

Form **5472**

(Rev. December 2012)

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)▶ Information about Form 5472 and its separate instructions is at www.irs.gov/form5472.

OMB No. 1545-0805

Department of the Treasury
Internal Revenue Service

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

Note. Enter all information in English and money items in U.S. dollars.**Part I Reporting Corporation** (see instructions). All reporting corporations must complete Part I.

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

Part II 25% Foreign Shareholder (see instructions)

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

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49987Y

Form **5472** (Rev. 12-2012)

Part III Related Party (see instructions)

Check applicable box: Is the related party a foreign person or U.S. person?

All reporting corporations must complete this question and the rest of Part III.

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: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input type="checkbox"/> 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	Total. 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	Total. Combine amounts on lines 14 through 25		26

Part V 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 VI Additional Information

All reporting corporations must complete Part VI.

1	Does the reporting corporation import goods from a foreign related party?		<input type="checkbox"/> Yes <input type="checkbox"/> No
2a	If “Yes,” is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?		<input type="checkbox"/> Yes <input type="checkbox"/> No
	If “No,” do not complete b and c below.		
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?		
			<input type="checkbox"/> Yes <input type="checkbox"/> No
3	During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement?		<input type="checkbox"/> Yes <input type="checkbox"/> No
4	During the course of the tax year, did the foreign parent corporation become a participant in any cost sharing arrangement?		<input type="checkbox"/> Yes <input type="checkbox"/> No