

Form **5472**

(Rev. December 2017)

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

OMB No. 1545-0805

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

Department of the Treasury  
Internal Revenue Service

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

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

<b>Part I Reporting Corporation</b> (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> Country of incorporation	<b>1k</b> Country(ies) under whose laws the reporting corporation files an income tax return as a resident	<b>1l</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 <b>(a)</b> the total voting power of all classes of the stock of the reporting corporation entitled to vote, or <b>(b)</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"/>			

<b>Part II 25% Foreign Shareholder</b> (see instructions)			
<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

1b(1) U.S. identifying number, if any

1b(2) Reference ID number (see instructions)

1c Principal business activity ▶

1d Principal business activity code ▶

1e Relationship—Check boxes that apply:  Related to reporting corporation  Related to 25% foreign shareholder  25% foreign shareholder

1f Principal country(ies) where business is conducted

1g Country(ies) under whose laws the related party files an income tax return as a resident

**Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party** (see instructions)

**Caution:** Part IV *must* be completed if the “foreign person” box is checked in the heading for Part III.

If estimates are used, check here

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

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

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

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

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

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

- 1 Does the reporting corporation import goods from a foreign related party?  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