	1,392	1,140
Brazil.....	--	99	3,196	25	--	952	4,172	81,471
Canada.....	248	57,049	5,387	4,854	--	21,888	541,865	634,285
France.....	175,173	42,481	1,795	76,703	--	50,605	536,307	369,409
Germany.....	1,094	33,225	6,187	171,443	609	552,858	320,761	704,047
Hong Kong.....	--	965	51,173	42	--	12,133	4,252	20,912
Ireland.....	--	1,973	23	19,838	--	479,060	90,766	100,000
Japan.....	24,197	341,090	68,917	28,063	6,483	462,821	300,208	1,463,549
Mexico.....	--	17,407	2,386	1,262	--	6,399	8,659	64,655
Netherlands.....	5,493	30,174	105	342,826	2	36,115	343,919	315,687
Singapore.....	30,414	264,354	2,452	1,720	--	21,153	187,838	163,129
South Korea.....	--	4,082	1,186	210	--	1,404	124,596	102,341
Sweden.....	--	3,403	13	--	108	13,209	1,134	2,766
Switzerland.....	--	31,517	215	157,245	--	5,411	46,733	46,262
Taiwan.....	--	1	1,109	--	--	2,122	1,445	641
United Kingdom.....	7,275	35,128	5,079	245,958	3	71,175	564,361	861,244

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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
--Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and residence of related foreign person ¹	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
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Retail trade								
All geographic areas.....	153,698	40,116	94,262	1,142,222	160,415	157,170	936,603	213,773
Belgium.....	--	--	--	--	--	114,636	--	301
Brazil.....	--	--	1,485	--	--	(²)	5,822	50
Canada.....	47	259	--	813	--	6	1,351	171
France.....	--	5,550	--	41,961	--	14,885	9,175	709
Germany.....	--	755	--	--	--	261	3,419	892
Hong Kong.....	--	--	30,547	--	--	--	--	--
Ireland.....	--	--	--	10,117	--	--	--	--
Japan.....	--	30	--	2,569	--	758	9,605	10,151
Netherlands.....	--	7,772	--	21,068	1,051	19,570	50	125
Switzerland.....	153,629	612	9,406	736,347	--	--	265,851	197,422
United Kingdom.....	22	6,875	--	87,194	--	--	621,395	1,449
Transportation and warehousing								
All geographic areas.....	8,510	308,936	1,543,577	189,330	114,046	702,650	1,608,652	1,864,043
Australia.....	--	559	--	--	--	4,999	4	(²)
Belgium.....	--	1,969	--	--	--	282,037	--	--
Brazil.....	--	763	--	--	--	1,555	5,167	114
Canada.....	--	113,829	2,284	2,773	5,378	39,090	221,822	347,010
France.....	--	4,972	3	--	--	4,876	--	--
Germany.....	--	13,749	38,127	12,611	--	16,185	--	--
Hong Kong.....	--	51,750	454	--	--	62,442	--	--
Ireland.....	--	455	--	--	--	11,279	--	--
Japan.....	3,043	4,773	--	588	--	12,159	5,196	4,692
Mexico.....	--	1,118	2,933	--	--	1,614	2,092	1,462
Netherlands.....	--	4,206	--	41,445	--	6,043	75,149	2,587
Singapore.....	2,482	--	1,496,262	--	--	14,077	--	--
South Korea.....	--	3,650	--	--	--	12,535	--	--
Sweden.....	--	465	--	--	--	1,643	--	--
Taiwan.....	--	5,357	--	--	--	14,671	--	--
United Kingdom.....	2,984	35,941	--	90,371	534	28,141	1,298,961	678,790
Information								
All geographic areas.....	210,573	304,681	82,194	2,905,986	5,377	427,688	8,198,652	11,112,876
Australia.....	144	8,280	44,545	172	--	555	12,243	12,317
Belgium.....	167	4,174	161	--	--	--	115	1,022
Bermuda.....	--	--	--	15,721	600	--	2,301,978	2,430,224
Brazil.....	132	68	--	--	--	--	50	89
Canada.....	1,622	33,512	821	492	--	122,966	249,472	318,569
France.....	3,157	10,394	761	212,068	2,195	16,690	17,152	20,130
Germany.....	1,651	11,279	529	499,868	--	1,671	1,100,104	1,353,498
Hong Kong.....	1	8,007	657	--	--	818	29,451	2,406
Ireland.....	1	33	--	--	--	112,627	43,843	30,184
Japan.....	141,458	5,812	--	--	--	1	9,898	9,851
Mexico.....	1,748	62	--	--	--	--	4,694	4,774
Netherlands.....	1,556	15,172	23,398	415,296	2,540	15,120	2,478	5,454
Singapore.....	75	2,927	231	--	--	1,318	245	245
South Korea.....	1,442	109	10	--	--	--	641	920
Sweden.....	835	10,983	249	--	--	2	--	80
Switzerland.....	--	405	--	653,622	--	58,533	10,719	7,700
Taiwan.....	--	--	20	--	--	--	898	191
United Kingdom.....	53,780	184,996	9,522	213,890	33	94,357	4,015,044	6,242,152

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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
--Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and residence of related foreign person ¹	Transactions between foreign-owned domestic corporations and related foreign persons--continued							
	Amounts paid to related foreign persons--continued							
	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)	
Finance and insurance								
All geographic areas.....	40,637	713,492	209,563	5,539,005	13,393,633	3,447,386	68,816,404	95,753,228
Australia.....	--	3,587	7,608	31,320	3,690	649	13,359	152,179
Belgium.....	--	380	243	--	20,651	43	352,797	353,033
Bermuda.....	--	215	4,983	11,216	2,215,669	412,806	1,421,537	4,198,729
Brazil.....	--	--	--	--	--	2,441	2,290	2,240
Canada.....	56	359,991	12,887	304,477	198,701	77,857	18,736,941	11,542,024
France.....	--	17,484	11,254	580,713	253,015	51,232	14,982,088	13,064,610
Germany.....	--	1	2,688	368,791	3,367,275	129,775	616,179	547,090
Hong Kong.....	--	4,692	13,306	749	159	177,516	374,298	181,667
Ireland.....	--	206	427	27,231	2,065,570	633	510,989	77,004
Japan.....	--	5,856	7,078	31,831	359	807,308	1,850,926	3,206,609
Mexico.....	--	--	4,220	214	2,524	--	1,210	1,154
Netherlands.....	--	171,877	1,708	1,332,554	43,005	136,240	5,813,065	7,601,300
Singapore.....	--	1,277	4,094	53	595	1,624	12,177	15,462
Sweden.....	--	--	177	38,944	7,881	--	3,530	11,330
Switzerland.....	40,581	4,540	48,570	1,745,597	4,861,162	147,014	1,616,118	11,938,286
Taiwan.....	--	--	170	--	--	392	--	--
United Kingdom.....	--	119,830	78,359	762,989	298,054	1,443,917	19,420,017	40,225,516
Real estate and rental and leasing								
All geographic areas.....	--	6,589	--	324,751	--	38,999	137,211	754,055
Professional, scientific, and technical services								
All geographic areas.....	555,675	694,873	43,410	672,903	5,678	20,793	1,444,139	2,107,125
Australia.....	--	16,342	541	98	--	372	164	138
Belgium.....	--	732	739	--	--	--	--	--
Brazil.....	--	70	788	--	--	--	763	30
Canada.....	--	15,323	967	--	--	5,451	10,944	8,619
France.....	--	38,242	4,493	2,953	689	404	50,078	2,706
Germany.....	548,681	46,647	5,400	38,072	1	6,517	478,492	550,492
Hong Kong.....	--	87	2,018	--	--	28	139	126
Ireland.....	--	--	--	--	--	--	276	331
Japan.....	180	1,063	790	--	--	2	1,880	21,902
Mexico.....	--	2,307	874	1	--	--	--	--
Netherlands.....	--	7,984	602	157,352	--	(²)	127	14,655
Singapore.....	--	714	233	--	--	213	--	--
South Korea.....	--	111	--	--	--	(²)	23	--
Sweden.....	--	337	--	--	--	(²)	--	--
Switzerland.....	--	602	386	--	--	21	--	--
Taiwan.....	--	73	--	--	--	(²)	105	94
United Kingdom.....	14	113,308	13,155	466,210	2,562	4,160	895,433	1,501,501
Management of companies and enterprises								
All geographic areas.....	--	34,039	7,099	503,244	494	435,686	2,438,835	4,234,512
Australia.....	--	--	8	150	--	--	--	22
Canada.....	--	29,990	641	7,372	494	4,136	58,588	164,308
France.....	--	2,312	--	31,859	--	6	3,116	802,475
Ireland.....	--	76	--	11,598	--	50	--	--
Japan.....	--	281	283	44,691	--	118,236	10,744	533,526
Mexico.....	--	--	3,062	--	--	--	--	--
Switzerland.....	--	--	--	41	--	--	16,014	3
United Kingdom.....	--	986	--	158,084	--	--	1,621,779	1,995,871

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2002

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
--Continued

[Money amounts are in thousands of dollars]

Selected NAICS industrial sector of domestic corporation and residence of related foreign person ¹	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
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Administrative and support and waste management and remediation services								
All geographic areas.....	67,222	13,443	25,156	573,820	10,158	55,824	384,594	1,064,709
Netherlands	--	--	--	76,156	--	28,951	41,008	114,230
United Kingdom.....	1,302	5,278	--	124,391	5,883	4,698	86,635	98,490
Health care and social assistance								
All geographic areas.....	--	--	--	152,787	9,229	--	1,721,007	1,586,762
Arts, entertainment, and recreation								
All geographic areas.....	**	**	**	**	**	**	**	**
Accommodation and food services								
All geographic areas.....	16,704	237,212	--	253,485	--	13,023	1,154,603	758,837
France.....	878	11,531	--	16,055	--	893	--	--
United Kingdom.....	8,766	176,992	--	142,682	--	--	1,107,445	702,273
Other services								
All geographic areas.....	**	**	**	**	**	**	**	**

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

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

² Less than \$500.

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