

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

by Heather R. Duffy

Statistics of Income studies of the transactions between large “foreign-owned domestic corporations” and related foreign persons, conducted annually beginning with Tax Year 1988 and then biennially beginning with 1994, reflect the substantial interest in direct foreign investment in the United States. For Tax Year 1998, large foreign-owned domestic corporations reported amounts received of \$297.9 billion and amounts paid of \$398.9 billion in transactions with 11,379 related foreign persons. These 610 large domestic corporations (in general, each with total receipts of \$500 million or more) also reported outstanding balances at the end of the accounting periods of \$206.5 billion in loans received from, and \$55.8 billion in loans granted to, the same related foreign persons.

**Receipts and Payments by Industrial Sectors**  
Foreign-owned domestic corporations classified in the finance and insurance sector reported the largest amount of non-loan transactions (\$388.3 billion or 55.7 percent of total receipts and payments), but with the third largest number of related foreign persons (639 persons or 5.6 percent of the total). These finance and insurance corporations accounted for \$211.4 billion (71.0 percent) in receipts and \$176.9 billion (44.3 percent) in payments. Corporations classified in the wholesale trade sector reported the second largest amount of non-loan transactions, \$138.4 billion (19.9 percent). These foreign-owned wholesalers accounted for \$27.6 billion (9.3 percent) in receipts and \$110.8 billion (27.8 percent) in payments through transactions with 2,188 (19.2 percent) related foreign persons. Transactions reported by foreign-owned domestic corporations classified in the manufacturing sector were the third largest amount (\$134.3 billion or 19.3 percent), despite having transactions with the largest number of related foreign persons (6,964 persons or 61.2 percent). These foreign-owned manufacturers accounted for \$43.5 billion in receipts (14.6 percent) and \$90.8 billion in payments (22.8 percent).

*Heather R. Duffy is an economist in the Corporation Returns Analysis Section. This article was prepared under the direction of Martha Shiley, Chief.*

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. Data for the number of transactions were not available for this study.

Over 77 percent of the 610 large foreign-owned domestic corporations were classified in either the manufacturing, wholesale trade, or finance and insurance sectors. The remaining returns, totaling 23 percent, were divided, in decreasing order, among: retail trade; information; management of companies and enterprises; administrative and support and waste management and remediation services; mining; construction; transportation and warehousing; real estate and rental and leasing; professional, scientific, and technical services; accommodation and food services; health care and social assistance; other services; and utilities (Figure A and Table 1).

## Country of Residence of Related Foreign Persons

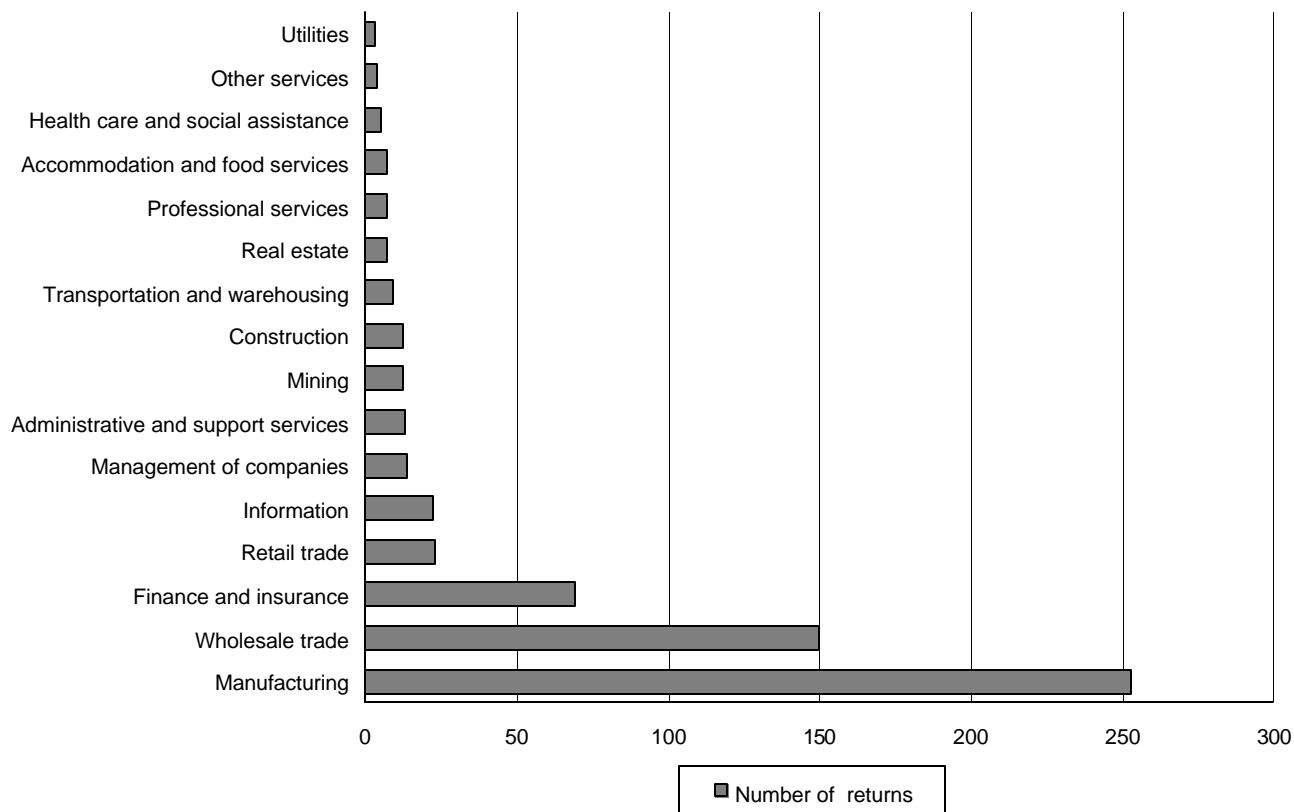
Over 50 percent of the related foreign persons were “residents” (see Explanation of Selected Terms) of one of the following nine countries: the United Kingdom, Germany, Japan, France, Canada, the Netherlands, Australia, Mexico, and Singapore. Non-loan transactions with residents of these nine countries accounted for 84.0 percent of amounts received and 54.2 percent of amounts paid for Tax Year 1998 (Table 2). Transactions with related persons resident in the United Kingdom, the largest source of amounts received, accounted for \$189.3 billion, or 63.6 percent of the total. Companies classified in the finance and insurance sector reported 96.7 percent of these receipts, which were primarily from sales of stock in trade. Transactions with related persons resident in Hong Kong were the largest source of amounts paid, accounting for \$121.1 billion, or 30.4 percent of the total. For Hong Kong, companies classified in the finance and insurance sector reported 97.8 percent of the dollar volume of

Corporations classified in the finance and insurance sector reported the largest amount of non-loan transactions.

## Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

Figure A

**Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Number of Returns, by NAICS Industrial Sector of Domestic Corporation, Tax Year 1998**



these payments, which were primarily from purchases of stock in trade. Stock-in-trade transactions of a financial corporation are primarily purchases and sales of securities held in inventory.

Transactions with related persons resident in Japan were the second largest source of total amounts received, with \$23.9 billion, or 8.0 percent of the total. Japanese related persons were also the recipients of the second largest dollar volume of payments by domestic corporations, with \$93.8 billion, or 23.5 percent of the total. The majority of these transactions were reported in the wholesale sector, \$18.2 billion in receipts (76.0 percent) and \$69.2 billion in payments (73.8 percent).

Non-loan transactions with related persons resident in Germany, Canada, Switzerland, Hong Kong,

and Singapore, in decreasing order, accounted for an additional 17.2 percent of the total amount received. Transactions with related persons resident in the United Kingdom, Germany, Canada, Switzerland, South Korea, and France, in decreasing order, accounted for an additional 32.6 percent of the total amount paid (Table 3).

Stock-in-trade transactions generally dominated both the reported amounts received and the reported amounts paid. Stock-in-trade transactions involve the inventory held for sale during the ordinary course of business. Sales of stock in trade accounted for 87.1 percent of the total amount received from foreign related persons, and purchases of stock in trade accounted for 87.4 percent of the total amount paid to related foreign persons. Foreign-owned domestic

## Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

corporations reported 37.4 percent of all stock-in-trade transactions with related persons resident in the United Kingdom. These foreign-owned domestic corporations reported stock-in-trade transactions of \$184.5 billion (71.1 percent of the total) received from, and \$42.8 billion (12.3 percent of the total) paid to, related foreign persons in that country. Sales and purchases of stock in trade also comprised the largest dollar amounts of transactions with related persons residing in Canada, Mexico, Germany, Japan, and Singapore, among other countries.

Foreign-owned domestic corporations classified in the finance and insurance sector reported the majority of sales of stock in trade, with related persons resident in the United Kingdom alone accounting for 69.8 percent of the total sales (\$180.9 billion). Foreign-owned domestic corporations classified in the finance and insurance sector reported the largest part of purchases of stock in trade, with related persons resident in Hong Kong alone accounting for \$118.4 billion of purchases by the companies, which is 33.9 percent of the total purchases of stock in trade.

Most of the amounts received by foreign-owned domestic corporations from insurance transactions came from related persons resident in Canada, while most of the amounts paid by these companies associated with insurance transactions were to related persons resident in Switzerland. Foreign-owned domestic companies reported that related persons resident in Canada accounted for \$0.8 billion of the \$1.0 billion total amount for premiums received by the companies (73.3 percent). These same companies also reported that related persons resident in Switzerland accounted for \$0.7 billion of the \$1.8 billion total amount for insurance premiums paid by the companies (39.8 percent).

### Amounts Borrowed from and Loaned to Related Foreign Persons

Based on their year end balances, foreign-owned domestic corporations reported owing \$206.5 billion in loans from related foreign persons, compared with \$132.6 billion at the beginning of the year, an increase of 55.7 percent. Loans made by foreign-owned domestic corporations to related foreign persons were less than one-third the size of amounts borrowed. There were \$55.8 billion in loans to related foreign persons outstanding at the end of Tax Year 1998, an increase of 52.2 percent from the beginning

balance of \$36.6 billion. These borrowing differences are reflected in the interest income and expenses of foreign-owned domestic corporations. For all of Tax Year 1998, interest paid to related foreign persons of \$14.5 billion far exceeded the \$2.7 billion of interest received.

Transactions with related persons resident in the United Kingdom accounted for the largest single amount of outstanding borrowing activity by foreign-owned domestic corporations, with slightly more than \$62.4 billion in amounts borrowed at the end of the tax year, 30.2 percent of the total. Amounts borrowed from related persons resident in the Netherlands and Canada ranked a distant second and third, respectively. Related persons resident in the Netherlands accounted for \$26.0 billion (12.6 percent) of the total amounts borrowed by the companies, and related persons resident in Canada accounted for \$23.0 billion (11.1 percent) of the total amounts borrowed. These totals were followed, in decreasing order, by lesser amounts reported as loaned from related persons resident in France, Japan, Switzerland, and Germany, which combined for 24.0 percent of the total.

On the lending side, related persons resident in the United Kingdom also borrowed the most from foreign-owned domestic corporations, with balances of \$22.2 billion at the end of the tax year, or 39.8 percent of the total. Related persons resident in Germany, Canada, France, the Netherlands, Sweden, and Switzerland, in decreasing order, also accounted for large proportions of the residual balance of loans. The combined total for related persons resident in these six countries was \$25.2 billion, 45.2 percent of the total.

### Comparison of Selected Tax Years 1991 – 1998

Figure B presents selected data for large foreign-owned domestic corporations filing Forms 5472 for selected Tax Years 1991 through 1998 [1]. The number of foreign-owned domestic corporations (i.e., “number of returns” shown in the statistics) and their related foreign persons has increased steadily during this time period, with increases of 11.9 percent and 10.3 percent, respectively, between Tax Years 1996 and 1998. Total non-loan amounts received and paid showed large increases from 1996 to 1998, increasing 124.8 percent and 87.9 percent, respectively. The increases were generally due to increases in stock-in-

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

Figure B

## Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: Selected Items for Selected Tax Years 1991 through 1998

[Money amounts are in billions of dollars]

Item	1991	1992	1993	1994	1996	1998
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Foreign-owned domestic corporations with total receipts of \$500 million or more and with Form 5472 attached <sup>1</sup></b>						
Number of returns.....	344	366	437	444	545	610
Total assets.....	1,181.3	1,317.3	1,540.5	1,681.6	2,125.8	2,929.4
Total receipts.....	761.0	808.0	871.4	944.6	1,175.4	1,292.9
Income subject to U.S. tax.....	13.7	14.5	15.7	18.5	36.2	36.4
Total U.S. income tax after credits.....	3.7	4.1	4.9	5.8	10.2	10.8
<b>Transactions between foreign-owned domestic corporations and related foreign persons <sup>1</sup></b>						
Number of related foreign persons.....	5,807	6,708	7,662	8,540	10,316	11,379
Amounts received from related foreign persons:						
Total (excluding loan balances) <sup>2</sup> .....	60.5	63.1	77.1	112.3	132.5	297.9
Sales of stock in trade.....	46.9	49.0	53.1	69.4	65.8	259.4
Sales of other tangible property.....	0.8	0.7	0.5	1.1	2.8	3.3
Consideration received for services.....	3.1	3.0	3.1	3.6	4.4	10.6
Interest received.....	1.6	1.1	1.1	1.1	1.8	2.7
Premiums received for insurance or reinsurance.....	1.3	2.8	1.4	0.7	0.9	1.0
Amounts borrowed, ending balance.....	63.5	67.9	88.6	87.9	134.2	206.5
Amounts paid to related foreign persons:						
Total (excluding loan balances) <sup>2</sup> .....	134.0	139.2	185.3	220.0	212.3	398.9
Purchases of stock in trade.....	114.4	120.8	153.4	177.9	178.0	348.7
Purchases of other tangible property.....	4.8	2.6	3.9	2.7	3.9	5.3
Consideration paid for services.....	2.1	2.1	2.5	3.4	4.4	6.5
Interest paid.....	6.5	5.4	5.7	6.2	8.8	14.5
Premiums paid for insurance or reinsurance.....	2.7	3.1	1.7	1.8	1.8	1.8
Amounts loaned, ending balance.....	18.8	19.2	24.0	28.4	30.4	55.8

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

<sup>2</sup> Includes items not shown separately.

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

trade transactions. Sales of stock in trade increased 294.2 percent, after having declined 5.2 percent between 1994 and 1996. Purchases of stock in trade increased 95.9 percent after remaining steady between 1994 and 1996. Most of these increases were found in the finance and insurance industrial sector.

Amounts of interest received continued the upward trend started in 1996, after remaining level from 1992 through 1994. For Tax Year 1998, interest received showed an increase of 50 percent over 1996. This is commensurate with the increase in amounts loaned to related foreign persons, which

increased 83.6 percent for 1998. Interest paid also continued its strong upward trend, which began in 1993, showing an increase of 64.8 percent for Tax Year 1998. Once again, this is consistent with the increase in amounts borrowed from related foreign persons, which showed an increase of 53.9 percent for 1998. It is important to point out, however, that beginning and ending loan balances are balance sheet "snapshots" at the beginning and ending of a particular period of time, while interest received and interest paid are income statement concepts that include all transactions that took place within the accounting period.

## Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

There are caveats to these year-to-year comparisons of the data. Foreign-owned domestic corporations with Forms 5472 attached that reached the \$500-million receipts threshold for the first time during Tax Year 1998 were included in the statistics for this tax year, and some previously included foreign-owned domestic corporations that were subject to merger and acquisition activities were removed from the current statistics. Moreover, patterns of transactions between a foreign-owned domestic corporation and related foreign persons may or may not recur on an annual (or even less frequent) basis. Additional information about the year-to-year comparability of the data is presented below under Sample Selection, Data Sources, and Limitations.

### Legislative History

Even before the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA), U.S. parent corporations were required to report transactions with and between their foreign affiliates.

However, no similar reporting requirements existed for transactions between domestic subsidiaries (i.e., those incorporated in the United States) of foreign corporations, or between foreign corporations (i.e., those incorporated abroad) engaged in a U.S. trade or business, and their related foreign persons. Concerned that these related party transactions could be manipulated to avoid U.S. taxation, Congress added new reporting requirements as part of TEFRA to provide the Internal Revenue Service with more information about the nature and amount of these transactions. Under Internal Revenue Code section 6038A, domestic corporations that are 25 percent or more owned by a foreign person, as well as foreign corporations engaged in a U.S. trade or business, have to report transactions with related foreign persons. These transactions are reported on Form 5472, *Information Return of a 25 Percent Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business*. Form 5472 had to be filed with corporation income tax returns for tax years beginning after December 31, 1983.

### Sample Selection, Data Sources, and Limitations

The foreign-owned domestic corporation statistics were collected annually from 1988 to 1993 and have

been collected biennially since 1994 [2]. The 1998 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 130,000 income tax returns chosen from 4.8 million returns filed for Tax Year 1998, i.e., accounting periods ending July 1998 through June 1999. These returns were selected after administrative processing was complete, but before any audit examinations [3]. From the corporate sample, those domestic corporations with total receipts of \$500 million or more, and that had Forms 5472 attached, were used for the statistics presented in this article. Foreign corporations (filing Form 1120F) engaged in a U.S. trade or business were not included in these statistics, even though they may have filed Forms 5472 for transactions with related foreign persons [4]. Corporation income tax returns with total receipts of \$500 million or more for which statistics are presented were included among the returns prescribed for sampling at the 100-percent rate. Thus, the data are not subject to sampling variability, although they may be subject to non-sampling error.

For 1998, the 610 “large” foreign-owned domestic corporations filing Forms 5472 comprised 70.6 percent of the total assets and 64.5 percent of the total receipts reported by all 25 percent or more foreign-owned domestic corporations. Total assets and total receipts of the large foreign-owned domestic corporations account for 7.8 percent of the total assets and 7.5 percent of the total receipts reported by all domestic corporations (Figure C).

The industry code used to classify returns for Figure A and Tables 1 and 3 represents the principal business activity (i.e., the activity that accounted for the largest portion of total receipts as reported in the income statement) of the corporation filing the tax return. However, a given return may have been for a company engaged in several business activities or may have been a consolidated return filed for an affiliated group of corporations that conducted different business activities. To the extent that some consolidated (and non-consolidated) returns were engaged in more than one type of business activity,

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

Figure C

## Foreign-Owned and Other Domestic Corporations, Tax Year 1998

[Money amounts are in billions of dollars]

Item	25 percent or more foreign-owned domestic corporations <sup>1</sup>		All other domestic corporations
	Total	With total receipts of \$500 million or more and with Form 5472 attached	
	(1)	(2)	(3)
Number of returns.....	66,909	610	4,770,982
Total assets.....	4,148.6	2,929.4	37,347.4
Total receipts.....	2,005.7	1,292.9	17,236.2
Income subject to U.S. tax.....	62.7	36.4	660.2
Total U.S. income tax after credits.....	19.2	10.8	180.4

<sup>1</sup> Includes data for a few foreign life insurance corporations filing Form 1120L. See footnote 4 at the end of this data release.

transaction data in this article are not entirely related to the industrial activity under which they are shown.

For the first time in Tax Year 1998, corporate returns reported their principal business activity 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. The statistics presented in this article are based on sixteen of these sectors [5]. NAICS replaces 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 data.

### 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 year, respectively, these amounts do not reflect amounts borrowed and loaned in transactions that took place entirely within Tax Year 1998.

**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 upon 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 [6].

**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 610 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

## Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

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 610 income tax returns included in the statistics.

*OPEC Countries.*—Summary statistics are provided (Table 2) for the following Middle Eastern countries that were members of the Organization of Petroleum Exporting Countries (OPEC) for 1998: 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 Receipts.*—Total receipts are the total income of the domestic corporation as reported on the U.S. income tax return. In general, it is 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] 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, and 1998 covered all foreign-owned domestic corporations with total receipts of \$500 million or

more. Beginning with 1994, the Form 5472 study is conducted biennially. Consequently, data for all years are not comparable.

- [2] Additional information about Statistics of Income Form 5472 studies for Tax Years 1988 through 1996 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; and Tax Year 1996, Fall 1999, Volume 19, Number 2.
- [3] For more information on the corporate sample and statistics on corporation income tax returns for 1998, see *Statistics of Income--1998, Corporation Income Tax Returns*.
- [4] 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*). Data reported by a few foreign life insurance companies filing Form 1120-L (*U.S. Life Insurance Company Income Tax Return*) are also included in the Form 5472 statistics to ensure completeness of the industry statistics for domestic corporations.
- [5] For a complete listing of NAICS industrial sectors, see *Statistics of Income--1998 Corporation Source Book*. The sectors not used for this study include agriculture, forestry, fishing, and hunting; wholesale and retail trade not allocable; education services; and other services. There were no returns with Form 5472 attached classified in these industrial sectors.
- [6] Statistics on domestic corporations controlled by foreign persons for 1998 are reported in Hobbs, James R., “Foreign-Controlled Domestic Corporations, 1998,” *Statistics of Income Bulletin*, Summer 2001, Volume 21, Number 1.

SOURCE: IRS, *Statistics of Income Bulletin*, Fall 2001, Publication 1136 (Rev. 11-2001)

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 1.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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)
<b>All industries.....</b>	<b>610</b>	<b>2,929,432,523</b>	<b>1,292,932,557</b>	<b>36,408,238</b>	<b>10,835,342</b>
Mining.....	12	52,522,050	17,434,407	699,980	175,914
Utilities.....	3	3,031,253	1,904,251	321,566	87,431
Construction.....	12	10,238,239	13,298,885	266,107	85,877
Manufacturing.....	253	906,313,850	564,905,210	18,104,854	5,065,817
Wholesale trade.....	150	229,305,727	357,636,834	4,810,897	1,542,972
Retail trade.....	23	19,818,140	35,383,597	1,018,176	321,946
Transportation and warehousing.....	9	15,908,065	14,281,667	155,759	58,594
Information.....	22	160,426,961	41,652,841	470,082	156,848
Finance and insurance.....	69	1,118,575,077	172,969,942	7,044,005	2,254,649
Real estate and rental and leasing.....	7	8,704,941	3,079,764	78,421	38,070
Professional, scientific, and technical services.....	7	9,444,209	5,363,012	147,577	20,936
Management of companies and enterprises.....	14	353,721,825	28,355,424	2,543,503	784,194
Administrative and support and waste management and remediation services.....	13	8,148,252	8,564,445	136,532	42,472
Health care and social assistance.....	5	14,495,237	7,841,954	215,751	75,227
Accommodation and food services.....	7	12,488,091	15,158,117	124,948	32,286
Other services.....	4	6,290,605	5,102,208	270,080	92,109

Industrial sector	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
(6)	(7)	(8)	(9)	(10)	
<b>All industries.....</b>	<b>11,379</b>	<b>297,885,653</b>	<b>259,397,161</b>	<b>3,294,499</b>	<b>725,283</b>
Mining.....	302	2,380,127	1,592,744	97,049	439
Utilities.....	7	180	--	--	--
Construction.....	80	147,979	14,446	--	--
Manufacturing.....	6,964	43,481,424	29,942,502	2,554,922	527,135
Wholesale trade.....	2,188	27,588,541	22,616,131	612,368	57,808
Retail trade.....	159	305,357	217,375	301	4,833
Transportation and warehousing.....	46	2,546,009	--	24,863	112,168
Information.....	450	1,093,691	110,297	3,440	5,950
Finance and insurance.....	639	211,379,002	204,635,541	--	11,464
Real estate and rental and leasing.....	35	258,575	13,856	38	--
Professional, scientific, and technical services.....	182	270,992	155,870	1,517	2,362
Management of companies and enterprises.....	88	6,294,703	--	--	3,124
Administrative and support and waste management and remediation services.....	41	1,704,494	--	--	--
Health care and social assistance.....	51	50,557	47,607	--	--
Accommodation and food services.....	76	86,249	22,238	--	--
Other services.....	70	297,775	28,556	--	--

Footnotes at end of table.



# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 1.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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)
<b>All industries.....</b>	<b>1,049,321</b>	<b>10,649,052</b>	<b>2,065,828</b>	<b>2,671,976</b>	<b>1,034,945</b>
Mining.....	2,132	326,814	4,465	38,854	844
Utilities.....	--	--	--	180	--
Construction.....	--	16,149	107,049	4,547	--
Manufacturing.....	522,734	7,824,807	164,218	474,047	3,223
Wholesale trade.....	77,786	1,476,716	229,055	226,585	62
Retail trade.....	13,265	5,402	4,445	20,049	73
Transportation and warehousing.....	152	70,219	586,183	792	--
Information.....	416,052	408,180	16,922	24,831	2,026
Finance and insurance.....	467	218,453	913,033	1,585,691	1,028,323
Real estate and rental and leasing.....	--	41,369	362	82,006	--
Professional, scientific, and technical services.....	--	73,757	691	20,632	158
Management of companies and enterprises.....	800	35,953	23,647	156,742	171
Administrative and support and waste management and remediation services.....	--	8,047	14,500	5,734	--
Health care and social assistance.....	--	--	--	2,885	65
Accommodation and food services.....	15,933	18,693	--	26,973	--
Other services.....	--	124,492	1,257	1,427	--

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons--continued				
	Amounts received from related foreign persons --continued	Amounts borrowed		Amounts paid to related foreign persons	
	Other	Beginning balance	Ending balance	Total (excluding loan balances)	Purchases of stock in trade
	(16)	(17)	(18)	(19)	(20)
<b>All industries.....</b>	<b>16,997,588</b>	<b>132,599,747</b>	<b>206,520,535</b>	<b>398,850,129</b>	<b>348,700,585</b>
Mining.....	316,785	3,121,537	2,017,596	1,628,211	1,034,964
Utilities.....	--	97,445	114,312	523,354	519,028
Construction.....	5,788	334,714	953,166	112,395	10,628
Manufacturing.....	1,467,834	47,006,256	71,481,223	90,799,413	73,792,623
Wholesale trade.....	2,292,029	9,905,549	13,039,654	110,765,311	101,962,064
Retail trade.....	39,613	2,547,322	4,065,544	2,813,201	2,406,268
Transportation and warehousing.....	1,751,633	4,142,403	4,663,531	1,804,805	1,093
Information.....	105,993	15,834,082	24,359,468	2,148,575	25,042
Finance and insurance.....	2,986,031	29,647,280	49,328,463	176,881,289	167,959,825
Real estate and rental and leasing.....	120,943	1,446,596	2,341,310	188,104	94,851
Professional, scientific, and technical services.....	16,005	682,329	451,743	1,147,194	18,451
Management of companies and enterprises.....	6,074,266	15,131,078	27,922,014	7,763,817	--
Administrative and support and waste management and remediation services.....	1,676,213	981,975	3,072,844	625,026	--
Health care and social assistance.....	--	7,185	7,185	115,203	29,917
Accommodation and food services.....	2,412	813,752	1,650,466	174,196	--
Other services.....	142,043	900,243	1,052,015	1,360,037	845,831

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 1.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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)
<b>All industries.....</b>	<b>5,264,362</b>	<b>2,786,248</b>	<b>2,979,080</b>	<b>6,502,267</b>	<b>1,226,355</b>
Mining.....	67,160	649	504	151,584	731
Utilities.....	--	--	--	--	--
Construction.....	--	7,115	10,352	32,690	5,574
Manufacturing.....	1,121,822	1,995,858	2,241,057	3,420,789	180,473
Wholesale trade.....	4,052,409	576,576	171,002	995,802	663,670
Retail trade.....	5,535	5,028	19,221	15,826	74,711
Transportation and warehousing.....	9,741	41,606	--	69,363	777
Information.....	2,073	105,541	59,852	514,024	11,461
Finance and insurance.....	--	27,304	46,009	116,002	201,519
Real estate and rental and leasing.....	--	--	--	1,582	--
Professional, scientific, and technical services.....	( <sup>1</sup> )	--	19,633	1,049,735	2,397
Management of companies and enterprises.....	--	2,798	--	24,367	42,037
Administrative and support and waste management and remediation services.....	--	4,810	52,545	10,108	43,005
Health care and social assistance.....	--	--	10,000	750	--
Accommodation and food services.....	5,623	18,964	--	82,457	--
Other services.....	--	--	348,906	17,188	--

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons--continued				
	Amounts paid to related foreign persons--continued			Amounts loaned	
	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(26)	(27)	(28)	(29)	(30)
<b>All industries.....</b>	<b>14,520,899</b>	<b>1,799,852</b>	<b>15,070,481</b>	<b>36,649,184</b>	<b>55,775,864</b>
Mining.....	143,753	8,047	220,820	1,248,004	197,167
Utilities.....	3,734	--	591	1,478	12,072
Construction.....	37,376	1,033	7,627	77,381	128,911
Manufacturing.....	6,049,863	98,628	1,898,301	9,022,112	14,619,738
Wholesale trade.....	934,044	15,650	1,394,094	3,223,820	3,935,390
Retail trade.....	271,729	435	14,448	60,996	87,470
Transportation and warehousing.....	447,206	138,532	1,096,487	945,661	324,035
Information.....	1,411,679	173	18,731	495,744	1,315,144
Finance and insurance.....	3,055,305	1,530,602	3,944,724	16,918,769	25,348,786
Real estate and rental and leasing.....	88,465	685	2,521	1,266,897	1,098,352
Professional, scientific, and technical services.....	52,401	350	4,227	321,666	181,347
Management of companies and enterprises.....	1,627,305	622	6,066,687	2,169,529	5,227,084
Administrative and support and waste management and remediation services.....	154,992	2,482	357,083	5,387	6,143
Health care and social assistance.....	72,536	--	2,000	419,133	2,868,491
Accommodation and food services.....	49,871	2,614	14,667	456,532	397,201
Other services.....	120,638	--	27,474	16,075	28,533

<sup>1</sup> Less than \$500.

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

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 2.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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 <sup>1</sup>	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)	
<b>All geographic areas.....</b>	<b>11,379</b>	<b>297,885,653</b>	<b>259,397,161</b>	<b>3,294,499</b>	<b>725,283</b>	<b>1,049,321</b>	<b>10,649,052</b>	<b>2,065,828</b>	<b>2,671,976</b>
<b>Canada.....</b>	<b>670</b>	<b>12,159,176</b>	<b>9,486,155</b>	<b>125,288</b>	<b>36,753</b>	<b>13,635</b>	<b>639,554</b>	<b>81,211</b>	<b>243,578</b>
<b>Latin America, total.....</b>	<b>1,471</b>	<b>5,739,461</b>	<b>4,984,644</b>	<b>119,595</b>	<b>18,006</b>	<b>40,235</b>	<b>342,468</b>	<b>30,608</b>	<b>124,229</b>
Argentina.....	137	299,367	273,506	3,481	999	4,145	10,897	270	590
Brazil.....	308	1,422,304	1,323,519	5,064	7,179	21,887	54,244	181	6,427
Mexico.....	367	2,196,267	1,914,964	34,699	7,858	6,920	186,059	11,259	10,206
Panama.....	77	591,912	495,276	12,045	7	634	50,715	2,106	15,784
Venezuela.....	114	301,506	190,497	3,255	523	1,694	17,484	114	70,408
<b>Other Western Hemisphere.....</b>	<b>191</b>	<b>2,859,646</b>	<b>572,181</b>	<b>48,066</b>	<b>2,863</b>	<b>1,821</b>	<b>270,482</b>	<b>59,019</b>	<b>33,045</b>
<b>Europe, total.....</b>	<b>5,693</b>	<b>229,344,245</b>	<b>208,145,075</b>	<b>2,321,753</b>	<b>456,600</b>	<b>737,695</b>	<b>7,240,569</b>	<b>1,379,517</b>	<b>2,011,822</b>
Belgium.....	236	2,769,344	493,505	2,223,042	2,495	3,361	15,057	829	15,578
France.....	710	2,388,429	1,534,815	3,301	50,035	20,398	293,276	145,527	101,396
Germany.....	850	13,376,635	7,523,268	6,998	18,192	211,384	3,844,327	77,682	677,861
Italy.....	281	265,141	229,573	2,460	2,436	3,577	9,615	987	2,050
Netherlands.....	479	1,957,638	797,125	23,304	148,177	29,627	293,122	58,332	77,326
Spain.....	214	217,473	169,044	14,874	5,616	3,645	7,085	551	1,108
Sweden.....	306	2,002,331	1,164,354	207	5,666	1,529	509,380	7,842	18,271
Switzerland.....	276	11,935,832	10,709,883	3,111	84,679	91,673	610,067	300,691	55,652
United Kingdom.....	1,385	189,336,365	184,474,608	32,017	130,086	319,993	1,427,284	277,953	1,033,098
<b>Africa, total.....</b>	<b>194</b>	<b>231,454</b>	<b>121,163</b>	<b>2,087</b>	<b>5,404</b>	<b>1,291</b>	<b>9,898</b>	<b>80,684</b>	<b>8,052</b>
South Africa.....	137	127,961	113,632	1,620	5,404	1,208	5,879	40	--
<b>Asia, total.....</b>	<b>2,563</b>	<b>45,243,008</b>	<b>34,015,623</b>	<b>662,686</b>	<b>199,397</b>	<b>225,298</b>	<b>2,047,743</b>	<b>433,834</b>	<b>227,357</b>
Hong Kong.....	295	10,467,034	10,325,878	7,353	2,677	14,613	46,987	7,299	29,628
Indonesia.....	84	94,833	70,834	13,852	251	848	1,716	238	31
Japan.....	731	23,882,059	18,925,409	60,254	78,594	159,535	1,373,178	368,744	146,670
Malaysia.....	167	120,245	111,150	1,631	579	1,581	2,508	1,564	254
Middle East countries (except OPEC).....	42	3,164,130	68,708	47	--	245	928	888	1,191
OPEC countries (except Indonesia).....	60	630,269	159,342	--	40,308	1,282	418,141	4,580	191
Singapore.....	320	3,343,117	1,811,434	27,583	67,667	1,382	53,465	30,302	2,245
South Korea.....	146	1,761,495	868,330	544,892	655	38,856	135,351	13,932	37,145
Taiwan.....	191	466,510	415,544	230	222	2,968	926	4,593	1,568
Thailand.....	131	189,527	176,945	605	6,442	687	1,111	883	1,769
<b>Oceania, total.....</b>	<b>547</b>	<b>1,979,295</b>	<b>1,843,671</b>	<b>15,023</b>	<b>6,148</b>	<b>10,074</b>	<b>33,705</b>	<b>926</b>	<b>22,683</b>
Australia.....	419	1,520,588	1,396,170	14,963	4,706	8,453	27,701	688	22,683
<b>Puerto Rico and U.S. possessions.....</b>	<b>49</b>	<b>329,368</b>	<b>228,650</b>	<b>1</b>	<b>111</b>	<b>19,272</b>	<b>64,633</b>	<b>29</b>	<b>1,211</b>

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 2.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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 <sup>1</sup>	Transactions between foreign-owned domestic corporations and related foreign persons--continued							
	Amounts received from related foreign persons--continued		Amounts borrowed		Amounts paid to related foreign persons			
	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance	Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents and royalties
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
<b>All geographic areas.....</b>	<b>1,034,945</b>	<b>16,997,588</b>	<b>132,599,747</b>	<b>206,520,535</b>	<b>398,850,129</b>	<b>348,700,585</b>	<b>5,264,362</b>	<b>2,786,248</b>
<b>Canada.....</b>	<b>758,989</b>	<b>774,014</b>	<b>11,738,841</b>	<b>23,026,524</b>	<b>23,333,734</b>	<b>19,512,694</b>	<b>332,721</b>	<b>30,831</b>
<b>Latin America, total.....</b>	<b>20,768</b>	<b>58,909</b>	<b>403,341</b>	<b>422,067</b>	<b>8,165,011</b>	<b>7,587,381</b>	<b>13,870</b>	<b>2,159</b>
Argentina.....	3,639	1,839	1,311	3,195	34,410	15,300	105	--
Brazil.....	--	3,803	4,293	34,227	1,271,861	1,211,610	291	711
Mexico.....	5,500	18,833	41,043	70,498	4,470,957	4,212,142	7,831	352
Panama.....	--	15,345	41,587	26,252	387,502	372,474	4,254	--
Venezuela.....	4,418	13,113	--	206	1,595,931	1,573,433	1,368	--
<b>Other Western Hemisphere.....</b>	<b>15,562</b>	<b>1,856,607</b>	<b>2,127,708</b>	<b>2,145,976</b>	<b>1,762,277</b>	<b>680,857</b>	<b>19,293</b>	<b>39,926</b>
<b>Europe, total.....</b>	<b>220,609</b>	<b>6,830,604</b>	<b>106,645,111</b>	<b>159,835,402</b>	<b>123,552,097</b>	<b>94,776,485</b>	<b>2,686,973</b>	<b>1,784,017</b>
Belgium.....	3,029	12,448	440,203	1,268,669	1,387,678	1,001,687	44,232	76,413
France.....	12,970	226,713	9,284,165	13,776,492	8,447,170	3,643,634	2,176,639	192,978
Germany.....	46,659	970,264	6,660,361	10,151,465	25,761,104	23,713,595	36,872	446,927
Italy.....	6,580	7,864	92,605	124,786	445,547	399,540	8,628	5,619
Netherlands.....	9,470	521,154	17,387,994	25,950,377	4,886,053	2,451,996	24,139	208,352
Spain.....	6,056	9,496	4,268	17,214	363,382	204,821	143,423	90
Sweden.....	1,872	293,209	605,560	897,224	6,544,997	5,064,192	19,423	109,877
Switzerland.....	26,874	53,203	9,362,031	12,518,071	13,568,143	11,044,225	4,128	84,136
United Kingdom.....	99,018	1,542,307	40,568,504	62,400,155	50,263,086	42,794,708	211,560	575,301
<b>Africa, total.....</b>	<b>551</b>	<b>2,324</b>	<b>28</b>	<b>2,675,247</b>	<b>113,683</b>	<b>110,436</b>	<b>2</b>	<b>(<sup>2</sup>)</b>
South Africa.....	1	176	28	2,675,243	101,180	99,310	2	--
<b>Asia, total.....</b>	<b>11,788</b>	<b>7,419,281</b>	<b>11,161,409</b>	<b>15,670,902</b>	<b>236,627,896</b>	<b>221,074,391</b>	<b>2,193,648</b>	<b>928,719</b>
Hong Kong.....	1,032	31,567	902,231	778,150	121,129,986	120,910,750	8,346	836
Indonesia.....	182	6,880	4,670	1,506	149,110	126,354	7	--
Japan.....	6,621	2,763,054	9,559,643	13,090,044	93,783,983	84,000,185	2,157,530	906,825
Malaysia.....	--	979	21,552	15,183	391,429	378,220	1,684	355
Middle East countries (except OPEC).....	--	3,092,122	35,810	610,131	3,151,786	225	--	--
OPEC countries (except Indonesia).....	137	6,288	20,974	20,994	2,171,480	2,044,016	--	--
Singapore.....	164	1,348,921	309,539	743,095	3,251,957	2,192,612	4,966	--
South Korea.....	--	122,333	261,796	294,184	8,807,011	7,785,081	2,630	11,478
Taiwan.....	2,025	38,434	4,592	17,943	2,297,631	2,272,484	10,737	291
Thailand.....	307	778	35,342	30,055	544,920	528,911	468	8,753
<b>Oceania, total.....</b>	<b>6,570</b>	<b>40,495</b>	<b>516,035</b>	<b>2,709,268</b>	<b>2,794,446</b>	<b>2,477,223</b>	<b>17,854</b>	<b>595</b>
Australia.....	6,308	38,916	500,845	2,650,945	1,898,065	1,706,894	17,700	595
<b>Puerto Rico and U.S. possessions.....</b>	<b>107</b>	<b>15,354</b>	<b>7,274</b>	<b>35,148</b>	<b>2,500,984</b>	<b>2,481,119</b>	<b>--</b>	<b>1</b>

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 2.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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 <sup>1</sup>	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)
<b>All geographic areas.....</b>	<b>2,979,080</b>	<b>6,502,267</b>	<b>1,226,355</b>	<b>14,520,899</b>	<b>1,799,852</b>	<b>15,070,481</b>	<b>36,649,184</b>	<b>55,775,864</b>
<b>Canada.....</b>	<b>25,358</b>	<b>1,518,858</b>	<b>26,657</b>	<b>1,179,315</b>	<b>144,795</b>	<b>562,507</b>	<b>2,795,847</b>	<b>5,783,493</b>
<b>Latin America, total.....</b>	<b>101,104</b>	<b>174,059</b>	<b>34,161</b>	<b>45,685</b>	<b>145,819</b>	<b>60,772</b>	<b>1,691,752</b>	<b>1,940,708</b>
Argentina.....	64	13,347	2,682	1,725	--	1,187	6,417	2,404
Brazil.....	36	38,135	6,511	829	--	13,738	33,265	170,497
Mexico.....	100,822	95,412	7,781	26,385	14	20,218	94,189	323,712
Panama.....	--	3,644	441	303	--	6,386	279,693	257,910
Venezuela.....	1	365	2,516	1	21	18,227	1,005,381	762,411
<b>Other Western Hemisphere.....</b>	<b>7</b>	<b>40,419</b>	<b>50,235</b>	<b>206,250</b>	<b>197,325</b>	<b>527,966</b>	<b>518,187</b>	<b>911,590</b>
<b>Europe, total.....</b>	<b>1,721,094</b>	<b>3,526,189</b>	<b>273,910</b>	<b>11,894,500</b>	<b>1,291,083</b>	<b>5,597,848</b>	<b>29,273,385</b>	<b>44,411,578</b>
Belgium.....	20,393	83,842	10,044	145,933	583	4,551	286,778	149,935
France.....	131,544	374,473	13,133	1,442,285	3,858	468,628	4,733,959	3,372,495
Germany.....	407,874	136,850	15,444	547,395	234,725	221,422	5,629,598	8,248,500
Italy.....	372	12,225	4,803	3,381	4,038	6,940	2,921	9,785
Netherlands.....	13,812	234,807	47,355	1,587,653	12,118	305,822	2,297,851	3,136,162
Spain.....	278	9,826	1,017	32	346	3,548	871	1,251
Sweden.....	13,922	583,021	17,304	238,123	14,389	484,746	601,696	2,523,209
Switzerland.....	473,518	164,056	41,612	937,140	716,417	102,911	1,132,161	2,166,330
United Kingdom.....	473,043	898,891	115,779	4,283,721	262,512	647,569	13,876,763	22,191,531
<b>Africa, total.....</b>	<b>6</b>	<b>178</b>	<b>2,585</b>	<b>2</b>	<b>51</b>	<b>423</b>	<b>132,919</b>	<b>122,002</b>
South Africa.....	6	177	1,490	--	51	144	6,441	2,268
<b>Asia, total.....</b>	<b>1,131,438</b>	<b>1,202,831</b>	<b>771,160</b>	<b>1,118,475</b>	<b>10,998</b>	<b>8,196,235</b>	<b>2,159,229</b>	<b>2,511,879</b>
Hong Kong.....	14,019	26,709	69,286	84,351	--	15,688	225,407	63,228
Indonesia.....	--	28	1,644	--	--	21,077	553	217
Japan.....	1,076,394	435,993	650,845	611,890	6,901	3,937,421	778,783	1,250,493
Malaysia.....	--	6,286	3,003	745	( <sup>2</sup> )	1,136	3,320	1,943
Middle East countries (except OPEC).....	8	7,333	3,217	14,814	( <sup>2</sup> )	3,126,190	31,917	26,501
OPEC countries (except Indonesia).....	--	105,628	175	16,147	( <sup>2</sup> )	5,513	9	163
Singapore.....	997	12,205	16,603	33,129	3,984	987,463	14,628	131,930
South Korea.....	40,020	602,343	6,937	357,400	--	1,122	977,439	854,457
Taiwan.....	--	3,162	4,785	--	61	6,111	10,010	27,555
Thailand.....	--	227	6,227	--	--	334	245	225
<b>Oceania, total.....</b>	<b>72</b>	<b>21,745</b>	<b>67,649</b>	<b>75,743</b>	<b>9,735</b>	<b>123,829</b>	<b>58,516</b>	<b>21,795</b>
Australia.....	71	21,726	67,247	52,758	2,447	28,627	58,486	21,619
<b>Puerto Rico and U.S. possessions.....</b>	<b>--</b>	<b>17,989</b>	<b>--</b>	<b>929</b>	<b>44</b>	<b>902</b>	<b>25,349</b>	<b>72,819</b>

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

<sup>2</sup> Less than \$500.

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

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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 industrial division of domestic corporation and residence of related foreign person <sup>1</sup>	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and royalties	Sales, leases, and licenses of intangible property rights
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<b>All industries</b>							
<b>All geographic areas.....</b>	<b>610</b>	<b>11,379</b>	<b>297,885,653</b>	<b>259,397,161</b>	<b>3,294,499</b>	<b>725,283</b>	<b>1,049,321</b>
Australia.....	214	419	1,520,588	1,396,170	14,963	4,706	8,453
Argentina.....	98	137	299,367	273,506	3,481	999	4,145
Belgium.....	127	236	2,769,344	493,505	2,223,042	2,495	3,361
Bermuda.....	46	81	2,073,859	152,841	--	2,513	--
Brazil.....	172	308	1,422,304	1,323,519	5,064	7,179	21,887
Canada.....	294	670	12,159,176	9,486,155	125,288	36,753	13,635
France.....	222	710	2,388,429	1,534,815	3,301	50,035	20,398
Germany.....	251	850	13,376,635	7,523,268	6,998	18,192	211,384
Hong Kong.....	175	295	10,467,034	10,325,878	7,353	2,677	14,613
Italy.....	146	281	265,141	229,573	2,460	2,436	3,577
Japan.....	275	731	23,882,059	18,925,409	60,254	78,594	159,535
Malaysia.....	108	167	120,245	111,150	1,631	579	1,581
Mexico.....	180	367	2,196,297	1,914,964	34,699	7,858	6,920
Netherlands.....	194	479	1,957,638	797,125	23,304	148,177	29,627
New Zealand.....	91	123	455,557	444,546	60	1,441	1,622
Singapore.....	200	344	3,343,117	1,811,434	27,538	67,667	1,382
South Africa.....	88	137	127,961	113,632	1,620	5,404	1,208
South Korea.....	97	146	1,761,495	868,330	544,892	655	38,856
Spain.....	134	214	217,473	169,044	14,874	5,616	3,645
Sweden.....	97	306	2,002,331	1,164,354	207	5,666	1,529
Switzerland.....	129	276	11,935,832	10,709,883	3,111	84,679	91,673
Taiwan.....	110	191	466,510	415,544	230	222	2,968
Thailand.....	89	131	189,527	176,945	605	6,442	687
United Kingdom.....	337	1,385	189,336,365	184,474,608	32,017	130,086	319,993
Venezuela.....	77	114	301,506	190,497	3,255	523	1,694
<b>Mining</b>							
<b>All geographic areas.....</b>	<b>12</b>	<b>302</b>	<b>2,380,127</b>	<b>1,592,744</b>	<b>97,049</b>	<b>439</b>	<b>2,132</b>
Australia.....	7	14	86,565	38,622	1,996	38	--
Brazil.....	3	9	641,562	639,844	347	--	--
Canada.....	3	18	57,149	36,046	1,396	4	--
France.....	4	11	21,106	16,265	304	--	--
Germany.....	7	36	347,472	164,243	1,267	50	--
United Kingdom.....	6	46	59,786	11,918	589	--	441
<b>Utilities</b>							
<b>All geographic areas.....</b>	<b>3</b>	<b>7</b>	<b>180</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Construction</b>							
<b>All geographic areas.....</b>	<b>12</b>	<b>80</b>	<b>147,979</b>	<b>14,446</b>	<b>--</b>	<b>--</b>	<b>--</b>

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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 industrial division of domestic corporation and residence of related foreign person <sup>1</sup>	Transactions between foreign-owned domestic corporations and related foreign persons--continued						
	Amounts received from related foreign persons--continued					Amounts borrowed	
	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>All industries</b>							
<b>All geographic areas.....</b>	<b>10,649,052</b>	<b>2,065,828</b>	<b>2,671,976</b>	<b>1,034,945</b>	<b>16,997,588</b>	<b>132,599,747</b>	<b>206,520,535</b>
Australia.....	27,701	688	22,683	6,308	38,916	500,845	2,650,945
Argentina.....	10,897	270	590	3,639	1,839	1,311	3,195
Belgium.....	15,057	829	15,578	3,029	12,448	440,203	1,268,669
Bermuda.....	43,335	58,005	30,095	15,562	1,771,507	962,486	1,257,007
Brazil.....	54,244	181	6,427	--	3,803	4,293	34,227
Canada.....	639,554	81,211	243,578	758,989	774,014	11,738,841	23,026,524
France.....	293,276	145,527	101,396	12,970	226,713	9,284,165	13,776,492
Germany.....	3,844,327	77,682	677,861	46,659	970,264	6,660,361	10,151,465
Hong Kong.....	46,987	7,299	29,628	1,032	31,567	902,231	778,150
Italy.....	9,615	987	2,050	6,580	7,864	92,605	124,786
Japan.....	1,373,178	368,744	146,670	6,621	2,763,054	9,559,643	13,090,044
Malaysia.....	2,508	1,564	254	--	979	21,552	15,183
Mexico.....	186,059	11,259	10,206	5,500	18,833	41,043	70,498
Netherlands.....	293,122	58,332	77,326	9,470	521,154	17,387,994	25,950,377
New Zealand.....	5,809	238	1	262	1,579	15,190	58,324
Singapore.....	53,465	30,302	2,245	164	1,348,921	309,539	743,095
South Africa.....	5,879	40	--	1	176	28	2,675,243
South Korea.....	135,351	13,932	37,145	--	122,333	261,796	294,184
Spain.....	7,085	551	1,108	6,056	9,496	4,268	17,214
Sweden.....	509,380	7,842	18,271	1,872	293,209	605,560	897,224
Switzerland.....	610,067	300,691	55,652	26,874	53,203	9,362,031	12,518,071
Taiwan.....	926	4,593	1,568	2,025	38,434	4,592	17,943
Thailand.....	1,111	883	1,769	307	778	35,342	30,055
United Kingdom.....	1,427,284	277,953	1,033,098	99,018	1,542,307	40,568,504	62,400,155
Venezuela.....	17,484	114	70,408	4,418	13,113	--	206
<b>Mining</b>							
<b>All geographic areas.....</b>	<b>326,814</b>	<b>4,465</b>	<b>38,854</b>	<b>844</b>	<b>316,785</b>	<b>3,121,537</b>	<b>2,017,596</b>
Australia.....	14,102	345	3,781	56	27,625	8,921	7,498
Brazil.....	2	--	599	--	771	--	--
Canada.....	8,616	817	2,224	143	7,903	18,730	--
France.....	3,518	--	751	--	268	459,197	--
Germany.....	3,898	230	9,838	--	167,946	2,053,191	1,513,233
United Kingdom.....	7,725	--	20,454	50	18,609	--	--
<b>Utilities</b>							
<b>All geographic areas.....</b>	<b>--</b>	<b>--</b>	<b>180</b>	<b>--</b>	<b>--</b>	<b>97,445</b>	<b>114,312</b>
<b>Construction</b>							
<b>All geographic areas.....</b>	<b>16,149</b>	<b>107,049</b>	<b>4,547</b>	<b>--</b>	<b>5,788</b>	<b>334,714</b>	<b>953,166</b>

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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 industrial division of domestic corporation and residence of related foreign person <sup>1</sup>	Transactions between foreign-owned domestic corporations and related foreign persons--continued					
	Amounts paid to related foreign persons					
	Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents and royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
(15)	(16)	(17)	(18)	(19)	(20)	
<b>All industries</b>						
<b>All geographic areas.....</b>	<b>398,850,129</b>	<b>348,700,585</b>	<b>5,264,362</b>	<b>2,786,248</b>	<b>2,979,080</b>	<b>6,502,267</b>
Australia.....	1,898,065	1,706,894	17,700	595	71	21,726
Argentina.....	34,410	15,300	105	--	64	13,347
Belgium.....	1,387,678	1,001,687	44,232	76,413	20,393	83,842
Bermuda.....	1,296,894	492,467	--	--	--	1,666
Brazil.....	1,271,861	1,211,610	291	711	36	38,135
Canada.....	23,333,734	19,512,694	332,721	30,831	25,358	1,518,858
France.....	8,447,170	3,643,634	2,176,639	192,978	131,544	374,473
Germany.....	25,761,104	23,713,595	36,872	446,927	407,874	136,850
Hong Kong.....	121,129,986	120,910,750	8,346	836	14,019	26,709
Italy.....	445,547	399,540	8,628	5,619	372	12,225
Japan.....	93,783,983	84,000,185	2,157,530	906,825	1,076,394	435,993
Malaysia.....	391,429	378,220	1,684	355	--	6,286
Mexico.....	4,470,957	4,212,142	7,831	352	100,822	95,412
Netherlands.....	4,886,053	2,451,996	24,139	208,352	13,812	234,807
New Zealand.....	778,973	770,329	154	--	1	18
Singapore.....	3,251,957	2,192,612	4,966	--	997	12,205
South Africa.....	101,180	99,310	2	--	6	177
South Korea.....	8,807,011	7,785,081	2,630	11,478	40,020	602,343
Spain.....	363,382	204,821	143,423	90	278	9,826
Sweden.....	6,544,997	5,064,192	19,423	109,877	13,922	583,021
Switzerland.....	13,568,143	11,044,225	4,128	84,136	473,518	164,056
Taiwan.....	2,297,631	2,272,484	10,737	291	--	3,162
Thailand.....	544,920	528,911	468	8,753	--	227
United Kingdom.....	50,263,086	42,794,708	211,560	575,301	473,043	898,891
Venezuela.....	1,595,931	1,573,433	1,368	--	1	365
<b>Mining</b>						
<b>All geographic areas.....</b>	<b>1,628,211</b>	<b>1,034,964</b>	<b>67,160</b>	<b>649</b>	<b>504</b>	<b>151,584</b>
Australia.....	271,349	158,341	7,292	--	--	17,051
Brazil.....	626,998	626,218	--	150	--	409
Canada.....	103,589	3,590	15,943	450	--	55,579
France.....	8,836	1,923	7	--	--	--
Germany.....	192,756	14,963	1,136	48	504	17,034
United Kingdom.....	99,995	90,599	4,545	--	--	4,018
<b>Utilities</b>						
<b>All geographic areas.....</b>	<b>523,354</b>	<b>519,028</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Construction</b>						
<b>All geographic areas.....</b>	<b>112,395</b>	<b>10,628</b>	<b>--</b>	<b>7,115</b>	<b>10,352</b>	<b>32,690</b>

Footnotes at end of table.



# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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 industrial division of domestic corporation and residence of related foreign person <sup>1</sup>	Transactions between foreign-owned domestic corporations and related foreign persons--continued					
	Amounts paid to related foreign persons--continued				Amounts loaned	
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(21)	(22)	(23)	(24)	(25)	(26)
<b>All industries</b>						
<b>All geographic areas.....</b>	<b>1,226,355</b>	<b>14,520,899</b>	<b>1,799,852</b>	<b>15,070,481</b>	<b>36,649,184</b>	<b>55,775,864</b>
Australia.....	67,247	52,758	2,447	28,627	58,486	21,619
Argentina.....	2,682	1,725	--	1,187	6,417	2,404
Belgium.....	10,044	145,933	583	4,551	286,778	149,935
Bermuda.....	42,253	86,704	197,130	476,674	453,169	887,483
Brazil.....	6,511	829	--	13,738	33,265	170,497
Canada.....	26,657	1,179,315	144,795	562,507	2,795,847	5,783,493
France.....	13,133	1,442,285	3,858	468,628	4,733,959	3,372,495
Germany.....	15,444	547,395	234,725	221,422	5,629,598	8,248,500
Hong Kong.....	69,286	84,351	--	15,688	225,407	63,228
Italy.....	4,803	3,381	4,038	6,940	2,921	9,785
Japan.....	650,845	611,890	6,901	3,937,421	778,783	1,250,493
Malaysia.....	3,003	745	--	1,136	3,320	1,943
Mexico.....	7,781	26,385	14	20,218	94,189	323,712
Netherlands.....	47,355	1,587,653	12,118	305,822	2,297,851	3,136,162
New Zealand.....	336	654	7,289	192	30	175
Singapore.....	16,603	33,129	3,984	987,463	14,628	131,930
South Africa.....	1,490	--	51	144	6,441	2,268
South Korea.....	6,937	357,400	--	1,122	977,439	854,457
Spain.....	1,017	32	346	3,548	871	1,251
Sweden.....	17,304	238,123	14,389	484,746	601,696	2,523,209
Switzerland.....	41,612	937,140	716,417	102,911	1,132,161	2,166,330
Taiwan.....	4,785	--	61	6,111	10,010	27,555
Thailand.....	6,227	--	--	334	245	225
United Kingdom.....	115,779	4,283,721	262,512	647,569	13,876,763	22,191,531
Venezuela.....	2,516	1	21	18,227	1,005,381	762,411
<b>Mining</b>						
<b>All geographic areas.....</b>	<b>731</b>	<b>143,753</b>	<b>8,047</b>	<b>220,820</b>	<b>1,248,004</b>	<b>197,167</b>
Australia.....	1	539	--	88,125	53,071	84,823
Brazil.....	--	--	--	221	--	--
Canada.....	--	9,109	--	18,917	332,359	--
France.....	--	6,261	--	645	62,884	--
Germany.....	128	126,271	1,909	30,763	798,892	110,564
United Kingdom.....	--	--	733	101	797	1,181
<b>Utilities</b>						
<b>All geographic areas.....</b>	<b>--</b>	<b>3,734</b>	<b>--</b>	<b>591</b>	<b>1,478</b>	<b>12,072</b>
<b>Construction</b>						
<b>All geographic areas.....</b>	<b>5,574</b>	<b>37,376</b>	<b>1,033</b>	<b>7,627</b>	<b>77,381</b>	<b>128,911</b>

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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 industrial division of domestic corporation and residence of related foreign person <sup>1</sup>	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and royalties	Sales, leases, and licenses and intangible property rights
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<b>Manufacturing</b>							
<b>All geographic areas.....</b>	<b>253</b>	<b>6,964</b>	<b>43,481,424</b>	<b>29,942,502</b>	<b>2,554,922</b>	<b>527,135</b>	<b>522,734</b>
Australia.....	109	226	514,685	483,481	14,102	3,253	178
Belgium.....	82	174	2,637,480	388,913	2,222,971	927	1,970
Brazil.....	104	209	675,325	593,936	4,687	7,179	17,500
Canada.....	141	371	8,623,564	7,791,999	117,505	24,294	3,448
France.....	125	499	1,730,570	1,261,497	1,905	15,174	10,772
Germany.....	130	561	9,595,185	5,611,352	6,693	10,210	17,116
Hong Kong.....	83	138	334,759	314,768	7,281	1,017	1,019
Japan.....	128	272	2,434,893	1,794,236	44,332	19,147	45,503
Mexico.....	112	244	1,443,992	1,341,966	31,527	7,553	699
Netherlands.....	102	320	1,220,979	579,381	22,118	147,425	20,978
Singapore.....	100	180	642,505	572,361	4,900	9,981	1,044
South Korea.....	57	84	307,128	245,378	488	265	36,493
Sweden.....	61	231	1,903,566	1,145,421	207	5,663	14
Switzerland.....	78	186	1,838,230	1,059,859	3,111	84,679	90,595
Taiwan.....	59	107	349,401	345,965	230	222	--
United Kingdom.....	168	792	4,254,806	2,647,359	29,093	119,372	204,577
<b>Wholesale trade</b>							
<b>All geographic areas.....</b>	<b>150</b>	<b>2,188</b>	<b>27,588,541</b>	<b>22,616,131</b>	<b>612,368</b>	<b>57,808</b>	<b>77,786</b>
Canada.....	73	142	1,502,152	1,442,433	1,290	1,269	--
France.....	44	107	258,553	128,065	--	34,261	--
Germany.....	66	186	1,067,193	508,383	--	5,147	18,429
Hong Kong.....	50	79	174,639	154,664	38	1,405	206
Japan.....	83	337	18,154,766	15,941,112	15,515	4,530	59,128
Mexico.....	40	84	687,574	536,540	2,553	--	--
Netherlands.....	38	62	261,278	188,910	--	691	--
Singapore.....	57	99	731,428	713,596	111	257	13
South Korea.....	31	53	1,451,365	622,866	544,404	390	10
United Kingdom.....	74	183	772,516	675,943	502	2,279	--
<b>Retail trade</b>							
<b>All geographic areas.....</b>	<b>23</b>	<b>159</b>	<b>305,357</b>	<b>217,375</b>	<b>301</b>	<b>4,833</b>	<b>13,265</b>
Canada.....	8	18	17,798	16,546	2	--	--
France.....	4	4	108,384	108,384	--	--	--
Germany.....	8	8	34,422	30,723	--	2,836	100
United Kingdom.....	9	17	8,031	40	7	--	19
Japan.....	5	10	53,538	23,079	234	1,997	13,102
Taiwan.....	3	12	40,496	5,847	--	--	--
<b>Transportation and warehousing</b>							
<b>All geographic areas.....</b>	<b>9</b>	<b>46</b>	<b>2,546,009</b>	<b>--</b>	<b>24,863</b>	<b>112,168</b>	<b>152</b>
Canada.....	5	15	422,772	--	2,351	1,918	--
<b>Information</b>							
<b>All geographic areas.....</b>	<b>22</b>	<b>450</b>	<b>1,093,691</b>	<b>110,297</b>	<b>3,440</b>	<b>5,950</b>	<b>416,052</b>
Canada.....	9	21	152,060	14,740	626	16	9,921
Germany.....	9	29	244,813	48,156	--	--	173,325
Japan.....	15	107	489,294	19,380	1,110	2,509	111,527
United Kingdom.....	10	29	54,215	4,249	76	183	41,650

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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 industrial division of domestic corporation and residence of related foreign person <sup>1</sup>	Transactions between foreign-owned domestic corporations and related foreign persons--continued						
	Amounts received from related foreign persons--continued					Amounts borrowed	
	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Manufacturing</b>							
<b>All geographic areas.....</b>	<b>7,824,807</b>	<b>164,218</b>	<b>474,047</b>	<b>3,223</b>	<b>1,467,834</b>	<b>47,006,256</b>	<b>71,481,223</b>
Australia.....	8,134	263	1,892	73	3,310	298,925	98,979
Belgium.....	8,380	656	2,119	--	11,545	7,687	499,174
Brazil.....	46,695	40	2,996	--	2,293	3,284	6,106
Canada.....	491,731	43,435	59,932	1,944	89,277	3,631,643	2,549,506
France.....	250,396	5,716	57,843	4	127,264	6,436,093	6,832,378
Germany.....	3,403,679	17,135	44,666	163	484,171	3,123,530	6,214,537
Hong Kong.....	8,379	88	353	--	1,854	283	29,321
Japan.....	436,275	31,123	4,697	33	59,547	654,162	347,411
Mexico.....	46,098	9,410	1,369	50	5,320	5,560	33,256
Netherlands.....	282,175	67	33,185	--	135,650	2,469,333	6,178,945
Singapore.....	42,915	9,029	40	--	2,235	2,768	10,253
South Korea.....	2,701	18	1	--	21,783	386	19,619
Sweden.....	507,009	7,797	10,310	--	227,144	579,091	881,358
Switzerland.....	557,348	9,833	2,534	--	30,271	4,978,431	7,674,281
Taiwan.....	845	3	155	22	1,959	--	2,206
United Kingdom.....	940,024	13,809	129,104	--	171,468	15,599,228	25,791,886
<b>Wholesale trade</b>							
<b>All geographic areas.....</b>	<b>1,476,716</b>	<b>229,055</b>	<b>226,585</b>	<b>62</b>	<b>2,292,029</b>	<b>9,905,549</b>	<b>13,039,654</b>
Canada.....	24,753	7,430	13,692	--	11,285	134,879	242,353
France.....	156	1,459	9,186	--	85,425	1,270,335	1,312,556
Germany.....	280,354	4,254	3,444	--	247,183	2,250,480	2,689,425
Hong Kong.....	12,350	1,189	4,383	--	404	20,000	16,175
Japan.....	852,413	145,451	47,959	61	1,088,598	843,316	1,120,411
Mexico.....	132,113	1,413	8,581	--	6,374	20,351	15,169
Netherlands.....	401	686	221	--	70,369	960,021	1,259,534
Singapore.....	422	13,948	503	--	2,576	37,608	44,512
South Korea.....	132,637	13,915	36,645	--	100,499	261,410	274,565
United Kingdom.....	13,013	6,993	25,954	1	47,832	2,003,163	2,248,487
<b>Retail trade</b>							
<b>All geographic areas.....</b>	<b>5,402</b>	<b>4,445</b>	<b>20,049</b>	<b>73</b>	<b>39,613</b>	<b>2,547,322</b>	<b>4,065,544</b>
Canada.....	1,250	--	--	--	--	53,966	575
France.....	--	--	--	--	--	--	393
Germany.....	724	39	--	--	--	--	--
United Kingdom.....	--	--	7,965	--	--	1,395,815	1,568,466
Japan.....	2,600	801	7,915	73	3,736	150,000	140,000
Taiwan.....	--	--	--	--	34,649	4,592	15,737
<b>Transportation and warehousing</b>							
<b>All geographic areas.....</b>	<b>70,219</b>	<b>586,183</b>	<b>792</b>	<b>--</b>	<b>1,751,633</b>	<b>4,142,403</b>	<b>4,663,531</b>
Canada.....	3,237	--	--	--	415,267	77,032	914,799
<b>Information</b>							
<b>All geographic areas.....</b>	<b>408,180</b>	<b>16,922</b>	<b>24,831</b>	<b>2,026</b>	<b>105,993</b>	<b>15,834,082</b>	<b>24,359,468</b>
Canada.....	56,085	5,437	163	--	65,072	35,346	77,503
Germany.....	23,331	--	--	--	--	137	506
Japan.....	298,878	8,122	14,138	2,026	31,604	3,707,943	5,205,556
United Kingdom.....	1,579	--	19	--	6,458	3,039,817	5,212,779

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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 industrial division of domestic corporation and residence of related foreign person <sup>1</sup>	Transactions between foreign-owned domestic corporations and related foreign persons--continued					
	Amounts paid to related foreign persons					
	Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents and royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
	(15)	(16)	(17)	(18)	(19)	(20)
<b>Manufacturing</b>						
<b>All geographic areas.....</b>	<b>90,799,413</b>	<b>73,792,623</b>	<b>1,121,822</b>	<b>1,995,858</b>	<b>2,241,057</b>	<b>3,420,789</b>
Australia.....	240,612	132,327	13,155	541	--	13,770
Belgium.....	1,288,054	977,542	44,232	76,413	20,334	54,010
Brazil.....	397,135	342,815	291	543	--	37,310
Canada.....	16,866,692	15,073,314	314,249	25,889	14,787	1,185,014
France.....	3,616,815	1,964,675	118,326	183,511	111,823	283,231
Germany.....	14,102,116	13,125,885	32,187	384,470	55,017	83,452
Hong Kong.....	1,753,606	1,721,236	3,077	--	14,019	4,775
Japan.....	18,167,243	16,302,591	346,299	327,720	944,306	190,157
Mexico.....	1,655,326	1,446,547	7,188	352	100,076	58,816
Netherlands.....	2,557,211	1,526,009	24,011	179,214	4,341	208,618
Singapore.....	1,168,112	1,153,460	808	--	--	6,029
South Korea.....	1,448,501	1,073,306	642	11,478	--	2,561
Sweden.....	3,073,232	1,619,189	19,423	109,701	3,474	580,898
Switzerland.....	4,708,141	3,254,085	4,128	56,896	416,403	155,290
Taiwan.....	742,471	719,899	10,737	291	--	2,571
United Kingdom.....	7,211,410	3,633,596	18,864	546,885	383,987	331,329
<b>Wholesale trade</b>						
<b>All geographic areas.....</b>	<b>110,765,311</b>	<b>101,962,064</b>	<b>4,052,409</b>	<b>576,576</b>	<b>171,002</b>	<b>995,802</b>
Canada.....	3,779,446	3,686,598	1,084	1,888	50	46,411
France.....	3,074,906	915,914	2,042,370	33	2,281	4,237
Germany.....	9,534,283	9,219,831	3,844	358	1,669	34,920
Hong Kong.....	838,129	825,428	5,269	--	--	1,081
Japan.....	69,185,913	65,070,239	1,801,584	561,409	125,814	234,164
Mexico.....	2,798,839	2,763,715	538	--	--	28,010
Netherlands.....	998,795	870,132	--	--	--	6,478
Singapore.....	699,751	691,162	4,158	--	--	--
South Korea.....	7,356,575	6,711,775	1,988	--	40,020	599,782
United Kingdom.....	2,040,004	1,636,926	184,210	4,012	--	34,488
<b>Retail trade</b>						
<b>All geographic areas.....</b>	<b>2,813,201</b>	<b>2,406,268</b>	<b>5,535</b>	<b>5,028</b>	<b>19,221</b>	<b>15,826</b>
Canada.....	8,635	8,557	10	--	--	61
France.....	754,815	754,373	--	--	--	--
Germany.....	3,341	1,300	834	312	--	894
United Kingdom.....	104,243	2,522	--	--	--	4,333
Japan.....	1,217,061	1,196,536	4,627	4,716	5,856	2,909
Taiwan.....	182,392	181,616	--	--	--	--
<b>Transportation and warehousing</b>						
<b>All geographic areas.....</b>	<b>1,804,805</b>	<b>1,093</b>	<b>9,741</b>	<b>41,606</b>	<b>--</b>	<b>69,363</b>
Canada.....	80,748	--	9,741	1,843	--	64,283
<b>Information</b>						
<b>All geographic areas.....</b>	<b>2,148,575</b>	<b>25,042</b>	<b>2,073</b>	<b>105,541</b>	<b>59,852</b>	<b>514,024</b>
Canada.....	102,597	490	346	314	521	87,993
Germany.....	90,361	1,041	--	61,787	2,282	1,234
Japan.....	747,477	14,791	1,727	4,199	39,180	396,640
United Kingdom.....	218,912	6,928	--	61	418	1,292

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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 industrial division of domestic corporation and residence of related foreign person <sup>1</sup>	Transactions between foreign-owned domestic corporations and related foreign persons-continued					
	Amounts paid to related foreign persons--continued				Amounts loaned	
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(21)	(22)	(23)	(24)	(25)	(26)
<b>Manufacturing</b>						
<b>All geographic areas.....</b>	<b>180,473</b>	<b>6,049,863</b>	<b>98,628</b>	<b>1,898,301</b>	<b>9,022,112</b>	<b>14,619,738</b>
Australia.....	64,688	11,836	776	3,518	23,891	14,106
Belgium.....	3,551	107,598	581	3,793	48,844	4,824
Brazil.....	2,686	88	--	13,402	20,062	125,518
Canada.....	14,606	74,882	11,667	152,285	746,042	1,981,774
France.....	3,674	596,105	161	355,310	1,680,881	2,259,372
Germany.....	9,874	304,176	244	106,812	178,493	582,141
Hong Kong.....	6,317	--	--	4,181	5,264	28,864
Japan.....	5,815	10,931	263	39,161	34,361	16,109
Mexico.....	4,813	23,799	--	13,735	53,050	150,917
Netherlands.....	154	375,838	674	238,351	37,950	1,013,127
Singapore.....	1,897	--	2,473	3,445	1,468	7,653
South Korea.....	2,071	357,400	--	1,044	2,742	6,275
Sweden.....	6,064	235,868	14,329	484,285	543,790	599,512
Switzerland.....	4,880	717,902	4,652	93,904	596,504	320,077
Taiwan.....	2,865	--	--	6,107	8,156	9,100
United Kingdom.....	20,221	2,200,660	15,267	60,602	2,962,920	4,082,230
<b>Wholesale trade</b>						
<b>All geographic areas.....</b>	<b>663,670</b>	<b>934,044</b>	<b>15,650</b>	<b>1,394,094</b>	<b>3,223,820</b>	<b>3,935,390</b>
Canada.....	1,372	14,868	1,178	25,998	343,300	308,951
France.....	3,184	96,432	--	10,455	128,454	148,056
Germany.....	809	163,243	239	109,370	237,789	303,238
Hong Kong.....	5,716	608	--	27	59,673	17,100
Japan.....	614,637	100,750	5,456	671,859	293,669	687,149
Mexico.....	2,172	2,257	--	2,146	15,861	170,091
Netherlands.....	--	84,755	--	37,430	25,059	386,557
Singapore.....	3,017	1,326	--	89	8,483	81,699
South Korea.....	2,932	--	--	78	974,418	847,903
United Kingdom.....	6,909	163,375	--	10,084	364,567	219,162
<b>Retail trade</b>						
<b>All geographic areas.....</b>	<b>74,711</b>	<b>271,729</b>	<b>435</b>	<b>14,448</b>	<b>60,996</b>	<b>87,470</b>
Canada.....	--	--	--	7	27,516	23,303
France.....	--	38	403	--	1,177	--
Germany.....	--	--	--	--	11,662	9,566
United Kingdom.....	--	85,426	--	11,962	3,203	14,578
Japan.....	--	--	32	2,385	21	--
Taiwan.....	776	--	--	--	1,459	16,548
<b>Transportation and warehousing</b>						
<b>All geographic areas.....</b>	<b>777</b>	<b>447,206</b>	<b>138,532</b>	<b>1,096,487</b>	<b>945,661</b>	<b>324,035</b>
Canada.....	--	--	1,733	3,149	727,961	9,968
<b>Information</b>						
<b>All geographic areas.....</b>	<b>11,461</b>	<b>1,411,679</b>	<b>173</b>	<b>18,731</b>	<b>495,744</b>	<b>1,315,144</b>
Canada.....	--	103	--	12,829	6,046	43,827
Germany.....	--	23,330	--	686	--	22
Japan.....	4,418	283,545	--	2,977	326,473	465,270
United Kingdom.....	61	210,152	--	--	14,688	480,592

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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 industrial division of domestic corporation and residence of related foreign person <sup>1</sup>	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents and royalties	Sales, leases, and licenses and intangible property rights
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<b>Finance and insurance</b>							
<b>All geographic areas.....</b>	<b>69</b>	<b>639</b>	<b>211,379,002</b>	<b>204,635,541</b>	<b>--</b>	<b>11,464</b>	<b>467</b>
Australia.....	21	24	839,542	827,383	--	--	--
Canada.....	29	45	884,522	64,281	--	6,936	--
France.....	16	30	186,535	--	--	--	--
Germany.....	18	28	2,268,180	1,297,685	--	--	--
Hong Kong.....	17	28	9,890,046	9,841,335	--	--	--
Japan.....	29	47	2,837,271	1,136,994	--	953	--
Netherlands.....	17	27	282,977	27,018	--	61	--
Singapore.....	17	23	499,580	491,240	--	--	--
Switzerland.....	20	36	10,026,839	9,619,524	--	--	--
United Kingdom.....	37	134	183,102,838	180,949,261	--	3,514	467
<b>Real estate and rental and leasing</b>							
<b>All geographic areas.....</b>	<b>7</b>	<b>35</b>	<b>258,575</b>	<b>13,856</b>	<b>38</b>	<b>--</b>	<b>--</b>
United Kingdom.....	4	14	253,589	10,714	38	--	--
<b>Professional, scientific, and technical services</b>							
<b>All geographic areas.....</b>	<b>7</b>	<b>182</b>	<b>270,992</b>	<b>155,870</b>	<b>1,517</b>	<b>2,362</b>	<b>--</b>
<b>Management of companies and enterprises</b>							
<b>All geographic areas.....</b>	<b>14</b>	<b>88</b>	<b>6,294,703</b>	<b>--</b>	<b>--</b>	<b>3,124</b>	<b>800</b>
Canada.....	5	7	216,967	--	--	2,282	--
<b>Administrative and support and waste management and remediation services</b>							
<b>All geographic areas.....</b>	<b>13</b>	<b>41</b>	<b>1,704,494</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
Bermuda.....	4	4	1,687,067	--	--	--	--
<b>Health care and social assistance</b>							
<b>All geographic areas.....</b>	<b>5</b>	<b>51</b>	<b>50,557</b>	<b>47,607</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Accommodation and food services</b>							
<b>All geographic areas.....</b>	<b>7</b>	<b>76</b>	<b>86,249</b>	<b>22,238</b>	<b>--</b>	<b>--</b>	<b>15,933</b>
<b>Other services</b>							
<b>All geographic areas.....</b>	<b>4</b>	<b>70</b>	<b>297,775</b>	<b>28,556</b>	<b>--</b>	<b>--</b>	<b>--</b>

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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 industrial division of domestic corporation and residence of related foreign person <sup>1</sup>	Transactions between foreign-owned domestic corporations and related foreign persons--continued						
	Amounts received from related foreign persons--continued					Amounts borrowed	
	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Finance and insurance</b>							
<b>All geographic areas.....</b>	<b>218,453</b>	<b>913,033</b>	<b>1,585,691</b>	<b>1,028,323</b>	<b>2,986,031</b>	<b>29,647,280</b>	<b>49,328,463</b>
Australia.....	2,418	374	57	6,185	3,126	2,659	2,355,679
Canada.....	7,948	2,188	21,945	756,990	24,235	78,591	49,599
France.....	1,349	134,237	32,102	12,822	6,025	1,076,087	5,023,597
Germany.....	20,642	56,254	627,464	46,496	219,640	526,114	772,182
Hong Kong.....	10,474	5,333	23,284	861	8,760	127,419	23,352
Japan.....	2,752	79,138	82,748	6,454	1,528,232	4,356,889	5,110,022
Netherlands.....	6,288	57,572	31,412	9,470	151,156	6,010,692	7,830,230
Singapore.....	564	7,325	144	164	144	106	375,330
Switzerland.....	43,276	283,107	31,951	26,874	22,108	3,912,872	3,039,229
United Kingdom.....	115,689	222,027	730,734	96,834	984,312	13,461,363	23,689,724
<b>Real estate and rental and leasing</b>							
<b>All geographic areas.....</b>	<b>41,369</b>	<b>362</b>	<b>82,006</b>	<b>--</b>	<b>120,943</b>	<b>1,446,596</b>	<b>2,341,310</b>
United Kingdom.....	41,369	362	80,192	--	120,913	794,476	775,739
<b>Professional, scientific, and technical services</b>							
<b>All geographic areas.....</b>	<b>73,757</b>	<b>691</b>	<b>20,632</b>	<b>158</b>	<b>16,005</b>	<b>682,329</b>	<b>451,743</b>
<b>Management of companies and enterprises</b>							
<b>All geographic areas.....</b>	<b>35,953</b>	<b>23,647</b>	<b>156,742</b>	<b>171</b>	<b>6,074,266</b>	<b>15,131,078</b>	<b>27,922,014</b>
Canada.....	31,584	22,377	142,579	--	18,145	7,216,537	18,762,710
<b>Administrative and support and waste management and remediation services</b>							
<b>All geographic areas.....</b>	<b>8,047</b>	<b>14,500</b>	<b>5,734</b>	<b>--</b>	<b>1,676,213</b>	<b>981,975</b>	<b>3,072,844</b>
Bermuda.....	--	8,381	2,474	--	1,676,213	--	63,340
<b>Health care and social assistance</b>							
<b>All geographic areas.....</b>	<b>--</b>	<b>--</b>	<b>2,885</b>	<b>65</b>	<b>--</b>	<b>7,185</b>	<b>7,185</b>
<b>Accommodation and food services</b>							
<b>All geographic areas.....</b>	<b>18,693</b>	<b>--</b>	<b>26,973</b>	<b>--</b>	<b>2,412</b>	<b>813,752</b>	<b>1,650,466</b>
<b>Other services</b>							
<b>All geographic areas.....</b>	<b>124,492</b>	<b>1,257</b>	<b>1,427</b>	<b>--</b>	<b>142,043</b>	<b>900,243</b>	<b>1,052,015</b>

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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 industrial division of domestic corporation and residence of related foreign person <sup>1</sup>	Transactions between foreign-owned domestic corporations and related foreign persons--continued					
	Amounts paid to related foreign persons					
	Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents and royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
	(15)	(16)	(17)	(18)	(19)	(20)
<b>Finance and insurance</b>						
<b>All geographic areas.....</b>	<b>176,881,289</b>	<b>167,959,825</b>	--	<b>27,304</b>	<b>46,009</b>	<b>116,002</b>
Australia.....	1,313,129	1,261,650	--	--	--	6
Canada.....	494,936	55,814	--	--	--	54,439
France.....	792,686	--	--	--	2,000	7,949
Germany.....	1,613,400	1,345,641	--	--	--	--
Hong Kong.....	118,434,229	118,363,708	--	--	--	809
Japan.....	4,818,167	1,418,309	--	1,111	--	5,082
Netherlands.....	627,154	54,233	--	6,497	--	7,938
Singapore.....	369,625	341,141	--	--	--	54
Switzerland.....	8,210,712	7,289,049	--	--	--	--
United Kingdom.....	39,515,663	37,466,126	--	19,697	44,009	36,535
<b>Real estate and rental and leasing</b>						
<b>All geographic areas.....</b>	<b>188,104</b>	<b>94,851</b>	--	--	--	<b>1,582</b>
United Kingdom.....	46,411	13,186	--	--	--	1,464
<b>Professional, scientific, and technical services</b>						
<b>All geographic areas.....</b>	<b>1,147,194</b>	<b>18,451</b>	( <sup>2</sup> )	--	<b>19,633</b>	<b>1,049,735</b>
<b>Management of companies and enterprises</b>						
<b>All geographic areas.....</b>	<b>7,763,817</b>	--	--	<b>2,798</b>	--	<b>24,367</b>
Canada.....	1,112,253	--	--	897	--	24,087
<b>Administrative and support and waste management and remediation services</b>						
<b>All geographic areas.....</b>	<b>625,026</b>	--	--	<b>4,810</b>	<b>52,545</b>	<b>10,108</b>
Bermuda.....	398,819	--	--	--	--	--
<b>Health care and social assistance</b>						
<b>All geographic areas.....</b>	<b>115,203</b>	<b>29,917</b>	--	--	<b>10,000</b>	<b>750</b>
<b>Accommodation and food services</b>						
<b>All geographic areas.....</b>	<b>174,196</b>	--	<b>5,623</b>	<b>18,964</b>	--	<b>82,457</b>
<b>Other services</b>						
<b>All geographic areas.....</b>	<b>1,360,037</b>	<b>845,831</b>	--	--	<b>348,906</b>	<b>17,188</b>

Footnotes at end of table.



# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1998

**Table 3.--Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472 Attached: 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 industrial division of domestic corporation and residence of related foreign person <sup>1</sup>	Transactions between foreign-owned domestic corporations and related foreign persons--continued					
	Amounts paid to related foreign persons--continued				Amounts loaned	
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(21)	(22)	(23)	(24)	(25)	(26)
<b>Finance and insurance</b>						
<b>All geographic areas.....</b>	<b>201,519</b>	<b>3,055,305</b>	<b>1,530,602</b>	<b>3,944,724</b>	<b>16,918,769</b>	<b>25,348,786</b>
Australia.....	2,429	26,715	884	21,445	31,535	54
Canada.....	9,297	8,732	130,217	236,437	352,663	369,631
France.....	3,878	726,850	3,005	49,004	2,548,011	958,509
Germany.....	4,761	27,679	234,241	1,077	4,719,564	7,151,365
Hong Kong.....	8,551	51,388	--	9,773	137,268	11,433
Japan.....	30,238	228,740	189	3,134,499	432,379	65,647
Netherlands.....	5,923	518,569	11,443	22,552	2,053,220	1,551,302
Singapore.....	11,552	16,446	94	339	70	280
Switzerland.....	25,774	175,564	711,766	8,560	495,364	1,824,841
United Kingdom.....	78,576	1,216,257	241,820	412,643	6,123,833	13,411,881
<b>Real estate and rental and leasing</b>						
<b>All geographic areas.....</b>	<b>--</b>	<b>88,465</b>	<b>685</b>	<b>2,521</b>	<b>1,266,897</b>	<b>1,098,352</b>
United Kingdom.....	--	28,930	685	2,147	1,226,964	1,078,352
<b>Professional, scientific, and technical services</b>						
<b>All geographic areas.....</b>	<b>2,397</b>	<b>52,401</b>	<b>350</b>	<b>4,227</b>	<b>321,666</b>	<b>181,347</b>
<b>Management of companies and enterprises</b>						
<b>All geographic areas.....</b>	<b>42,037</b>	<b>1,627,305</b>	<b>622</b>	<b>6,066,687</b>	<b>2,169,529</b>	<b>5,227,084</b>
Canada.....	280	1,070,624	--	16,364	530,163	2,931,445
<b>Administrative and support and waste management and remediation services</b>						
<b>All geographic areas.....</b>	<b>43,005</b>	<b>154,992</b>	<b>2,482</b>	<b>357,083</b>	<b>5,387</b>	<b>6,143</b>
Bermuda.....	41,905	--	--	356,914	859	--
<b>Health care and social assistance</b>						
<b>All geographic areas.....</b>	<b>--</b>	<b>72,536</b>	<b>--</b>	<b>2,000</b>	<b>419,133</b>	<b>2,868,491</b>
<b>Accommodation and food services</b>						
<b>All geographic areas.....</b>	<b>--</b>	<b>49,871</b>	<b>2,614</b>	<b>14,667</b>	<b>456,532</b>	<b>397,201</b>
<b>Other services</b>						
<b>All geographic areas.....</b>	<b>--</b>	<b>120,638</b>	<b>--</b>	<b>27,474</b>	<b>16,075</b>	<b>28,533</b>

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

<sup>2</sup> Less than \$500.