

Form **5472**

(Rev. December 2018)

**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)**

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

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

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

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

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

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

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

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

<b>1b(1)</b> U.S. identifying number, if any	<b>1b(2)</b> Reference ID number (see instructions)	<b>1b(3)</b> FTIN, if any (see instructions)
<b>1c</b> Principal business activity ▶		<b>1d</b> Principal business activity code ▶
<b>1e</b> Relationship—Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input type="checkbox"/> 25% foreign shareholder		
<b>1f</b> Principal country(ies) where business is conducted	<b>1g</b> 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.

<b>1</b> Sales of stock in trade (inventory)	<b>1</b>
<b>2</b> Sales of tangible property other than stock in trade	<b>2</b>
<b>3</b> Platform contribution transaction payments received	<b>3</b>
<b>4</b> Cost-sharing transaction payments received	<b>4</b>
<b>5a</b> Rents received (for other than intangible property rights)	<b>5a</b>
<b>b</b> Royalties received (for other than intangible property rights)	<b>5b</b>
<b>6</b> Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	<b>6</b>
<b>7</b> Consideration received for technical, managerial, engineering, construction, scientific, or like services	<b>7</b>
<b>8</b> Commissions received	<b>8</b>
<b>9</b> Amounts borrowed (see instructions) <b>a</b> Beginning balance _____ <b>b</b> Ending balance or monthly average ▶	<b>9b</b>
<b>10</b> Interest received	<b>10</b>
<b>11</b> Premiums received for insurance or reinsurance	<b>11</b>
<b>12</b> Other amounts received (see instructions)	<b>12</b>
<b>13 Total.</b> Combine amounts on lines 1 through 12	<b>13</b>
<b>14</b> Purchases of stock in trade (inventory)	<b>14</b>
<b>15</b> Purchases of tangible property other than stock in trade	<b>15</b>
<b>16</b> Platform contribution transaction payments paid	<b>16</b>
<b>17</b> Cost-sharing transaction payments paid	<b>17</b>
<b>18a</b> Rents paid (for other than intangible property rights)	<b>18a</b>
<b>b</b> Royalties paid (for other than intangible property rights)	<b>18b</b>
<b>19</b> Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	<b>19</b>
<b>20</b> Consideration paid for technical, managerial, engineering, construction, scientific, or like services	<b>20</b>
<b>21</b> Commissions paid	<b>21</b>
<b>22</b> Amounts loaned (see instructions) <b>a</b> Beginning balance _____ <b>b</b> Ending balance or monthly average ▶	<b>22b</b>
<b>23</b> Interest paid	<b>23</b>
<b>24</b> Premiums paid for insurance or reinsurance	<b>24</b>
<b>25</b> Other amounts paid (see instructions)	<b>25</b>
<b>26 Total.</b> Combine amounts on lines 14 through 25	<b>26</b>

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

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

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

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

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

- 1** Does the reporting corporation import goods from a foreign related party? . . . . .  Yes  No
- 2a** If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods? . . . . .  Yes  No
- 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? . . . . .  Yes  No
- 3** During the tax year, was the foreign parent corporation a participant in any cost-sharing arrangement? . . . . .  Yes  No
- 4** During the course of the tax year, did the foreign parent corporation become a participant in any cost-sharing arrangement? . . . . .  Yes  No
- 5a** During the tax year, did the reporting corporation pay or accrue any interest or royalty, to the related party, for which the deduction is not allowed under section 267A? See instructions . . . . .  Yes  No
- b** If "Yes," enter the total amount of the disallowed deductions . . . . . \$ \_\_\_\_\_
- 6a** Does the reporting corporation claim a foreign-derived intangible income (FDII) deduction (under section 250) with respect to amounts listed in Part IV? . . . . .  Yes  No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) of property to the foreign related party that the reporting corporation included in its computation of foreign-derived deduction eligible income (FDDEI). See instructions . . . . . \$ \_\_\_\_\_
- c** If "Yes," enter the amount of gross income derived from a license of property to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions. . . . . \$ \_\_\_\_\_
- d** If "Yes," enter the amount of gross income derived from services provided to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions . . . . . \$ \_\_\_\_\_

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

- 1** Amounts defined as base erosion payments under section 59A(d) . . . . . \$ \_\_\_\_\_
- 2** Amount of base erosion tax benefits under section 59A(c)(2) . . . . . \$ \_\_\_\_\_
- 3** Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation . . . \$ \_\_\_\_\_
- 4** Reserved for future use . . . . .