

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

OMB No. 1545-0805

▶ Go to www.irs.gov/Form5472 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

For tax year of the reporting corporation beginning _____, and ending _____

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

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

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

Part II 25% Foreign Shareholder (see instructions)

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

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

1a Name and address of related party
1b(1) U.S. identifying number, if any
1b(2) Reference ID number (see instructions)
1c Principal business activity
1d Principal business activity code
1e Relationship—Check boxes that apply:
1f Principal country(ies) where business is conducted
1g Country(ies) under whose laws the related party files an income tax return as a resident

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)
Caution: Part IV must be completed if the "foreign person" box is checked in the heading for Part III.
If estimates are used, check here

Table with 26 rows and 2 columns. Rows include: 1 Sales of stock in trade, 2 Sales of tangible property, 3 Platform contribution transaction payments received, 4 Cost sharing transaction payments received, 5a Rents received, 5b Royalties received, 6 Sales, leases, licenses, etc., of intangible property rights, 7 Consideration received for technical, managerial, engineering, construction, scientific, or like services, 8 Commissions received, 9 Amounts borrowed, 10 Interest received, 11 Premiums received for insurance or reinsurance, 12 Other amounts received, 13 Total, 14 Purchases of stock in trade, 15 Purchases of tangible property, 16 Platform contribution transaction payments paid, 17 Cost sharing transaction payments paid, 18a Rents paid, 18b Royalties paid, 19 Purchases, leases, licenses, etc., of intangible property rights, 20 Consideration paid for technical, managerial, engineering, construction, scientific, or like services, 21 Commissions paid, 22 Amounts loaned, 23 Interest paid, 24 Premiums paid for insurance or reinsurance, 25 Other amounts paid, 26 Total.

Part V Reportable Transactions of a Reporting Corporation That is a Foreign-Owned U.S. DE (see instructions)
Describe on an attached separate sheet any other transaction as defined by § 1.482-1(i)(7), such as amounts paid or received in connection with the formation, dissolution, acquisition and disposition of the entity, including contributions to and distributions from the entity, and check here.

Part VI Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions)
Describe these transactions on an attached separate sheet and check here.

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

1 Does the reporting corporation import goods from a foreign related party?
2a If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?
b If "Yes," attach a statement explaining the reason or reasons for such difference.
c If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?
3 During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement?
4 During the course of the tax year, did the foreign parent corporation become a participant in any cost sharing arrangement?