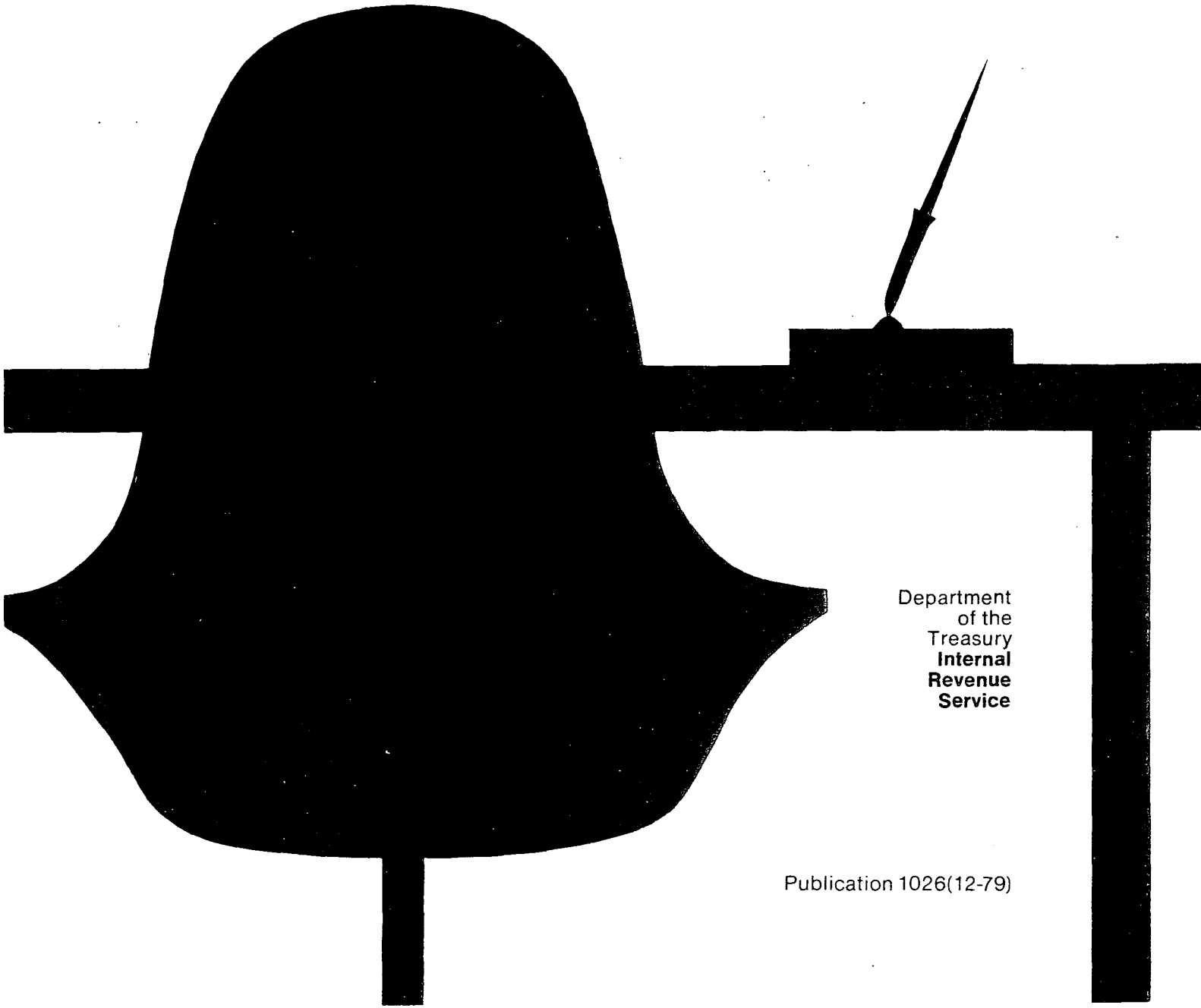
Supplemental
STATISTICS OF INCOME
1968 and 1972

International Income and Taxes

U.S. Corporations and their Controlled Foreign Corporations



Department
of the
Treasury
**Internal
Revenue
Service**

Publication 1026(12-79)

Publication 1026 (12-79)

Statistics of Income publications are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402

Stock No. 048-004-01704-1

Library of Congress Card No. 79-600184

Suggested citation

Internal Revenue Service
Statistics of Income—1968 and 1972,
International Income and Taxes,
U.S. Corporations and their Controlled Foreign Corporations
U.S. Government Printing Office,
Washington, D.C. 1979

Other Recent Publications for Sale

Business Income Tax Returns, 1977, Preliminary
Business Income Tax Returns, 1976, (454 pp., $8.00)
Corporation Income Tax Returns, 1976, Preliminary (26 pp., $1.50)
Corporation Income Tax Returns, 1974, (276 pp., $4.75)
International Income and Taxes, Foreign Tax Credit on Corporation Returns, 1968-1972, (184 pp., $3.75)
Personal Wealth Estimated from Estate Tax Returns, 1972, (63 pp., $1.75)
Fiduciary Income Tax Returns, 1974, (98 pp., $2.75)
Individual Income Tax Returns, 1977, Preliminary (47 pp., $2.25)
Individual Income Tax Returns, 1976, (269 pp., $6.00)
Small Area Data from Individual Income Tax Returns, 1974, (447 pp., $6.00)

Publications in Preparation

Business Income Tax Returns, 1977
Corporation Income Tax Returns, 1975
Corporation Income Tax Returns, 1977, Preliminary
International Income and Taxes, Foreign Income and Taxes on Individual Income Tax Returns, 1975
Individual Income Tax Returns, 1977
Small Area Data from Individual Income Tax Returns, 1976
Returns of Private Foundations Exempt from Income Tax, 1975
International Income and Taxes, Foreign Tax Credit on Corporation Returns, 1974
International Income and Taxes, U.S. Corporations and their Controlled Foreign Corporations, 1974
International Income and Taxes, Domestic International Sales Corporation Returns, 1972-1974
Sales of Capital Assets Reported on Individual Income Tax Returns, 1973

Supplemental
STATISTICS OF INCOME
1968 and 1972

International Income and Taxes

U.S. Corporations and their Controlled Foreign Corporations

Department of the Treasury
Internal Revenue Service

Jerome Kurtz,
Commissioner
William E. Williams,
Deputy Commissioner
Russell Dyke,
Assistant Commissioner (Planning and Research)

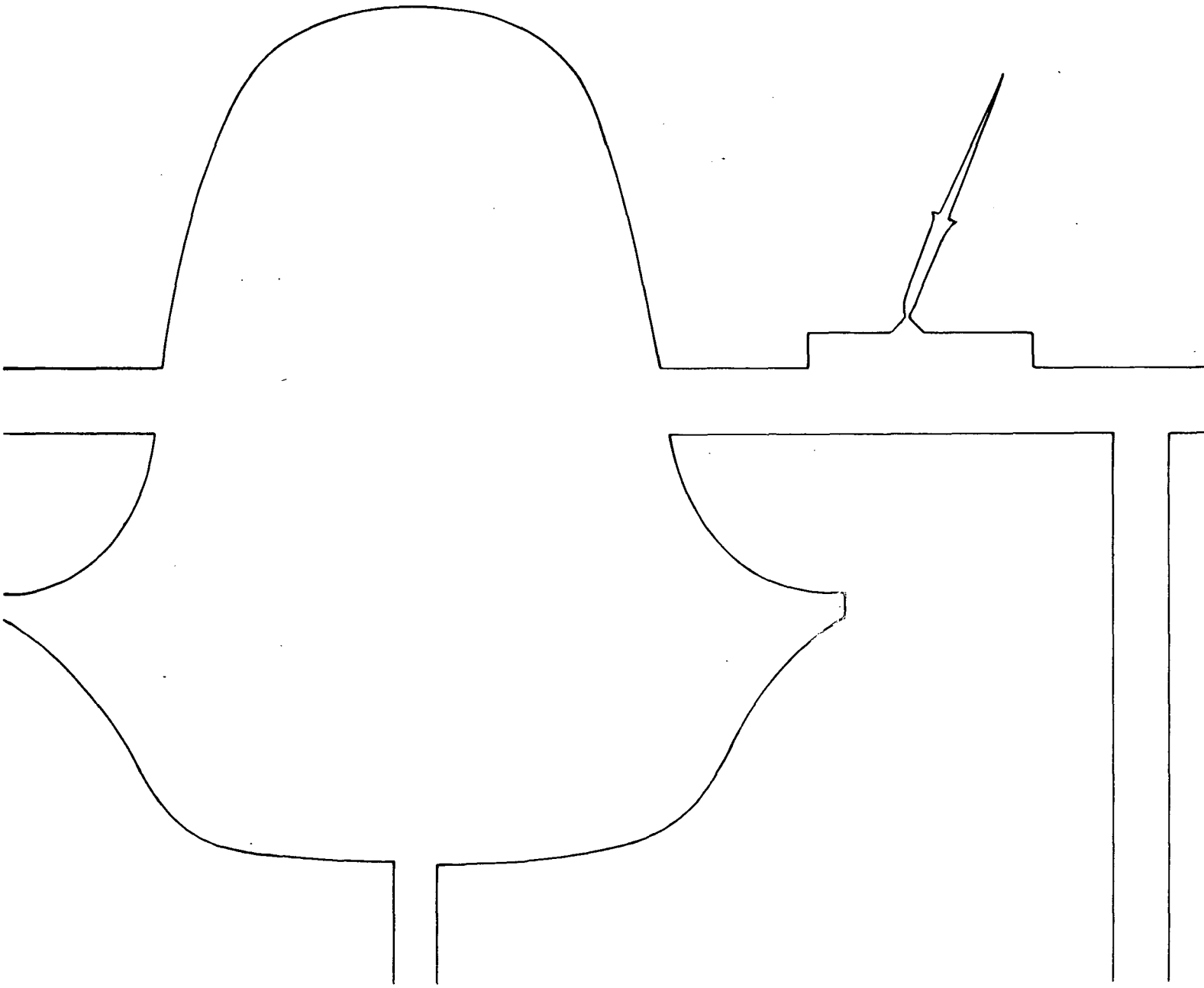
Statistics Division

Vito Natrella,
Director
Howie Wilson,
Assistant Director
Bennett R. Moss,
Chief, Planning and Review Staff
Robert A. Wilson,
Chief, Statistics of Income Branch
John P. Hiniker,
Chief, Projections and Special Studies Branch
Ray Sansing,
Chief, Mathematical Statistics Branch
Thomas M. Durkin,
Chief, Operations Branch

This report was prepared under the direction of Norman Adler, Staff Assistant, Statistics of Income Branch.

The procedures for sampling, processing and reviewing the data were developed by other branches of the Statistics Division. The returns were sampled at the ten Service Centers located at Covington, Kentucky; Philadelphia, Pennsylvania; Kansas City, Missouri; Andover, Massachusetts; Holtsville, New York; Chamblee, Georgia; Memphis, Tennessee; Austin, Texas; Fresno, California; and Ogden, Utah.

The Data Center at Detroit, Michigan performed the statistical abstracting of the data and designed and conducted the computer processing.



COMMISSIONER OF INTERNAL REVENUE
Washington, DC 20224

December 11, 1979

The Honorable G. William Miller
Secretary of the Treasury
Washington, DC 20220

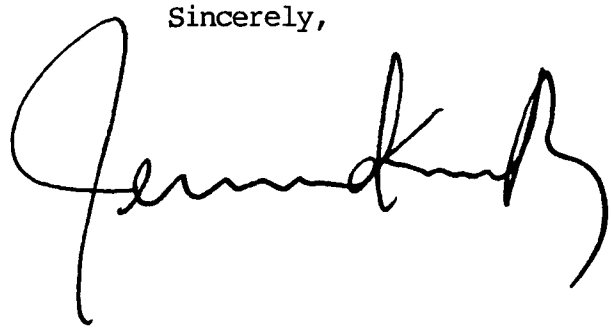
Dear Mr. Secretary:

I am transmitting the Supplemental Report, Statistics of Income--1968 and 1972, International Income and Taxes, U.S. Corporations and their Controlled Foreign Corporations. The statistics in the report are estimates derived from samples of unaudited corporation income tax returns for two Income Years, 1968 (accounting periods ended July 1968 through June 1969) and 1972 (periods ended July 1972 through June 1973). The major emphasis of these statistics is the classification of the earnings, taxes, and transactions of foreign subsidiaries of U.S. corporations by country and industry.

The report complements the recently published report on the foreign tax credit claimed on corporation income tax returns. Information was provided by country for 1968 and 1972 on the foreign income and taxes of U.S. corporations resulting from their operations abroad conducted through subsidiaries as well as branches. A previous report on subsidiaries that were Controlled Foreign Corporations covered 1965 and 1966.

With kind regards,

Sincerely,



Contents

Guide to Tables, v

Introduction, vii

Section 1
U.S. Corporations and their Controlled
Foreign Corporations, 1968 and 1972, 1

Section 2
Explanation of Terms, 201

Section 3
Description of the Sample and
Limitations of the Data, 215

Section 4
Forms and Instructions, 219

Guide to Tables

Business activity of—
  Controlling U.S. corporations:
    Major industry and industrial division (tables 1, 2, 5, 6, 15, 16, 19, 20), 11, 13, 23, 36, 91, 93, 103, 120
    Industrial division (tables 4, 18), 20, 100

  Controlled Foreign Corporations:
    Major industry and industrial division (tables 6, 11, 20, 21, 25), 36, 69, 120, 128, 165
    Industrial division (table 28), 189
Size of—
  Controlling U.S. corporations:
    Total assets (tables 3, 4, 17, 18), 18, 20, 98, 100

  Controlled Foreign Corporations:
    Total assets (tables 12, 26), 83, 181
Geographic location of foreign activity—
  Controlled Foreign Corporations:
    Country of incorporation (tables 7, 8, 9, 10, 11, 12, 13, 19, 22, 23, 24, 25, 26, 29), 42, 43, 65, 67, 69, 83, 88, 103, 132, 133, 157, 165, 181, 191
    Country of principal place of business (tables 14, 27), 89, 186

Other characteristics—
  Controlling U.S. corporations:
    Accounting period (table 30), 198
  Controlled Foreign Corporations:
    Type of transaction (tables 1, 2, 3, 7, 8, 13, 14, 15, 16, 17, 21, 22, 23), 11, 13, 18, 42, 43, 88, 89, 91, 93, 98, 128, 132, 133
    Type of related person (tables 8, 13, 14, 16, 17, 23), 43, 88, 89, 93, 98, 133
    Direct and indirect ownership level (tables 9, 10, 24, 27), 65, 67, 157, 186
    Year of incorporation (tables 28, 29), 189, 191
    Accounting period (table 30), 198

Introduction

U.S. corporations conduct business abroad through foreign branches and through subsidiary corporations incorporated in foreign countries. This report, which is a part of the series on international income and taxes and is a supplement to the annual report Statistics of Income--Corporation Income Tax Returns, deals with those foreign subsidiaries owned directly or indirectly by U.S. corporations and with the U.S. parent corporations. The data shown represent statistical estimates derived from the stratified samples of unaudited corporation income tax returns selected for Statistics of Income for the Income Years 1968 and 1972. These years were defined to include corporation accounting periods ended (1) July 1968 through June 1969 and (2) July 1972 through June 1973, respectively.

In this supplemental report, detailed statistics are presented on the operations of foreign subsidiaries as reported on Form 2952, Information Return with Respect to Controlled Foreign Corporations. The major features are the data on the geographic location of the operations and the principal business activity of the foreign subsidiaries. In addition, data are presented for the first time in Statistics of Income on the transactions reported between Controlled Foreign Corporations and their U.S. parent corporations and other related entities.

Foreign branch profits along with income received from foreign subsidiaries were reported as part of "taxable income from foreign sources" on the foreign tax credit computation schedules filed by U.S. corporations claiming a foreign tax credit. Data on the foreign operations of these U.S. corporations for 1968, 1969, 1970, and 1972 are included in a companion report, Supplemental Report, Statistics of Income, 1968-1972, International Income and Taxes, Foreign Tax Credit Claimed on Corporation Income Tax Returns.

The regular Statistics of Income--Corporation Income Tax Returns presented five items of data reported on the basic corporation income tax return forms which related to the foreign activities of U.S. corporations. They were: (1) foreign tax credit claimed, (2) foreign dividends received, (3) foreign dividend income resulting from foreign taxes deemed paid ("foreign dividend gross-up"), (4) includable income of Controlled Foreign Corporations, and (5) the Western Hemisphere Trade Corporation deduction. Each of these is also presented in this report in order to show the characteristics of the parents of Controlled Foreign Corporations.

The following classifications are used for the statistics:

U.S. corporations--
- From the corporation income tax return:
  - Business activity
  - Size of total assets
  - Accounting period

Controlled Foreign Corporations--
- From the Form 2952:
  - Business activity
  - Size of total assets
  - Accounting period
  - Direct and indirect ownership
  - Type of related person
  - Country of incorporation
  - Country of principal place of business
  - Year of incorporation

Section 1

U.S. Corporations and their Controlled Foreign Corporations, 1968 and 1972

CONTENTS

Filing requirements for Controlled Foreign Corporations, 2
Historical summary, 1962-1972, 3
Characteristics of U.S. parent corporations and their Controlled Foreign Corporations, 4
Industrial activity of U.S. corporations and their Controlled Foreign Corporations, 5
Profits and taxes of foreign corporations by country, 6
Transactions of Controlled Foreign Corporations, 8

Text tables
A Controlled Foreign Corporations: Number, earnings, and distributions, selected years, 1962-1972, 4
B U.S. corporations and Controlled Foreign Corporations: Number, total assets, income, taxes, and dividends, 1968 and 1972, 4
C Directly- and indirectly-owned Controlled Foreign Corporations: Number, earnings, taxes, distributions, and total transactions, 1968 and 1972, 6
D Controlled Foreign Corporations with current earnings and profits before taxes: Number of foreign corporations, earnings before taxes, foreign income taxes, and percent of foreign taxes to earnings, by selected country of incorporation, 1968 and 1972, 9
E Transactions of Controlled Foreign Corporations with their U.S. parent corporations and with other U.S. shareholders, 1968 and 1972, 10

Charts
1 Accounting periods of U.S. and foreign corporations included in this report, 3
2 Number of U.S. parent corporation returns and Controlled Foreign Corporations, by size of total assets of U.S. corporation, 1968 and 1972, 5
3 Total assets of Controlled Foreign Corporations, by industrial activity of both U.S. parent corporation and foreign corporation, 1968 and 1972, 7
4 Percent distribution of net earnings before taxes of Controlled Foreign Corporations, by selected country of incorporation, 1968 and 1972, 8

Tables for 1968
U.S. corporations and their Controlled Foreign Corporations:
Number of returns with selected U.S. corporation items and number of foreign corporation items:
1 By selected major industry of U.S. corporation, 11

Assets, income, deductions, tax, credits, and distributions of U.S. corporations and assets, earnings, taxes, distributions, and transactions of Controlled Foreign Corporations:
2 By major industry of U.S. corporation, 13
3 By size of total assets of U.S. corporation, 18

Assets, income, deductions, tax, credits, and distributions of U.S. corporations and assets, earnings, taxes, distributions, and total transactions of Controlled Foreign Corporations:
4 By industrial division and size of total assets of U.S. corporation, 20

Directly- and indirectly-owned Controlled Foreign Corporations:
Assets, earnings, taxes, and distributions of Controlled Foreign Corporations:
5 By selected country of incorporation of Controlled Foreign Corporation, and by selected major industry of U.S. corporation, 23

Assets, earnings, and total transactions of Controlled Foreign Corporations:
6 By selected major industry of Controlled Foreign Corporation, and by selected major industry of U.S. corporation, 36

U.S. corporations and their Controlled Foreign Corporations:
Number of U.S. corporation returns and number of foreign corporations with selected Controlled Foreign Corporation items:
7 By selected country of incorporation of Controlled Foreign Corporation, 42

Number of returns and assets of U.S. corporations and assets, earnings, taxes, distributions, and transactions of Controlled Foreign Corporations:
8 By country of incorporation of Controlled Foreign Corporation, 43

Directly-owned Controlled Foreign Corporations:
Assets, earnings, taxes, distributions, and total transactions of Controlled Foreign Corporations:
9 By selected country of incorporation of Controlled Foreign Corporation, 65

Indirectly-owned Controlled Foreign Corporations:
Assets, earnings, taxes, distributions, and total transactions of Controlled Foreign Corporations:
10 By selected country of incorporation of Controlled Foreign Corporation, 67

Directly- and indirectly-owned Controlled Foreign Corporations:
Assets, earnings, taxes, distributions, and total transactions of Controlled Foreign Corporations:
11 By selected country of incorporation and selected major industry of Controlled Foreign Corporation, 69

Assets, earnings, distributions, and total transactions of Controlled Foreign Corporations:
12 By selected country of incorporation and size of total assets of Controlled Foreign Corporation, 83

Active directly- and indirectly-owned Controlled Foreign Corporations with principal place of business outside country of incorporation:
Assets, earnings, taxes, distributions, and total transactions and dividend transactions of Controlled Foreign Corporations:
13 By selected country of incorporation of Controlled Foreign Corporation, 88
14 By selected country of principal place of business of Controlled Foreign Corporation, 89

Tables for 1972

U.S. corporations and their Controlled Foreign Corporations:
Number of returns with selected U.S. corporation items and number of foreign corporations with selected Controlled Foreign Corporation items:
15 By selected major industry of U.S. corporation, 91

Assets, income, deductions, tax, credits, and distributions of U.S. corporations and assets, receipts, earnings, taxes, distributions, and selected transactions of Controlled Foreign Corporations:
16 By major industry of U.S. corporation, 93
17 By size of total assets of U.S. corporation, 98

Assets, income, deductions, tax, credits, and distributions of U.S. corporations and assets, receipts, earnings, taxes, distributions, and total transactions of Controlled Foreign Corporations:
18 By industrial division and size of total assets of U.S. corporation, 100

Number of U.S. corporation returns and assets, receipts, earnings, taxes, and distributions of Controlled Foreign Corporations:
19 By selected industry of U.S. corporation filing the return, and by selected country of incorporation of Controlled Foreign Corporation, 103

Number of U.S. corporation returns and assets, receipts, earnings, taxes, distributions, and total transactions of Controlled Foreign Corporations:
20 By selected industry of U.S. corporation filing the return, and by selected industry of Controlled Foreign Corporation, 120

Number of U S. corporation returns and assets, receipts, earnings, taxes, distributions, and transactions of Controlled Foreign Corporations:
21 By major industry of Controlled Foreign Corporation, 128

Number of U.S. corporation returns and number of foreign corporations with selected Controlled Foreign Corporation items:
22 By selected country of incorporation, 132

Number of U.S. corporation returns and assets, receipts, earnings, taxes, distributions, and transactions of Controlled Foreign Corporations:
23 By country of incorporation of Controlled Foreign Corporation, 133

Number of U.S. corporation returns and assets, receipts, earnings, taxes, distributions, and total transactions of Controlled Foreign Corporations:
24 By selected country of incorporation and direct and indirect ownership level of Controlled Foreign Corporation, 157
25 By selected country of incorporation and selected industry of Controlled Foreign Corporation, 165

Number of U.S. corporation returns and assets, receipts, earnings, taxes, and distributions of Controlled Foreign Corporations:
26 By selected country of incorporation and size of total assets of Controlled Foreign Corporation, 181

Number of U.S. corporation returns and assets, receipts, earnings, taxes, distributions, and total transactions of Controlled Foreign Corporations:
27 By selected country of principal place of business and direct and indirect ownership level of Controlled Foreign Corporation, 186

Number of U.S. corporation returns and assets, receipts, earnings, taxes, and distributions of Controlled Foreign Corporations:
28 By industrial division and year of incorporation of Controlled Foreign Corporation, 189
29 By selected country of incorporation and year of incorporation of Controlled Foreign Corporation, 191

All active returns:
Assets, income, deductions, tax, credits, and distributions of active U.S. corporations and assets, receipts, earnings, taxes, and distributions of active Controlled Foreign Corporations:
30 By accounting period of active Controlled Foreign Corporation, and by accounting period of active U.S. corporation, 198

All of the data shown in this report are prior to audit, and, consequently, do not reflect any reallocation of income or deductions arising out of business transactions between U.S. corporations and their foreign subsidiaries. The Internal Revenue Service was authorized by the provisions of Code section 482 to make these reallocations in order to reflect more closely the charges that would have been made if the companies had been unrelated and dealing with each other at "arm's length." The most common reallocations made under section 482 involved intercompany pricing of goods sold by one company to a related company, intercompany service charges, and interest charges on the intercompany loan of funds. To the extent that there were deviations from the "arm's-length" relationship caused by the undervaluation of sales to and financial services provided for Controlled Foreign Corporations, the costs of goods, services, intangibles, and loans paid for or by foreign corporations would be understated and, correspondingly, their earnings and profits would be overstated.

A study on this subject was made by the Treasury Department and the Service based on revenue agents' reports completed in 1968 or 1969. 1/ The study included 871 cases in which a revenue agent considered or made a reallocation of income or deductions between the U.S. companies and their foreign subsidiaries. Reallocations were actually made in slightly more than one-half of the cases and in these instances the foreign subsidiaries' profits were overstated and the adjustment resulted in a shifting of income from the foreign subsidiary to the U.S. parent corporation. More than one-half of the cases in which adjustments were made involved U.S. corporations with total assets of $50 million or more.

FILING REQUIREMENTS FOR CONTROLLED FOREIGN CORPORATIONS

For purposes of filing Form 2952 a U.S. person controlled a first-tier foreign corporation if it owned more than 50 percent of the voting power of all classes of stock entitled to vote or more than 50 percent of the total value of all shares of stock of the foreign corporation. A U.S. person was deemed to control a second- or lower-tier foreign corporation if it controlled a

1/ U.S. Treasury Department, Summary Study of International Cases Involving Section 482 of the Internal Revenue Code, January 1973.

first-tier foreign corporation which, in turn, owned more than 50 percent of the voting power of all classes of stock entitled to vote or more than 50 percent of the total value of all shares of stock of a second-tier foreign corporation, which, in turn, owned more than 50 percent of the stock of a third-tier foreign corporation, and so forth down through the chain of control. Because the U.S. person was deemed to control each of these lower-tier foreign corporations, it was required to file a Form 2952 for each of them.

More specifically, any U.S. "person" (corporation, individual, partnership, estate or trust) which controlled, directly or indirectly, (through the percentages of stock ownership described above), a foreign corporation for an uninterrupted period of 30 days during the foreign corporation's annual accounting period was required to file a Form 2952 for that corporation. The information supplied on the Form 2952 was required for the annual accounting period of each Controlled Foreign Corporation that ended with or within the taxable year of the U.S. person filing the return. U.S. persons required to file Form 2952 for a Controlled Foreign Corporation that failed to do so were liable to penalty through loss of some or all of the foreign tax credit for the taxes paid by the foreign corporations. In addition, criminal penalties were provided for failure to file, even when there were no foreign taxes eligible for the foreign tax credit.

Chart 1 shows the accounting periods of the U.S. and foreign corporations included in the statistics presented in this report. Code section 441 required that returns be filed for the annual accounting period customarily used by the corporation in keeping its books and that, in general, the accounting period close at the end of the month. Thus, the earliest 12-month accounting period of a U.S. corporation covered in the 1968 tables extended from the beginning of August 1967 through the end of July 1968 and the last such accounting period, from the beginning of July 1968 through the end of June 1969. Similarly, for U.S. corporations covered in the 1972 tables the first-included 12-month accounting period was from the beginning of August 1971 through the end of July 1972 and the last-included accounting period was from the beginning of July 1972 through the end of June 1973.

In addition to returns with accounting periods that spanned 12 months, the tables included returns with accounting periods of shorter duration (see "Accounting Periods" in the Explanation of Terms).

Because Forms 2952 were filed for accounting periods of Controlled Foreign Corporations ending with or within the accounting period of the U.S. parent corporation, the accounting periods of Controlled Foreign Corporations included in the 1968 tables ranged from September 1966 (the earliest beginning date) through June 1969 (the last ending date). Likewise, in the 1972 tables the accounting periods of Controlled Foreign Corporations covered a span of time from September 1970 through June 1973.

Despite the wide time span shown in chart 1, table 30, which presents data classified by the accounting periods of both the U.S. and foreign corporations for 1972 only, shows the importance of corporations reporting for a calendar-year accounting period. Although only about one-half of all U.S. corporations had calendar-year accounting periods ended December 1972, these corporations accounted for (1) almost 85 percent of the total net income (less deficit) reported by all U.S. corporations with Controlled Foreign Corporations, (2) almost 68 percent of the Controlled Foreign Corporations, and (3) more than 86 percent of the total pre-tax current earnings and profits (less deficit) of Controlled Foreign Corporations. In regard to Controlled Foreign Corporations, more than 53 percent of them had calendar-year accounting periods and they reported more than 71 percent of the total pre-tax current earnings and profits (less deficit).

HISTORICAL SUMMARY, 1962-1972

Table A shows the sharp growth during the 1962-1972 period in the operations of U.S. corporations abroad through foreign subsidiary corporations in which they owned more than 50 percent of the stock, either directly or indirectly. During this period the number of Controlled Foreign Corporations increased almost two and one-half times and their earnings increased almost four times.

Of the $5.2 billion in distributions made by Controlled Foreign Corporations in 1972, almost $4 billion was out of the current year's earnings (see table 23 for the different types of distributions). Comparable amounts for 1968 were $2.5 billion and $2.0 billion, respectively. The distributions were made to the U.S. parent corporation as well as to other shareholders, both U.S. and foreign.

Table A also shows that the amount distributed as a dividend to U.S. parent corporations in 1972 totaled $3.2 billion. This was an increase of almost three times over 1962. Dividends for 1968 amounted to $1.4 billion. In contrast to the figures given above for distributions out of the current year's earnings, the dividend figures do not include amounts

Chart 1. Accounting periods of U.S. and foreign corporations included in this report

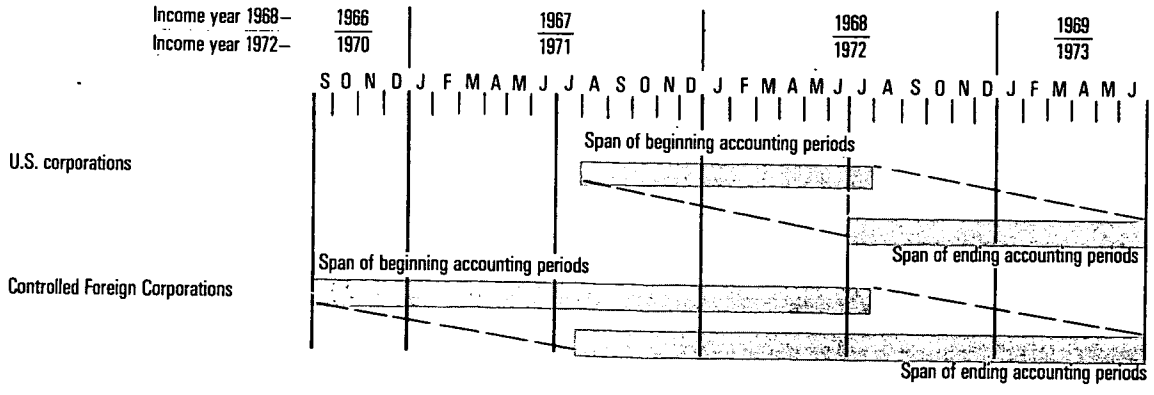


Table A.--Controlled Foreign Corporations: Number, Earnings, and Distributions, Selected Years, 1962-1972

[All figures are estimates based on samples--money amounts are in millions of dollars]

Selected year[1]	Number of Controlled Foreign Corporations	Current earnings and profits (less deficit) after taxes	Current earnings and profits after taxes	Total distributions	Distributions out of current earnings and profits	Dividends paid to U.S. corporations filing Form 2952
	(1)	(2)	(3)	(4)	(5)	(6)
1962	12,073	[2]2,559	[2]2,903	n.a.	n.a.	1,133
1965	17,668	3,564	4,244	2,260	1,729	1,458
1966	19,617	4,453	5,182	2,200	1,732	1,525
1968	20,895	4,678	5,626	2,473	1,962	1,423
1972	29,221	9,784	11,357	5,161	3,990	3,210

n.a. - Not available.
[1]The years shown are the ones for which Statistics of Income data on Controlled Foreign Corporations are available.
[2]For 1962, represents book net profit after taxes, which was the only profit amount reported on Form 2952 for that year.

paid to shareholders other than the U.S. parent but do include payments from prior years' earnings.

CHARACTERISTICS OF U.S. PARENT CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS

Table B shows that for both 1968 and 1972 controlling interest in foreign corporations was reported by relatively few U.S. corporations, but those that did indicate a controlling interest accounted for a substantial proportion of the total assets, net income, and taxes reported on all U.S. corporation income tax returns. For both 1968 and 1972, dividends paid by Controlled Foreign Corporations to their U.S. parent corporations accounted for about 70 percent of both the total foreign dividends received by the U.S. parent corporations and the foreign dividends reported as being received by all U.S. corporations. It should be noted that the foreign dividends reported as having been received also included dividends paid by Controlled Foreign Corporations to noncontrolling U.S. shareholder corporations.

The effect on the data of consolidated returns filed by U.S. parent corporations should be noted. Thus, the total assets shown in table B include not only the assets of the controlling U.S. corporations, but also the assets of those U.S. corporations with less than a controlling interest or with no interest whatsoever in

Table B.--U.S. Corporations and Controlled Foreign Corporations: Number, Total Assets, Income, Taxes, and Dividends, 1968 and 1972

[All figures are estimates based on samples--money amounts are in millions of dollars]

Item	All active U.S. corporation returns		U.S. corporation returns with Controlled Foreign Corporations		Controlled Foreign Corporations	
	1968	1972	1968	1972	1968	1972
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns or corporations	1,541,670	1,812,760	3,421	4,388	20,895	29,221
Total assets	2,215,625	3,256,831	660,745	1,250,621	96,831	167,830
Net income (less deficit) before taxes	85,962	96,761	41,327	46,614	n.a.	n.a.
Current earnings and profits (less deficit) before taxes of Controlled Foreign Corporations	n.a.	n.a.	n.a.	n.a.	7,744	15,356
U.S. income tax before credits	39,694	42,890	20,631	21,835	n.a.	n.a.
Foreign income taxes of Controlled Foreign Corporations	n.a.	n.a.	n.a.	n.a.	3,065	5,572
Dividends received by U.S. corporations from all foreign corporations	2,092	4,567	2,015	4,443	n.a.	n.a.
Dividends paid to U.S. corporations filing Form 2952	n.a.	n.a.	n.a.	n.a.	1,423	3,210

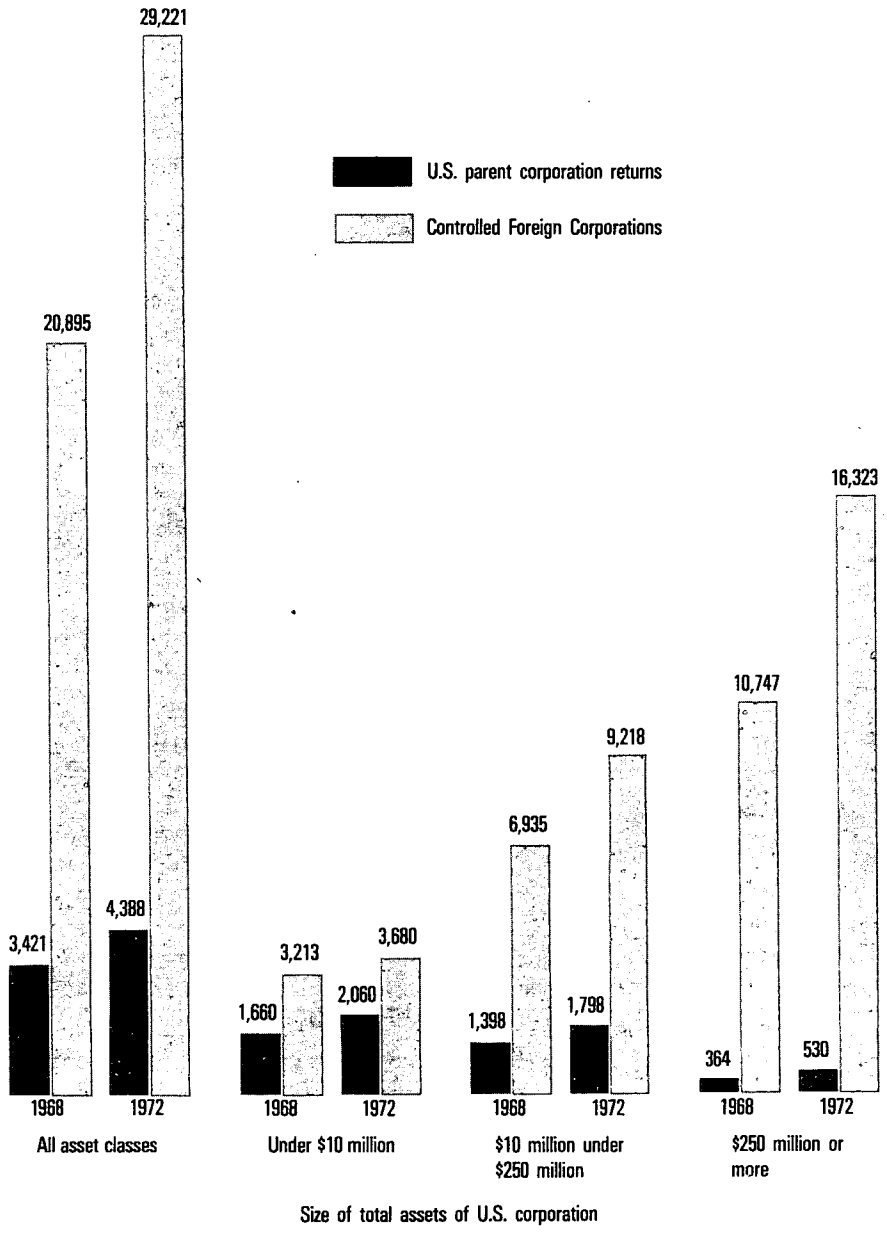
n.a. - Not applicable.

Controlled Foreign Corporations, but which were included in the same consolidated return as an affiliated group member that controlled one or more foreign corporations. Although the total assets figure is an overstatement of the total assets of U.S. corporations controlling foreign corporations, the number of returns shown is an understatement of the number of controlling U.S. corporations because more than one controlling U.S. corporation could be included in the same consolidated return.

Chart 2 shows the relationship between the size of U.S. parent corporations (as evidenced by total assets) and the number of Controlled Foreign Corporations per U.S. corporation return. U.S. corporations with total assets of $250 million or more accounted for 51 percent of all Controlled Foreign Corporations in 1968 and 56 percent in 1972, and these foreign corporations, in turn, accounted for 77 percent of the pre-tax current earnings and profits (less deficit) of all Controlled Foreign Corporations in 1968 and almost 86 percent in 1972.

The predominance of the activities of directly-owned Controlled Foreign Corporations is shown by the data in table C. A comparison of the data for 1968 and 1972 shows that there was an increase in direct ownership of foreign corporations and a corresponding decrease in indirect ownership.

Chart 2. Number of U.S. parent corporation returns and Controlled Foreign Corporations, by size of total assets of U.S. corporation, 1968 and 1972



INDUSTRIAL ACTIVITY OF U.S. CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS

Tables 2 and 16 present data for 1968 and 1972, respectively, classified by the industry of the U.S. corporation. However, the U.S. corporation's diverse domestic and foreign industrial activities are not evident in these statistics. This is because returns were classified in the industry which accounted for the largest portion of total receipts, even though the return might have been for a corporation engaged in many business activities or might have been for an affiliated group of corporations which was engaged in different business activities and which were included in the same consolidated return.

Because foreign subsidiary corporations (with the exception of certain wholly-owned subsidiaries incorporated in Canada and Mexico) could not be included in consolidated returns filed by their U.S. parent corporations, data were available on the principal business activity of each of these foreign corporations. Consequently, classification of the Controlled Foreign Corporations by their own industrial activity provides an indication of the diverse foreign business activies being conducted by U.S. corporations through foreign subsidiaries, although, even here, a foreign corporation could also have had business activities other than the principal one in which it was classified. For the larger foreign corporations, this industrial diversification may have been more pronounced, as it was in the case of the larger U.S. corporations.

Tables 6 and 20 present 1968 and 1972 data on Controlled Foreign Corporations classified by the industrial activity of both the foreign corporation and the U.S. parent corporation. Chart 3 shows

Table C.--Directly- and Indirectly-Owned Controlled Foreign Corporations: Number, Earnings, Taxes, Distributions, and Total Transactions, 1968 and 1972

[All figures are estimates based on samples--money amounts are in millions of dollars]

Item and year	Total Controlled Foreign Corporations		Directly-owned Controlled Foreign Corporations		Indirectly-owned Controlled Foreign Corporations	
	Number or amount	Percent	Number or amount	Percent of total	Number or amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
Number of corporations:						
1968	20,895	100	15,324	73	5,571	27
1972	29,221	100	23,843	82	5,378	18
Current earnings and profits (less deficit) before taxes:						
1968	7,744	100	6,754	87	990	13
1972	15,356	100	13,809	90	1,548	10
Foreign income taxes:						
1968	3,065	100	2,663	87	402	13
1972	5,572	100	5,046	91	527	9
Distributions:						
1968	2,473	100	2,053	83	420	17
1972	5,161	100	4,656	90	505	10
Transactions with related persons:						
Total receipts:						
1968	11,058	100	9,052	82	2,006	18
1972	26,490	100	24,297	92	2,193	8
Total payments:						
1968	16,786	100	14,278	85	2,508	15
1972	33,876	100	31,214	92	2,662	8

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

the total assets of Controlled Foreign Corporations distributed separately by the industrial division of the U.S. parent corporation and by the industrial division of the Controlled Foreign Corporation. The major share of the total assets of Controlled Foreign Corporations belonged to those controlled by U.S. corporations primarily engaged in manufacturing. While a large portion of these assets were likewise in manufacturing when classified by the industry of the Controlled Foreign Corporation, there was considerably more diversity in the industrial activity of foreign corporations than of the U.S. parent corporations.

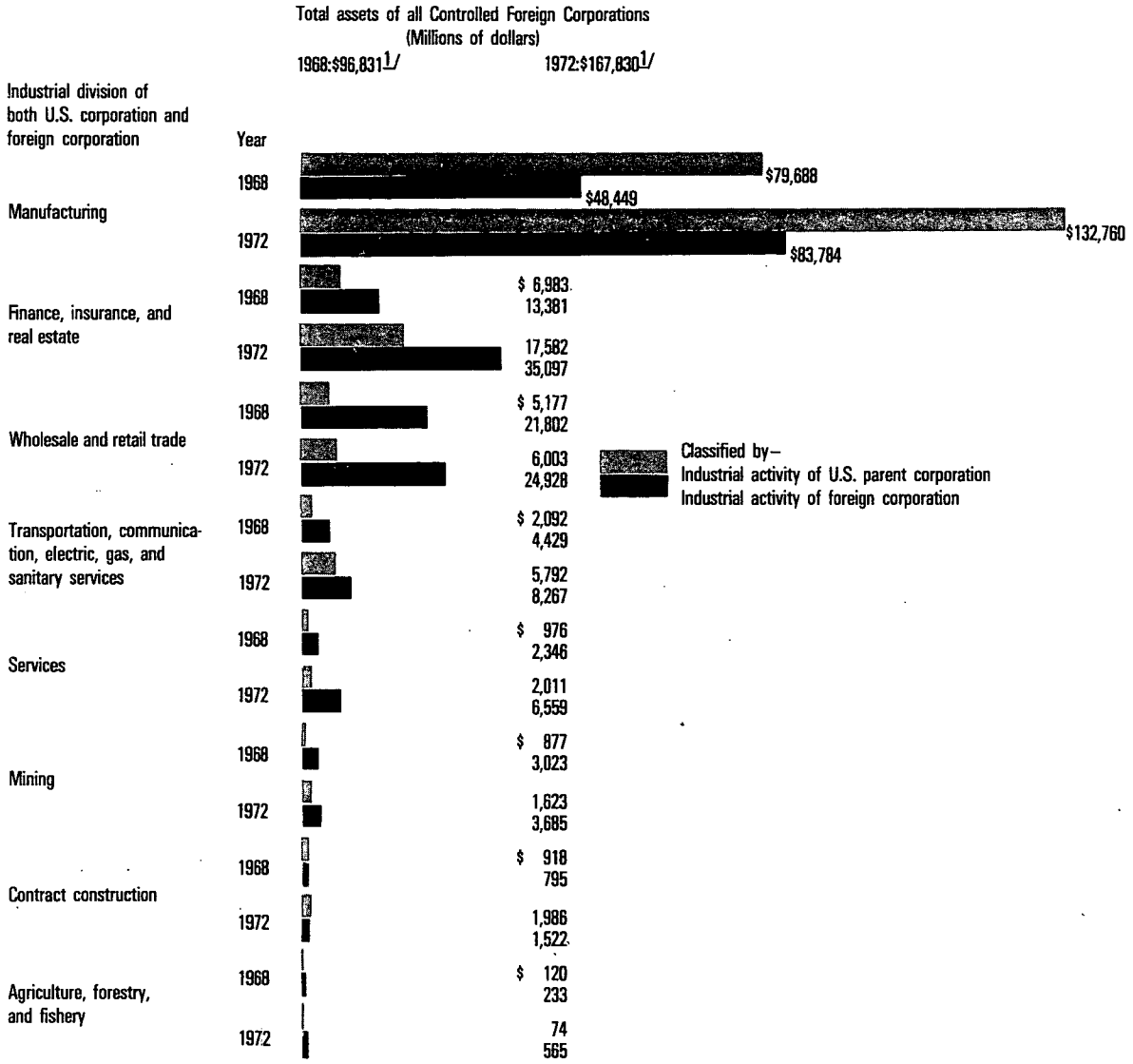
PROFITS AND TAXES OF FOREIGN CORPORATIONS BY COUNTRY

In total, Controlled Foreign Corporations were incorporated in more than 100 countries. However, a small number of these countries accounted for the major share of the activity of foreign subsidiaries of U.S. corporations. As shown in chart 4, firms incorporated in three countries, Canada, United Kingdom, and West Germany, accounted for approximately one-half of the net earnings of all foreign corporations for both 1968 and 1972.

Table D presents data for 1968 and 1972 on ratios of taxes to (pre-tax) earnings, expressed as percentages, for Controlled Foreign Corporations with pre-tax current earnings and profits by geographic area and selected country of incorporation. (Foreign corporations with deficits in current earnings and profits are excluded from this table.) The ratios of taxes to earnings shown in table D are not necessarily representative of the foreign statutory rates. Among the reasons are: (1) current earnings and profits was generally not the same as whatever taxable income base was used by foreign countries under their own tax laws; (2) taxes shown may include income taxes imposed at the subnational level in addition to those imposed by the national government; (3) taxes shown also include income taxes imposed by other countries in which the foreign corporation operated in addition to the taxes imposed (possibly net of a credit for the other countries' taxes, or based only on income earned in that country) by the country of incorporation (which is the basis for the country statistics shown in table D); and (4) taxes imposed may have resulted from negotiation by a foreign government with a U.S. multinational parent corporation or have been set by tax treaties between the U.S. and the foreign government. Nevertheless, the ratios of taxes to earnings shown in table D are the closest approximations of the relative tax burdens in the various foreign countries that could be derived from data reported on Form 2952. In addition, variations between the ratios of taxes to earnings shown for 1968 and 1972 could also have been due, in part, to changes in the particular country's tax laws.

Of the countries shown in table D, the four with the lowest ratios of taxes to earnings for both 1968 and 1972 were Bermuda, Liberia, Panama, and Switzerland. All four of these countries were known as foreign "tax havens." U.S. corporations organized subsidiaries in these and certain other countries for the purpose of conducting business not only there, but also outside of these countries, in order to take advantage of either the very low tax rates or, in some instances, the complete exemption from income taxation in the tax haven countries. The

Chart 3. Total assets of Controlled Foreign Corporations, by industrial activity of both U.S. parent corporation and foreign corporation, 1968 and 1972



1/ Includes the total assets of inactive Controlled Foreign Corporations and those with nature of business not allocable which are not shown below.

above four countries were among those with the world's lowest statutory tax rates for the two years concerned.

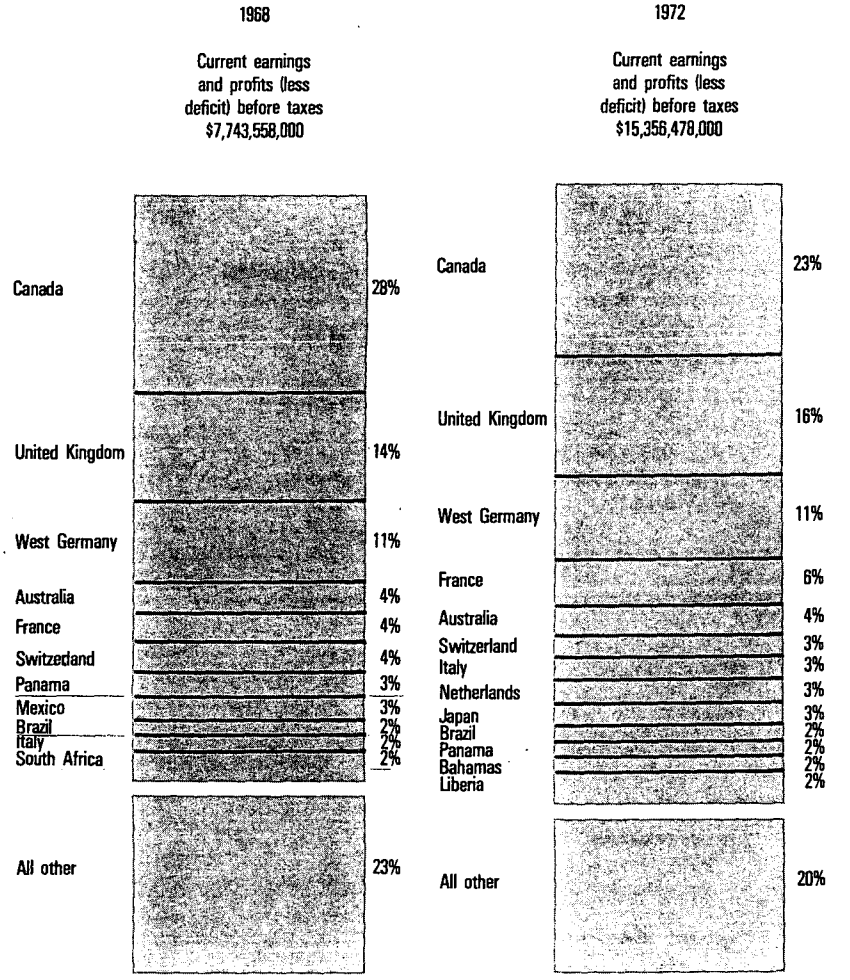
Table 25, which contains a cross-classification of data by industry and country of the Controlled Foreign Corporation for 1972, shows that in the case of Liberia, the 133 foreign corporations engaged in water transportation earned $180 million, but paid only $3 million in foreign income taxes. (Table 11 which presents data classified by industry and country for 1968 shows a similar situation for that year.) These subsidiaries of U.S. corporations were incorporated in Liberia in order to take advantage of the Liberian tax laws which exempted from taxation the earnings of shipowners registered in that country, but not exclusively engaged in Liberian coastal trade. These foreign corporations owned and operated ships flying the Liberian flag and their principal place of business was the "high seas." A further indication of this type of activity can be found in the data in table 27, which show that for 1972 the 142 foreign corporations which reported their principal place of business as the "high seas" earned $430 million, yet paid only $7 million in taxes. (Similar data are not available for 1968 because when a Form 2952 showed high-seas operations as the foreign corporation's principal place of business, the data were included in the statistics for "Country not stated.")

While table D shows a ratio of taxes to earnings of 11 percent for 1968 for the Bahamas, another tax haven country, it shows a ratio of 41 percent for 1972. This was due to the fact that virtually all of the foreign income taxes that were reported for the Bahamas for 1972 were paid by foreign corporations whose principal place of business was outside that country. As can be seen from table 27, in which the data are classified by the foreign corporation's principal place of business, the ratio of taxes to

earnings was only 5 percent for those foreign corporations whose principal place of business was in the Bahamas. Consequently, it should be noted that for the Bahamas, as well as for other countries where a large proportion of the activities of companies incorporated there took place in other countries, the data in table D do not provide good measures of the level of taxes imposed by the country of incorporation.

Other tax haven countries included the Netherlands Antilles, Liechtenstein, and Luxembourg. Using the data in tables 8 and 23, for 1968 and 1972, respectively, the ratios of taxes to earnings for these countries ranged from 1 to 15 percent.

Chart 4. Percent distribution of net earnings before taxes of Controlled Foreign Corporations, by selected country of incorporation, 1968 and 1972



TRANSACTIONS OF CONTROLLED FOREIGN CORPORATIONS

The 1968 tables represent the first time that detailed data on the transactions of Controlled Foreign Corporations with their U.S. parent corporations (and other related persons) are included in Statistics of Income. Previously, only the dividends paid to the U.S. parent corporation were tabulated.

The types of related persons for which data on transactions were reported on Form 2952 were (1) the U.S. (parent) corporation filing the Form 2952 (with which the majority of transactions were conducted), (2) any other corporations controlled by the U.S. corporation filing the Form 2952, whether U.S. or foreign (the two could not be distinguished on the Form), (3) 10-percent-or-more U.S. shareholders of the Controlled Foreign Corporation other than the controlling U.S. corporation, and (4) 10-percent-or-more U.S. shareholders of the U.S. corporation filing the Form 2952. Tables 8 for 1968 and 23 for 1972 present data for the different types of transactions of Controlled Foreign Corporations with each of the categories of related persons.

Table E shows the transactions of Controlled Foreign Corporations after exclusion of the receipts and payments between the Controlled Foreign Corporation and any other corporation controlled by the U.S. corporation filing the Form 2952. The transactions with these other corporations involved substantial amounts, but were excluded from table E in order to limit the transactions shown to those between Controlled Foreign Corporations and U.S. entities only. However, a comparison of the data in tables 8 and 23 for 1968 and 1972, respectively, shows a shift away from transactions with the U.S. parent corporation to transactions with other subsidiaries (U.S. or foreign) of the U.S. parent.

Table D.--Controlled Foreign Corporations With Current Earnings and Profits Before Taxes: Number of Foreign Corporations, Earnings Before Taxes, Foreign Income Taxes, and Percent of Foreign Taxes to Earnings, by Selected Country of Incorporation, 1968 and 1972

[All figures are estimates based on samples--money amounts are in millions of dollars]

Geographic area and selected country of incorporation	Number of foreign corporations		Current earnings and profits before taxes		Foreign income taxes			
					Amount		As a percent of current earnings and profits before taxes	
	1968	1972	1968	1972	1968	1972	1968	1972
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All geographic areas	12,444	16,669	8,674	16,943	3,063	5,595	35	33
Canada	2,933	3,691	2,290	3,747	894	1,330	39	35
Latin America, total	2,176	2,695	1,132	1,682	292	439	26	26
Argentina	185	227	154	124	34	37	22	30
Brazil	291	369	221	431	61	92	28	21
Mexico	655	752	230	331	94	141	41	43
Panama, excluding Canal Zone	252	301	244	380	24	48	10	13
Venezuela	267	377	142	231	40	61	28	26
Other Western Hemisphere, total	219	554	189	698	18	181	10	26
The Bahamas	131	196	103	397	11	161	11	41
Bermuda	58	170	72	196	7	5	10	3
Europe, total	4,961	6,821	3,677	8,078	1,384	2,756	38	34
Belgium	338	452	142	329	48	107	34	33
France	633	859	371	977	167	374	45	38
Italy	369	483	233	528	97	209	42	40
Netherlands	374	504	176	480	57	184	32	38
Sweden	149	226	63	146	26	65	41	45
Switzerland	479	671	291	560	48	109	16	19
United Kingdom	1,271	1,684	1,156	2,614	447	849	39	32
West Germany	709	933	990	1,733	409	672	41	39
Africa, total	518	636	347	855	78	282	22	33
Liberia	92	160	145	366	8	13	6	4
South Africa	262	285	171	162	59	64	35	40
Asia, total	631	927	587	1,001	226	335	39	33
Japan	182	182	144	431	59	170	41	39
Philippines	113	138	82	67	24	23	29	34
Oceania, total	791	1,065	390	761	159	234	41	31
Australia	676	919	363	709	146	216	40	30
Puerto Rico and U.S. Possessions	202	273	61	121	10	38	16	31

Table E.--Transactions of Controlled Foreign Corporations With Their U.S. Parent Corporations and With Other U.S. Shareholders, 1968 and 1972

[All figures are estimates based on samples and are in millions of dollars]

Type of transaction	Payments by Controlled Foreign Corporations		Receipts of Controlled Foreign Corporations	
	1968	1972	1968	1972
	(1)	(2)	(3)	(4)
Total	11,772	20,809	6,464	14,804
Sales or purchases of stock in trade	8,004	11,526	4,750	7,309
Dividends	1,429	3,273	43	71
Compensation for services	594	825	334	482
Amounts borrowed or loaned	569	3,265	974	6,283
Rents and royalties	529	958	183	67
Interest	234	426	44	233
Purchases of tangible property	193	360	[1]	[1]
Commissions	80	116	141	240
Insurance premiums	[1]	[1]	15	84
Sales or purchases of property rights	70	50	4	32
Not allocable	70	10	-26	2

[1]Not reported on the Form 2952.

NOTE: Transactions between the Controlled Foreign Corporation and the category "any other corporation controlled by the U.S. parent corporation" were excluded because corporations in this category could not be separately identified on the Form 2952 as being U.S. or foreign.

Other U.S. shareholders include 10-percent-or-more U.S. shareholders of (1) the Controlled Foreign Corporation or (2) the U.S. parent corporation.

Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 1.—Number of Returns With Selected U.S. Corporation Items and Number of Foreign Corporations With Selected Controlled Foreign Corporation Items, by Selected Major Industry of U.S. Corporation

[All figures are estimates based on samples]

Selected major industry of U.S. corporation	U.S. corporations					Controlled Foreign Corporations				
		Number with					Number with			
	Number of returns	Dividends received from foreign corporations		Net income	Foreign tax credit claimed	Number of foreign corporations	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes (+)	Current earnings and profits (+) after taxes
		Total	Foreign dividends not qualifying for special deduction							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries	3,421	1,096	1,074	2,807	1,704	20,895	12,444	4,954	9,693	12,318
Agriculture, forestry, and fishery	12	4	4	11	7	112	71	25	66	70
Mining	68	26	26	50	26	268	113	78	45	112
Metal mining	17	12	12	15	12	80	34	17	20	33
Contract construction	105	29	29	67	32	416	199	113	126	196
Manufacturing	2,074	771	753	1,850	1,218	15,734	9,566	3,712	7,615	9,481
Food and kindred products	138	60	59	117	85	1,543	811	352	857	794
Tobacco manufactures	8	3	3	8	7	44	25	8	21	25
Textile mill products	55	16	15	52	32	189	123	43	85	121
Apparel and other fabricated textile products	40	8	8	30	22	221	97	45	73	95
Lumber and wood products, except furniture	17	5	5	15	12	59	38	7	26	38
Furniture and fixtures	19	4	4	19	13	53	38	12	22	38
Paper and allied products	36	18	17	31	19	333	230	45	179	228
Printing and publishing	88	33	33	75	45	599	374	157	192	376
Chemicals and allied products	256	105	105	232	153	3,060	1,995	641	1,691	1,982
Petroleum refining and related industries	36	23	23	33	24	1,393	677	471	520	666
Rubber and miscellaneous plastics products	45	16	16	42	22	401	246	89	204	245
Leather and leather products	15	5	5	15	10	106	47	29	24	47
Stone, clay, and glass products	65	22	21	63	32	269	166	67	124	164
Primary metal industries	106	64	63	98	77	612	349	148	269	346
Fabricated metal products, except machinery and transportation equipment	201	68	62	184	128	866	580	196	470	580
Machinery, except electrical	371	127	126	329	218	1,966	1,167	496	973	1,151
Electrical equipment and supplies	241	74	74	203	125	1,636	1,031	380	810	1,022
Motor vehicles and equipment	61	30	28	59	44	914	570	249	455	564
Transportation equipment, except motor vehicles	50	18	18	39	34	356	243	67	194	242
Scientific instruments, photographic equipment, watches and clocks	106	45	41	96	64	758	532	137	448	530
Miscellaneous manufactured products, and manufacturing not allocable	119	26	26	109	50	356	227	71	176	225
Transportation, communication, electric, gas, and sanitary services	159	27	26	101	58	613	369	144	180	368
Transportation	110	17	17	72	43	400	240	102	93	239
Communication	35	4	3	16	8	156	93	31	60	93
Electric, gas, and sanitary services	14	6	6	13	7	58	35	11	27	35
Wholesale and retail trade	396	74	74	306	108	1,484	877	375	653	858
Wholesale trade	340	60	60	252	84	1,127	690	295	498	674
Groceries and related products	25	5	5	25	6	116	53	29	39	53
Machinery, equipment, and supplies	69	10	10	40	20	217	143	47	107	140
Miscellaneous wholesale trade	246	44	44	187	59	795	494	220	353	481
Retail trade	57	13	13	55	22	336	186	80	154	183
General merchandise stores	17	5	5	16	6	175	89	31	83	87
Finance, insurance, and real estate	302	117	115	217	160	1,039	530	214	394	529
Banking	19	14	14	18	18	124	65	20	52	65
Credit agencies other than banks	36	8	8	26	17	242	125	71	98	124
Holding and other investment companies	148	33	33	82	65	368	166	67	123	167
Insurance agents, brokers, and services	11	10	10	10	10	47	23	5	18	22
Services	284	48	47	203	96	1,249	718	293	614	705
Hotels and other lodging places	11	6	6	10	5	67	48	12	36	48
Business services	171	31	30	134	64	614	331	182	265	328
Amusement and recreation services	59	8	8	20	12	423	253	85	251	243
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 1.—Number of Returns With Selected U.S. Corporation Items and Number of Foreign Corporations With Selected Controlled Foreign Corporation Items, by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples]

Selected major industry of U.S. corporation	Controlled Foreign Corporations—Continued									
	Number with—Continued		Number with receipts from all related persons			Number with payments to all related persons				
	Distributions									
	Total	Out of current earnings and profits after taxes	Total	Sales of stock in trade	Amounts borrowed	Total	Purchases of stock in trade	Compensation paid for certain services	Dividends paid	Interest paid
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All industries	**3,499**	**3,001**	**7,994**	**2,783**	**1,861**	**11,124**	**5,966**	**4,668**	**2,787**	**3,924**
Agriculture, forestry, and fishery	**8**	**7**	**17**	**6**	**4**	**28**	**17**	**7**	**6**	**6**
Mining	**11**	**10**	**69**	**10**	**44**	**63**	**10**	**24**	**8**	**30**
Metal mining	7	7	28	4	10	22	—	8	6	8
Contract construction	**38**	**31**	**119**	**6**	**61**	**149**	**19**	**97**	**35**	**53**
Manufacturing	**2,870**	**2,479**	**6,361**	**2,417**	**1,401**	**9,100**	**5,417**	**3,850**	**2,389**	**3,261**
Food and kindred products	261	226	496	165	125	692	298	278	203	266
Tobacco manufactures	11	11	19	3	4	25	14	16	9	8
Textile mill products	31	29	84	31	18	103	52	47	25	35
Apparel and other fabricated textile products	15	11	65	39	13	56	36	19	13	14
Lumber and wood products, except furniture	12	10	20	10	6	29	7	11	8	15
Furniture and fixtures	9	8	13	5	3	39	26	24	7	11
Paper and allied products	60	53	130	43	34	203	121	92	51	74
Printing and publishing	111	92	248	48	13	274	137	45	98	44
Chemicals and allied products	635	579	1,237	391	283	1,910	1,144	818	580	651
Petroleum refining and related industries	236	180	558	142	141	729	283	459	189	245
Rubber and miscellaneous plastics products	76	72	134	64	27	228	177	97	68	57
Leather and leather products	7	6	25	9	6	42	18	14	6	14
Stone, clay, and glass products	51	47	148	52	17	167	88	79	41	64
Primary metal industries	88	81	234	96	41	296	160	117	76	87
Fabricated metal products, except machinery and transportation equipment	140	119	314	154	62	534	372	187	121	186
Machinery, except electrical	321	280	872	412	200	1,223	967	444	236	456
Electrical equipment and supplies	294	259	697	325	159	992	601	417	247	386
Motor vehicles and equipment	226	179	404	126	93	577	214	262	175	328
Transportation equipment, except motor vehicles	61	44	157	69	38	203	109	80	51	73
Scientific instruments, photographic equipment, watches and clocks	150	127	352	155	82	537	418	223	118	193
Miscellaneous manufactured products, and manufacturing not allocable	75	66	153	56	37	239	173	122	68	74
Transportation, communication, electric, gas, and sanitary services	**63**	**57**	**203**	**49**	**40**	**210**	**45**	**75**	**35**	**69**
Transportation	22	20	104	10	18	101	7	40	11	32
Communication	33	32	78	34	13	72	31	19	17	19
Electric, gas, and sanitary services	8	5	20	4	9	37	7	16	7	18
Wholesale and retail trade	**162**	**128**	**555**	**180**	**89**	**673**	**347**	**255**	**103**	**202**
Wholesale trade	132	110	450	155	43	510	288	169	81	134
Groceries and related products	11	9	37	17	3	48	29	22	8	19
Machinery, equipment, and supplies	29	22	114	41	5	108	84	25	8	34
Miscellaneous wholesale trade	93	79	299	97	35	353	175	122	64	81
Retail trade	30	18	106	25	46	163	59	86	22	68
General merchandise stores	19	17	54	19	12	70	44	13	13	21
Finance, insurance, and real estate	**129**	**102**	**381**	**43**	**140**	**437**	**70**	**148**	**110**	**227**
Banking	28	21	51	—	8	60	—	29	20	37
Credit agencies other than banks	11	10	109	14	63	136	32	56	10	100
Holding and other investment companies	55	48	104	28	48	138	36	46	50	64
Insurance agents, brokers, and services	10	4	6	—	—	13	—	4	10	—
Services	**217**	**186**	**270**	**68**	**81**	**464**	**60**	**213**	**100**	**75**
Hotels and other lodging places	20	14	28	—	7	24	—	14	5	10
Business services	79	66	146	42	59	259	54	131	63	48
Amusement and recreation services	106	94	58	24	4	109	5	18	21	7
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Major Industry of U.S. Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Major industry of U.S. corporation	U.S. corporations										
	Number of returns	Total Assets	Receipts							Constructive taxable income from related foreign corporations	
			Total	Business receipts	Interest on other than Government obligations	Rents	Royalties	Dividends received from foreign corporations		Includible income of Controlled Foreign Corporations	Foreign dividend income resulting from foreign taxes deemed paid (Gross-up)
								Total	Foreign dividends not qualifying for special deduction		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries	3,421	660,744,822	528,244,270	503,023,564	7,393,232	2,040,274	1,220,698	2,015,376	1,979,430	60,144	933,109
Agriculture, forestry, and fishery	12	636,012	812,872	782,817	5,363	2,045	4,437	2,250	2,250	7	727
Mining	88	8,841,411	4,598,153	4,314,867	32,923	16,153	18,824	71,375	71,375	312	11,048
Metal mining	17	4,197,093	1,982,301	1,808,079	11,865	2,942	4,242	67,772	67,772	312	11,046
Coal mining	5	596,054	470,818	450,448	1,814	9,620	267	1	1	—	—
Crude petroleum and natural gas	61	2,968,008	1,680,013	1,603,798	13,437	3,165	10,321	3,482	3,482	—	—
Nonmetallic minerals (except fuels) mining	5	880,256	464,921	452,542	5,807	426	3,994	120	120	—	—
Contract construction	105	4,491,851	5,479,721	5,203,042	67,843	30,754	4,427	15,969	15,960	1,937	7,291
Manufacturing	2,074	352,251,944	391,762,898	379,516,525	1,830,318	1,177,333	1,088,268	1,745,735	1,716,192	38,026	934,597
Food and kindred products	138	22,475,413	37,103,827	36,491,369	115,750	43,767	54,871	108,138	107,334	4,798	73,598
Tobacco manufactures	8	3,923,541	4,744,215	4,714,090	7,359	79	7,833	2,581	2,569	2,074	1,768
Textile mill products	55	5,734,283	6,214,936	6,079,571	58,162	6,607	6,405	4,302	4,262	—	1,146
Apparel and other fabricated textile products	40	2,993,939	3,110,634	3,007,413	10,754	8,395	22,586	6,984	6,902	464	5,062
Lumber and wood products, except furniture	17	3,439,246	3,269,875	2,981,023	9,451	3,680	2,176	2,793	2,793	137	373
Furniture and fixtures	19	446,859	694,505	684,777	1,417	113	776	416	416	—	334
Paper and allied products	36	9,509,939	9,123,111	8,798,508	38,796	16,484	19,127	42,380	42,254	438	30,804
Printing and publishing	88	5,067,598	6,429,772	6,022,872	39,806	37,209	20,573	15,829	15,578	72	11,939
Chemicals and allied products	256	34,192,348	38,203,227	36,991,646	149,816	37,716	222,999	309,255	292,972	12,669	182,083
Petroleum refining and related industries	36	72,708,382	61,877,563	57,745,504	358,259	524,866	105,227	470,990	460,575	298	62,161
Rubber and miscellaneous plastics products	45	6,455,913	7,937,934	7,745,801	19,895	4,630	18,731	75,694	75,694	5	14,550
Leather and leather products	15	1,173,275	1,609,962	1,564,703	6,166	1,733	1,483	1,511	1,398	—	314
Stone, clay, and glass products	65	6,966,393	6,405,075	6,238,211	21,568	8,364	24,038	30,257	29,957	319	13,269
Primary metal industries	106	35,719,061	30,170,717	29,555,758	133,676	61,955	23,545	82,385	82,199	1,419	20,552
Fabricated metal products, except machinery and transportation equipment	201	11,744,215	14,480,155	14,200,194	46,669	20,272	32,847	51,628	51,597	2,174	34,683
Machinery, except electrical	371	28,115,831	31,274,763	29,961,850	177,865	205,233	311,823	170,214	169,562	9,551	115,229
Electrical equipment and supplies	241	27,543,144	34,105,943	33,429,995	115,858	39,098	91,778	108,586	108,564	1,089	49,808
Motor vehicles and equipment	61	41,898,728	55,369,171	54,465,990	281,505	86,190	34,379	175,454	175,425	878	134,345
Transportation equipment, except motor vehicles	50	20,703,001	26,354,563	25,964,059	176,428	36,254	34,741	12,124	12,121	141	8,434
Scientific instruments, photographic equipment, watches and clocks	106	8,181,658	9,877,588	9,651,094	30,347	8,667	43,205	63,745	63,551	1,746	67,714
Miscellaneous manufactured products, and manufacturing not allocable	119	3,259,197	3,405,362	3,224,097	30,771	26,051	9,125	10,469	10,469	204	6,233
Transportation, communication, electric, gas, and sanitary services	159	90,449,705	41,329,110	39,793,020	239,715	338,987	39,967	28,775	28,420	3,991	8,602
Transportation	110	25,086,950	12,729,363	11,836,856	94,185	228,334	9,590	16,317	16,317	3,835	2,512
Communication	35	49,621,595	22,406,459	21,962,940	114,820	94,214	26,465	10,318	9,963	141	4,595
Electric, gas, and sanitary services	14	15,741,160	6,193,288	5,993,224	30,610	16,439	3,912	2,140	2,140	15	1,495
Wholesale and retail trade[1]	398	27,442,541	53,194,313	50,630,923	151,674	93,953	16,527	92,123	86,678	4,203	40,040
Wholesale trade	340	12,698,686	20,488,029	20,003,728	101,097	42,639	16,350	52,300	52,201	4,230	13,694
Groceries and related products	25	914,461	1,980,073	1,945,378	9,140	2,337	1,182	2,285	2,206	240	1,825
Machinery, equipment, and supplies	69	1,300,674	1,363,705	1,303,998	8,051	6,193	7,603	510	500	—	49
Miscellaneous wholesale trade	246	10,483,551	17,144,251	16,754,352	83,906	34,109	7,565	49,505	49,495	3,990	11,820
Retail trade	57	14,709,333	32,636,942	30,560,421	49,905	49,828	177	39,763	34,417	63	26,346
Building materials, hardware, and farm equipment stores	5	97,586	126,358	122,841	645	263	38	6	6	—	—
General merchandise stores	17	11,792,786	20,036,076	18,060,187	42,551	40,480	4	38,768	33,422	6	26,147
Food stores	5	2,038,858	11,111,474	11,074,328	2,740	6,386	—	290	290	—	199
Apparel and accessory stores	3	68,165	116,449	100,531	448	152	—	—	—	—	—
Furniture, home furnishings, and equipment stores	10	83,004	85,601	84,000	184	327	83	10	10	—	—
Eating and drinking places	7	252,719	449,869	424,990	2,213	838	—	—	—	57	—
Other retail trade	10	376,215	711,115	693,534	1,124	1,382	52	689	689	—	—
Finance, insurance, and real estate	302	165,674,349	23,054,698	15,306,591	4,998,838	253,094	19,318	35,687	35,111	9,340	20,324
Banking	19	100,342,158	4,769,752	1,000,475	3,026,026	74,858	1,204	8,485	8,485	3	3,461
Credit agencies other than banks	36	17,585,520	2,614,702	1,690,179	756,312	56,251	2,720	2,372	1,910	20	1,799
Security and commodity brokers, dealers, exchanges, and services	28	5,084,914	1,214,348	289,558	127,402	512	4	1,882	1,814	6,637	1,292
Holding and other investment companies	146	1,881,668	142,097	63,884	25,241	579	12,843	14,897	14,897	1,520	11,583
Insurance carriers	30	39,780,801	13,752,812	11,910,608	1,047,800	70,744	2,506	6,696	6,660	160	842
Insurance agents, brokers, and service	11	252,979	321,435	304,033	3,586	213	41	1,340	1,330	—	1,347
Real estate	31	746,309	239,552	47,854	12,469	49,937	—	15	15	—	—
Services	284	11,157,009	8,012,505	7,475,779	66,658	127,925	29,130	23,362	23,344	2,580	13,291
Hotels and other lodging places	11	1,239,984	837,357	671,166	5,470	79,313	733	3,733	3,733	—	2,197
Personal services	6	198,727	281,533	273,301	615	73	97	348	348	68	223
Business services	171	5,418,739	4,534,501	4,359,054	35,353	20,951	1,771	9,059	9,049	156	5,231
Automobile services and miscellaneous repair services	9	422,589	234,186	215,138	695	120	—	—	—	—	—
Amusement and recreation services	59	3,498,699	1,801,799	1,666,854	22,864	24,952	26,285	8,850	8,850	2,344	4,666
Other services	29	377,271	323,129	290,266	1,563	2,516	244	1,374	1,366	—	1,064
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Major industry of U.S. corporation	U.S. corporations—Continued											
	Deductions			Net income (less deficit)	Net income	Deficit	Western Hemisphere Trade Corporation deduction	Income subject to U.S. tax	U.S. income tax before credits	Foreign tax credit claimed	Investment credit	Distributions to stockholders except in own stock
	Total	Cost of sales and operations	Interest paid									
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All industries	**487,376,516**	**338,207,963**	**10,314,559**	**41,327,293**	**42,149,550**	**822,257**	**359,756**	**39,986,409**	**20,630,832**	**2,957,423**	**1,260,691**	**15,976,996**
Agriculture, forestry, and fishery	**748,650**	**409,512**	**4,133**	**64,078**	**66,942**	**2,864**	**9,405**	**56,527**	**29,373**	**14,576**	**556**	**16,189**
Mining	**4,141,205**	**2,558,440**	**90,437**	**460,715**	**509,556**	**48,841**	**41,172**	**418,143**	**212,117**	**125,936**	**21,005**	**309,812**
Metal mining	1,690,291	1,114,411	35,963	298,244	309,308	11,064	29,046	250,617	124,781	81,459	8,771	207,820
Coal mining	471,660	326,058	11,060	—782	5,824	6,606	—	5,024	1,928	27	968	2,776
Crude petroleum and natural gas	1,564,709	882,432	35,933	112,906	139,880	26,974	90	120,341	63,250	37,812	3,661	85,686
Nonmetallic minerals (except fuels) mining	414,525	225,539	7,481	50,327	54,444	4,117	12,036	42,161	22,158	6,638	7,585	33,530
Contract construction	**5,269,458**	**4,469,902**	**79,420**	**218,339**	**260,713**	**42,374**	**2,493**	**203,609**	**102,969**	**40,272**	**6,414**	**84,970**
Manufacturing	**360,741,951**	**257,095,900**	**4,672,684**	**31,863,031**	**32,269,917**	**406,886**	**302,881**	**30,726,561**	**15,878,025**	**2,523,263**	**922,596**	**11,853,586**
Food and kindred products	35,272,190	27,157,032	359,042	1,905,864	1,933,651	27,787	3,719	1,899,916	978,660	116,067	48,132	663,025
Tobacco manufactures	4,136,754	2,920,545	51,377	611,303	611,303	—	140	605,362	319,705	4,395	2,900	196,918
Textile mill products	5,825,088	4,699,432	113,240	390,376	397,104	6,728	65	389,127	200,127	4,930	12,140	110,950
Apparel and other fabricated textile products	2,954,483	2,197,814	60,757	161,664	165,066	3,402	187	157,973	76,904	8,399	3,520	37,252
Lumber and wood products, except furniture	2,979,077	2,013,835	56,055	291,305	292,092	787	—	304,598	97,495	2,014	16,866	96,488
Furniture and fixtures	632,583	430,099	3,976	61,887	61,887	—	(*)	60,320	31,730	508	727	14,530
Paper and allied products	6,406,893	5,666,817	131,225	744,649	763,435	18,786	687	752,164	359,516	40,844	33,254	295,070
Printing and publishing	5,804,838	3,752,176	60,876	635,771	650,548	14,777	218	625,856	314,354	18,384	9,933	144,484
Chemicals and allied products	33,800,692	21,758,049	417,282	4,614,385	4,620,855	6,470	19,507	4,517,323	2,345,770	303,062	131,096	1,688,944
Petroleum refining and related industries	57,986,234	37,995,816	619,247	3,945,968	3,976,744	30,776	135,900	3,209,093	1,654,958	1,048,907	165,975	2,719,678
Rubber and miscellaneous plastics products	7,309,027	4,955,539	88,736	641,648	644,874	3,226	37	629,427	329,618	49,550	23,754	176,689
Leather and leather products	1,510,354	1,080,751	27,745	100,035	100,035	—	—	96,418	44,776	991	2,360	44,157
Stone, clay, and glass products	5,873,253	3,980,386	72,833	544,504	553,665	9,161	920	531,564	274,343	24,772	23,509	257,727
Primary metal industries	28,664,570	20,513,635	470,419	1,525,569	1,543,754	18,185	122,166	1,328,419	686,790	230,410	91,394	824,835
Fabricated metal products, except machinery and transportation equipment	13,367,963	9,874,056	152,674	1,151,736	1,165,662	13,926	2,988	1,125,374	583,762	59,640	32,449	328,469
Machinery, except electrical	27,773,814	18,261,784	390,608	3,624,370	3,714,562	90,192	6,623	3,670,536	1,913,388	191,065	61,261	938,148
Electrical equipment and supplies	31,626,830	22,958,159	462,898	2,526,382	2,581,943	55,561	5,505	2,542,024	1,315,226	111,346	73,044	781,909
Motor vehicles and equipment	50,031,359	39,673,825	684,654	5,454,432	5,456,228	1,796	2,881	5,383,550	2,833,829	190,460	82,255	1,781,577
Transportation equipment, except motor vehicles	25,225,496	19,865,287	315,961	1,135,225	1,207,585	72,360	313	1,099,401	574,249	18,650	83,071	343,853
Scientific instruments, photographic equipment, watches and clocks	8,429,816	5,316,248	76,255	1,513,720	1,539,480	25,760	996	1,535,115	805,016	89,376	21,092	338,009
Miscellaneous manufactured products, and manufacturing not allocable	3,130,637	2,024,615	56,824	262,238	269,444	7,206	29	273,001	137,809	9,513	3,864	70,674
Transportation, communication, electric, gas, and sanitary services	**36,448,357**	**22,917,793**	**1,743,553**	**4,878,856**	**5,060,439**	**181,583**	**1,704**	**4,956,737**	**2,569,740**	**23,074**	**224,627**	**2,240,394**
Transportation	12,576,726	8,096,912	513,632	152,078	331,425	179,349	727	298,384	143,384	9,365	41,393	321,794
Communication	18,116,952	11,297,344	823,959	4,286,569	4,288,489	1,920	877	4,236,366	2,220,994	11,542	131,891	1,522,193
Electric, gas, and sanitary services	5,754,679	3,523,537	405,962	440,211	440,525	314	160	421,987	205,362	2,167	51,543	396,407
Wholesale and retail trade[1]	**51,423,532**	**37,612,650**	**573,383**	**1,784,439**	**1,819,833**	**35,394**	**532**	**1,772,687**	**920,117**	**100,290**	**35,035**	**585,278**
Wholesale trade	19,886,114	17,057,766	238,673	584,069	612,847	28,778	532	579,499	294,103	65,169	12,121	154,908
Groceries and related products	1,898,240	1,514,934	19,682	83,698	83,698	—	—	81,176	42,294	2,693	1,655	28,538
Machinery, equipment, and supplies	1,302,589	991,561	17,747	60,739	64,980	4,241	220	60,067	30,184	1,430	938	13,768
Miscellaneous wholesale trade	16,685,285	14,551,271	201,244	439,632	464,169	24,537	312	438,256	221,625	61,046	9,528	112,602
Retail trade	31,471,118	20,500,954	334,122	1,197,328	1,203,944	6,616	—	1,190,147	624,424	35,090	22,839	429,706
Building materials, hardware, and farm equipment stores	121,372	89,425	2,065	4,986	4,986	—	—	4,258	2,013	125	150	523
General merchandise stores	19,131,033	10,929,973	312,289	936,541	941,948	5,407	—	935,479	491,510	33,964	14,087	329,178
Food stores	10,896,695	8,643,594	8,794	214,895	214,895	—	—	212,598	112,009	318	7,428	86,707
Apparel and accessory stores	110,150	83,141	821	6,296	6,296	—	—	3,011	1,573	1	20	2,764
Furniture, home furnishings, and equipment stores	84,085	58,804	1,642	1,517	1,517	—	—	1,376	652	8	21	—
Eating and drinking places	439,762	224,282	3,578	9,999	9,999	—	—	9,833	4,547	209	883	2,340
Other retail trade	688,021	471,735	4,933	23,094	24,303	1,209	—	23,592	12,120	465	450	8,194
Finance, insurance, and real estate	**21,066,095**	**8,352,440**	**2,934,085**	**1,571,462**	**1,615,225**	**43,763**	**611**	**1,334,025**	**663,502**	**191,603**	**36,351**	**768,562**
Banking	4,036,200	61,052	1,799,257	447,917	450,234	2,317	—	431,960	220,350	64,396	14,289	323,796
Credit agencies other than banks	2,439,139	563,098	911,341	166,997	180,008	13,011	75	164,121	83,825	7,617	15,025	138,680
Security and commodity brokers, dealers, exchanges, and services	953,571	—	58,860	265,152	268,792	3,630	74	266,455	137,257	1,879	1,165	15,530
Holding and other investment companies	113,043	26,745	22,691	41,837	47,057	5,220	60	43,377	20,565	13,723	222	30,921
Insurance carriers	13,016,276	7,563,598	116,139	595,925	610,230	14,305	402	381,803	177,685	12,209	5,088	240,454
Insurance agents, brokers, and service	279,427	121,728	117	42,520	43,540	1,020	—	41,307	21,740	1,638	227	17,256
Real estate	228,439	14,219	25,680	11,114	15,374	4,260	—	5,002	2,080	141	335	1,925
Services	**7,537,268**	**4,791,326**	**216,864**	**486,373**	**546,925**	**60,552**	**898**	**518,120**	**254,989**	**28,409**	**13,907**	**138,205**
Hotels and other lodging places	731,158	391,471	26,063	108,380	109,942	1,562	32	105,615	44,338	4,240	1,026	12,639
Personal services	254,385	123,824	2,504	27,438	27,438	—	—	26,170	13,373	318	652	7,595
Business services	4,305,570	2,993,122	103,855	229,704	269,423	39,719	108	256,585	134,880	8,811	4,650	83,559
Automobile services and miscellaneous repair services	227,215	90,332	14,429	6,971	9,694	2,723	—	7,267	3,791	—	1,877	2,226
Amusement and recreation services	1,723,851	1,051,394	63,021	84,788	96,926	12,138	682	90,518	44,933	13,577	4,459	23,203
Other services	295,089	141,183	6,992	29,092	33,502	4,410	76	29,965	13,674	1,463	1,243	8,981
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Major industry of U.S. corporation	Controlled Foreign Corporations									
	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes	Distributions	
						Net taxes	Foreign income taxes (+)		Total	Out of current earnings and profits after taxes
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
All industries	**20,895**	**96,831,002**	**7,743,558**	**8,674,110**	**930,552**	**3,085,063**	**3,094,686**	**5,626,252**	**2,472,996**	**1,962,133**
Agriculture, forestry, and fishery	**112**	**119,572**	**12,534**	**12,913**	**379**	**4,025**	**4,059**	**8,894**	**2,037**	**1,126**
Mining	**268**	**876,821**	**68,545**	**77,745**	**9,200**	**13,394**	**13,394**	**64,689**	**22,583**	**21,458**
Metal mining	80	482,741	48,050	51,754	3,704	11,382	11,382	40,496	21,268	21,268
Coal mining	9	22,867	186	188	2	19	19	169	1,125	—
Crude petroleum and natural gas	170	365,357	18,972	24,442	5,470	1,993	1,993	22,663	190	190
Nonmetallic minerals (except fuels) mining	9	5,856	1,337	1,361	24	—	—	1,361	—	—
Contract construction	**416**	**917,533**	**68,078**	**85,994**	**17,916**	**22,216**	**22,304**	**64,406**	**48,939**	**11,337**
Manufacturing	**15,734**	**79,688,130**	**6,671,613**	**7,481,355**	**809,542**	**2,694,706**	**2,722,310**	**4,802,009**	**2,144,141**	**1,730,344**
Food and kindred products	1,543	4,465,347	421,368	472,117	50,749	164,700	167,790	307,101	148,149	107,815
Tobacco manufactures	44	240,847	26,076	29,106	3,030	8,239	8,239	20,867	7,500	7,500
Textile mill products	189	462,770	33,824	40,140	6,316	11,326	11,638	28,526	4,787	4,654
Apparel and other fabricated textile products	221	361,065	21,625	23,446	1,821	7,995	8,014	15,447	6,563	3,313
Lumber and wood products, except furniture	59	226,795	25,832	26,777	945	11,953	11,953	14,879	4,639	4,380
Furniture and fixtures	53	85,262	6,680	6,995	315	2,940	2,940	4,087	494	397
Paper and allied products	333	1,906,655	178,801	188,734	9,933	63,100	64,388	124,996	56,346	34,146
Printing and publishing	599	632,066	52,858	68,198	15,340	25,651	26,736	41,634	13,755	9,963
Chemicals and allied products	3,060	10,845,893	1,099,456	1,200,050	100,594	407,537	409,491	793,374	384,584	306,975
Petroleum refining and related industries	1,393	21,438,750	949,689	1,226,483	276,794	359,999	363,580	890,671	608,334	500,610
Rubber and miscellaneous plastics products	401	2,052,307	196,023	215,624	19,601	76,781	78,603	137,161	64,122	58,563
Leather and leather products	106	166,052	8,132	11,065	2,933	1,628	1,736	9,340	1,636	1,630
Stone, clay, and glass products	269	1,189,045	134,040	145,827	11,787	43,484	44,867	101,083	43,361	36,120
Primary metal industries	612	3,976,753	214,878	234,832	19,954	58,739	59,355	175,660	58,887	50,440
Fabricated metal products, except machinery and transportation equipment	866	2,006,851	195,957	213,815	17,858	82,186	82,963	131,265	53,339	39,298
Machinery, except electrical	1,966	7,978,438	1,028,064	1,109,440	81,376	476,609	482,556	629,490	219,544	173,240
Electrical equipment and supplies	1,636	6,530,490	764,457	858,628	94,171	315,498	319,496	540,032	127,742	106,557
Motor vehicles and equipment	914	10,895,073	844,070	915,955	71,885	368,126	368,368	550,519	215,686	196,750
Transportation equipment, except motor vehicles	356	1,430,090	71,659	79,749	8,090	31,375	32,524	48,215	21,890	6,675
Scientific instruments, photographic equipment, watches and clocks	758	2,201,215	343,309	354,327	11,018	156,010	156,142	198,381	89,567	67,676
Miscellaneous manufactured products, and manufacturing not allocable	356	596,366	55,015	60,047	5,032	20,830	20,931	39,281	15,216	13,442
Transportation, communication, electric, gas, and sanitary services	**613**	**2,092,259**	**122,114**	**138,452**	**16,338**	**34,208**	**34,226**	**104,294**	**36,160**	**29,945**
Transportation	400	684,837	52,684	59,861	7,177	9,308	9,321	50,572	18,898	14,970
Communication	156	1,150,689	52,509	60,522	8,013	20,684	20,689	39,838	15,258	13,695
Electric, gas, and sanitary services	58	256,733	16,921	18,069	1,148	4,216	4,216	13,884	2,004	1,280
Wholesale and retail trade[1]	**1,464**	**5,177,089**	**509,739**	**536,557**	**26,818**	**175,672**	**176,705**	**360,308**	**137,025**	**111,497**
Wholesale trade	1,127	3,358,192	282,719	303,379	20,660	81,756	82,566	221,125	71,844	49,260
Groceries and related products	116	232,330	13,785	16,003	2,218	5,324	5,324	10,682	14,571	1,274
Machinery, equipment, and supplies	217	226,858	9,613	11,717	2,104	2,967	3,022	8,711	917	638
Miscellaneous wholesale trade	795	2,899,004	259,321	275,659	16,338	73,465	74,220	201,732	56,456	47,348
Retail trade	336	1,818,897	226,911	233,069	6,158	94,076	94,099	139,114	65,081	62,237
Building materials, hardware, and farm equipment stores	15	12,406	96	830	734	258	258	572	980	—
General merchandise stores	175	1,436,979	195,941	199,016	3,075	86,595	86,614	112,542	63,360	62,121
Food stores	32	293,615	27,007	27,740	733	5,988	5,988	21,757	125	116
Apparel and accessory stores	35	2,844	293	334	41	160	160	174	—	—
Furniture, home furnishings, and equipment stores	12	2,327	48	253	205	47	47	206	68	—
Eating and drinking places	28	27,555	623	663	40	227	227	436	—	—
Other retail trade	39	43,171	2,903	4,233	1,330	801	805	3,427	548	—
Finance, insurance, and real estate	**1,039**	**6,983,394**	**197,788**	**231,796**	**34,008**	**83,608**	**84,127**	**148,201**	**50,233**	**37,724**
Banking	124	2,593,360	22,370	23,414	1,044	6,642	6,658	16,854	9,792	4,146
Credit agencies other than banks	242	2,396,992	61,792	70,324	8,532	28,843	28,986	41,703	3,915	3,894
Security and commodity brokers, dealers, exchanges, and services	79	146,269	16,710	18,179	1,469	4,167	4,175	14,039	1,530	1,481
Holding and other investment companies	368	857,164	66,928	85,523	18,595	34,118	34,198	51,328	31,628	26,313
Insurance carriers	132	929,569	20,830	24,252	3,422	6,355	6,625	17,652	2,005	843
Insurance agents, brokers, and service	47	29,661	5,488	5,535	47	2,688	2,688	2,853	1,351	1,056
Real estate	46	30,359	3,670	4,569	899	797	797	3,772	12	11
Services	**1,249**	**976,204**	**92,947**	**109,298**	**16,351**	**37,032**	**37,561**	**73,451**	**31,878**	**18,[illegible]**
Hotels and other lodging places	67	186,937	17,145	19,266	2,121	5,557	5,561	13,705	4,334	3,0[illegible]
Personal services	57	34,060	5,377	5,533	156	2,195	2,195	3,360	820	62[illegible]
Business services	614	438,737	43,121	52,479	9,358	18,031	18,261	34,578	12,204	7,219
Automobile services and miscellaneous repair services	11	5,669	395	455	60	50	50	405	—	—
Amusement and recreation services	423	280,078	22,394	26,442	4,048	9,306	9,513	18,260	13,045	6,800
Other services	77	30,725	4,515	5,123	608	1,893	1,981	3,143	1,475	1,001
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Major industry of U.S. corporation	Receipts by foreign corporations from all related persons										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
All industries	11,058,016	6,827,924	18,850	726,097	282,347	427,780	2,067,881	451,139	254,493	33,201	−31,893
Agriculture, forestry, and fishery	4,553	2,037	—	253	22	4	2,237	—	—	—	—
Mining	33,261	2,353	—	3,833	982	3,781	19,230	2,915	167	—	—
Metal mining	10,751	903	—	3,440	791	6	2,824	2,704	83	—	—
Coal mining	34	—	—	—	—	27	—	—	7	—	—
Crude petroleum and natural gas	22,030	1,064	—	393	133	3,746	16,406	211	77	—	—
Nonmetallic minerals (except fuels) mining	446	386	—	—	58	2	—	—	—	—	—
Contract construction	104,186	8,603	—	53,530	758	7,397	31,511	870	1,450	67	—
Manufacturing	9,747,981	6,257,424	17,408	628,834	209,765	327,956	1,736,845	393,233	193,587	21,585	−38,656
Food and kindred products	318,132	173,417	9	7,393	6,736	9,153	80,511	30,547	8,615	1,397	354
Tobacco manufactures	18,984	137	—	3,734	290	331	10,820	2,896	756	—	—
Textile mill products	34,309	24,394	—	1,739	1,142	335	5,841	129	738	—	—
Apparel and other fabricated textile products	20,725	16,619	—	961	450	200	2,157	51	287	—	—
Lumber and wood products, except furniture	25,678	22,240	—	122	86	—	2,373	609	248	—	—
Furniture and fixtures	2,062	812	—	197	6	257	687	71	32	—	—
Paper and allied products	303,686	210,537	11,368	6,786	2,852	784	49,982	19,734	751	912	—
Printing and publishing	73,777	59,797	23	891	4,859	2,336	4,191	749	925	6	—
Chemicals and allied products	789,080	305,701	901	49,140	42,021	30,706	262,838	70,965	22,478	4,085	246
Petroleum refining and related industries	3,109,928	1,863,968	267	275,310	34,357	228,142	509,959	160,017	65,729	12,246	−40,087
Rubber and miscellaneous plastics products	233,798	212,295	—	3,747	1,111	1,963	10,997	1,138	2,510	37	—
Leather and leather products	20,736	14,866	—	122	275	295	3,661	828	689	—	—
Stone, clay, and glass products	100,832	64,879	416	5,465	6,137	268	20,203	2,441	1,023	—	—
Primary metal industries	325,389	207,268	8	18,562	5,538	10,742	53,047	12,344	17,434	446	—
Fabricated metal products, except machinery and transportation equipment	142,318	98,579	—	2,890	3,735	2,203	21,411	8,024	5,473	3	—
Machinery, except electrical	678,923	299,546	375	117,819	44,952	14,825	164,259	24,666	12,120	30	331
Electrical equipment and supplies	575,880	274,247	311	69,542	26,064	5,514	163,802	16,884	16,633	882	1
Motor vehicles and equipment	2,485,849	2,163,096	1,942	55,454	16,348	15,776	181,943	29,374	20,374	1,041	499
Transportation equipment, except motor vehicles	301,582	143,061	210	4,906	2,418	1,483	131,138	6,397	11,969	—	(*)
Scientific instruments, photographic equipment, watches and clocks	141,191	72,120	1,578	2,241	8,597	2,467	50,787	862	2,248	291	—
Miscellaneous manufactured products, and manufacturing not allocable	45,142	29,833	—	1,813	1,791	196	6,238	4,507	555	209	—
Transportation, communication, electric, gas, and sanitary services	167,729	39,976	1,386	9,704	12,641	10,032	74,935	14,022	4,598	324	111
Transportation	52,606	9,616	1,386	2,110	9,986	2,850	21,169	2,564	2,492	324	111
Communication	73,651	20,179	—	7,208	2,655	6,370	23,836	11,445	1,958	—	—
Electric, gas, and sanitary services	41,470	10,181	—	386	—	812	29,930	13	148	—	—
Wholesale and retail trade[1]	550,085	431,338	56	14,804	13,008	5,113	56,850	13,546	11,261	2,978	131
Wholesale trade	485,045	400,061	15	10,489	11,052	3,434	20,161	11,992	4,731	2,978	131
Groceries and related products	101,183	93,217	—	234	1,402	534	5,099	310	263	—	124
Machinery, equipment, and supplies	7,559	1,664	—	204	4,503	19	1,937	125	6	—	—
Miscellaneous wholesale trade	356,303	305,180	15	10,051	5,147	2,881	14,025	11,557	4,462	2,978	7
Retail trade	85,040	31,277	41	4,315	1,956	2,679	36,689	1,554	6,530	—	—
Building materials, hardware, and farm equipment stores	4,505	2,793	—	758	—	9	931	—	14	—	—
General merchandise stores	37,833	9,299	—	1,284	1,956	1,751	16,398	932	6,214	—	—
Food stores	8,496	7,668	—	642	—	10	160	—	16	—	—
Apparel and accessory stores	52	—	12	40	—	—	—	—	(*)	—	—
Furniture, home furnishings, and equipment stores	—	—	—	—	—	—	—	—	—	—	—
Eating and drinking places	17,128	—	29	294	—	—	16,723	—	82	—	—
Other retail trade	17,026	11,517	—	1,297	—	909	2,477	622	204	—	—
Finance, insurance, and real estate	337,943	80,130	—	10,496	41,719	4,512	125,081	22,157	42,613	8,240	2,995
Banking	32,035	—	—	1,342	1,510	1,595	21,646	1,729	4,213	—	—
Credit agencies other than banks	145,492	7,858	—	5,875	1,180	2,732	88,760	2,150	36,937	—	—
Security and commodity brokers, dealers, exchanges, and services	40,204	587	—	1,985	36,092	—	1,307	121	112	—	—
Holding and other investment companies	103,649	71,685	—	571	132	121	11,837	18,148	1,155	—	—
Insurance carriers	14,752	—	—	516	2,395	64	337	9	196	8,240	2,995
Insurance agents, brokers, and service	248	—	—	180	68	—	—	—	—	—	—
Real estate	1,563	—	—	27	342	(*)	1,194	—	—	—	—
Services	112,278	8,063	—	4,643	3,452	67,985	21,192	4,396	617	7	3,728
Hotels and other lodging places	14,162	—	—	2,430	121	755	8,184	1,966	686	—	—
Personal services	1,074	7	—	71	—	40	677	245	34	—	—
Business services	22,118	5,075	—	1,643	2,143	899	11,060	1,205	96	—	—
Automobile services and miscellaneous repair services	2,962	—	—	—	—	—	962	—	—	—	2,000
Amusement and recreation services	70,300	933	—	129	170	66,291	146	904	1	—	1,726
Other services	1,662	48	—	370	1,018	—	163	56	—	7	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 2. — Assets, Income, Deductions, Tax, Credits, and Distributions of U. S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Major Industry of U. S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Major industry of U.S. corporation	Payments by foreign corporations to all related persons										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
All industries	**16,785,767**	**10,471,946**	**73,096**	**1,077,427**	**208,832**	**783,487**	**1,420,442**	**1,977,872**	**486,004**	**231,873**	**74,783**
Agriculture, forestry, and fishery	**5,396**	**2,411**	**—**	**247**	**36**	**460**	**117**	**1,943**	**182**	**—**	**—**
Mining	**55,039**	**4,960**	**9,000**	**4,390**	**5,006**	**1,559**	**15,448**	**12,844**	**1,739**	**93**	**—**
Metal mining	26,789	—	—	1,672	5,006	46	6,658	12,669	738	—	—
Coal mining	2,290	1,924	—	164	—	27	—	—	175	—	—
Crude petroleum and natural gas	24,844	2,060	9,000	2,516	—	1,482	8,790	175	759	62	—
Nonmetallic minerals (except fuels) mining	1,116	976	—	38	—	4	—	—	67	31	—
Contract construction	**171,285**	**8,696**	**1,370**	**109,364**	**(2)**	**4,871**	**6,877**	**15,210**	**8,692**	**15,254**	**951**
Manufacturing	**15,185,263**	**9,765,327**	**61,716**	**868,034**	**171,020**	**609,470**	**1,283,456**	**1,774,775**	**372,187**	**207,620**	**71,655**
Food and kindred products	475,997	148,965	2,658	27,794	8,667	33,895	108,538	121,082	16,410	6,338	1,650
Tobacco manufactures	32,700	20,428	—	4,306	288	1,485	—	4,077	1,757	359	—
Textile mill products	36,252	17,353	164	4,199	1,515	1,761	3,931	4,068	1,570	1,601	—
Apparel and other fabricated textile products	25,204	13,251	—	2,033	201	607	535	6,123	1,430	937	87
Lumber and wood products, except furniture	38,257	31,784	—	951	71	79	501	3,835	1,036	—	—
Furniture and fixtures	4,417	2,213	—	727	—	19	487	450	290	231	—
Paper and allied products	237,868	139,758	13	10,897	3,564	20,749	1,084	52,695	7,990	698	422
Printing and publishing	67,681	33,431	877	2,862	4,508	10,994	499	12,775	892	452	392
Chemicals and allied products	1,891,824	1,030,940	48,739	115,720	30,895	102,453	150,612	324,868	47,512	27,148	12,934
Petroleum refining and related industries	4,211,815	2,670,845	60	133,613	34,441	91,532	631,137	492,685	93,583	12,629	51,308
Rubber and miscellaneous plastics products	425,922	295,314	—	34,928	1,460	9,717	2,985	55,931	6,004	19,461	122
Leather and leather products	10,280	6,472	—	187	389	295	534	1,247	1,156	—	—
Stone, clay, and glass products	155,074	79,963	120	10,551	2,841	3,748	1,994	37,833	5,674	12,350	—
Primary metal industries	418,236	235,253	—	65,385	4,319	17,077	14,190	40,725	35,798	5,434	75
Fabricated metal products, except machinery and transportation equipment	264,036	142,903	85	29,167	3,495	10,920	10,684	46,010	11,815	8,187	768
Machinery, except electrical	1,924,724	1,324,289	3,110	113,344	18,045	191,809	50,082	174,605	31,393	14,670	3,377
Electrical equipment and supplies	950,348	515,924	3,916	92,115	21,246	46,522	125,484	107,272	28,389	8,995	489
Motor vehicles and equipment	3,114,845	2,526,584	858	193,525	25,124	16,586	47,155	193,096	39,305	72,611	1
Transportation equipment, except motor vehicles	225,655	70,559	370	6,495	2,901	6,373	93,855	14,289	30,017	796	—
Scientific instruments, photographic equipment, watches and clocks	594,809	413,150	746	14,310	6,362	37,590	35,246	67,525	7,757	12,093	30
Miscellaneous manufactured products, and manufacturing not allocable	79,319	45,948	—	4,945	688	5,259	3,923	13,604	2,409	2,542	—
Transportation, communication, electric, gas, and sanitary services	**158,471**	**54,263**	**31**	**16,176**	**10,096**	**21,999**	**24,620**	**21,163**	**9,313**	**419**	**391**
Transportation	57,799	9,824	31	4,838	4,930	10,185	9,805	12,959	4,881	133	213
Communication	85,945	42,333	—	7,634	5,131	7,700	13,462	6,412	2,834	261	178
Electric, gas, and sanitary services	14,727	2,106	—	3,704	35	4,114	1,353	1,792	1,598	25	—
Wholesale and retail trade[1]	**768,047**	**561,978**	**382**	**23,468**	**9,141**	**8,097**	**49,660**	**87,239**	**19,559**	**7,731**	**789**
Wholesale trade	652,735	541,632	170	16,784	6,069	4,778	9,279	53,484	12,371	7,410	755
Groceries and related products	52,148	44,868	—	806	2,461	622	11	775	2,023	470	112
Machinery, equipment, and supplies	22,644	18,387	—	1,108	120	139	74	572	571	1,671	—
Miscellaneous wholesale trade	577,943	478,377	170	14,870	3,488	4,017	9,194	52,137	9,777	5,269	643
Retail trade	115,312	20,346	212	6,684	3,072	3,319	40,381	33,755	7,188	321	34
Building materials, hardware, and farm equipment stores	1,679	425	—	872	—	47	311	—	20	4	—
General merchandise stores	92,669	9,234	164	2,828	831	2,393	37,600	33,082	6,537	—	—
Food stores	8,873	7,291	—	823	—	27	505	125	31	71	—
Apparel and accessory stores	310	15	—	293	—	—	—	—	2	—	—
Furniture, home furnishings, and equipment stores	68	—	—	—	—	68	—	—	—	—	—
Eating and drinking places	3,168	6	—	166	2,241	1	358	—	362	—	34
Other retail trade	8,545	3,375	48	1,702	—	783	1,607	548	236	246	—
Finance, insurance, and real estate	**265,041**	**59,132**	**129**	**44,412**	**11,224**	**5,297**	**27,112**	**44,647**	**72,380**	**454**	**253**
Banking	13,747	—	—	2,306	1,104	244	177	5,769	4,147	—	—
Credit agencies other than banks	144,482	33,587	89	17,691	638	3,799	19,396	3,758	65,438	86	—
Security and commodity brokers, dealers, exchanges, and services	12,274	—	—	3,986	5,997	—	547	1,222	315	207	—
Holding and other investment companies	83,724	24,041	40	18,932	255	370	6,842	31,131	1,951	161	—
Insurance carriers	7,574	1,504	—	1,141	2,940	54	—	1,407	275	—	253
Insurance agents, brokers, and service	1,820	—	—	219	212	41	—	1,348	—	—	—
Real estate	1,420	—	—	137	78	789	150	12	254	—	—
Services	**177,225**	**15,179**	**468**	**11,336**	**2,309**	**111,734**	**13,152**	**20,051**	**1,952**	**302**	**744**
Hotels and other lodging places	11,494	—	—	1,177	133	715	7,177	1,305	880	107	—
Personal services	1,750	—	—	683	—	124	527	346	70	—	—
Business services	27,590	4,358	118	6,151	210	691	5,433	9,627	830	174	—
Automobile services and miscellaneous repair services	197	—	—	163	—	—	2	—	32	—	—
Amusement and recreation services	130,187	10,429	350	327	691	110,180	13	7,323	114	16	744
Other services	6,007	392	—	2,835	1,275	24	—	1,450	26	5	—
Nature of business not allocable	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**

[1]Includes "Wholesale and retail trade not allocable" which is not shown separately.

[2]Less than $500 per return.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 3.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Size of Total Assets of U.S. Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of total assets of U.S. corporation	U.S. corporations										
			Receipts								
								Dividends received from foreign corporations			
										Foreign dividends not qualifying for special deduction	
	Number of returns	Total assets	Total	Business receipts	Interest on other than Government obligations	Rents	Royalties	Number of returns	Total	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	3,421	660,744,122	528,244,270	503,023,564	7,393,232	2,040,274	1,220,898	1,096	2,015,376	1,074	1,979,430
Under $1,000,000[1]	532	185,403	5,331,622	5,030,451	118,179	22,590	5,182	66	11,224	65	11,195
$1,000,000 under $10,000,000	1,128	4,347,442	6,829,668	6,583,218	22,150	13,648	32,012	227	14,638	217	14,282
$10,000,000 under $50,000,000	840	19,939,053	27,816,253	26,956,985	103,635	88,023	81,276	263	64,329	259	63,531
$50,000,000 under $100,000,000	273	19,221,614	22,755,057	21,976,742	108,576	61,617	58,506	101	63,633	99	62,346
$100,000,000 under $250,000,000	285	44,100,526	54,838,883	53,038,845	282,841	213,393	127,536	160	151,651	158	151,487
$250,000,000 or more	364	572,950,784	410,672,787	389,437,323	6,757,851	1,641,005	916,386	279	1,709,901	276	1,676,589

Size of total assets of U.S. corporation	U.S. corporations—Continued										
	Constructive taxable income from related foreign corporations				Deductions				Net income		Deficit	
	Includable income of Controlled Foreign Corporations		Foreign dividend income resulting from foreign taxes deemed paid (Gross-up)		Total	Cost of sales and operations	Interest paid	Net income (less deficit)	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount								
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	188	60,144	744	936,108	487,376,516	338,207,963	10,314,559	41,327,293	2,807	42,149,550	614	822,257
Under $1,000,000[1]	17	739	28	4,469	5,137,651	3,463,531	254,740	181,523	327	203,229	205	21,706
$1,000,000 under $10,000,000	26	2,928	141	9,686	6,455,867	4,526,224	68,785	386,394	923	471,620	205	85,226
$10,000,000 under $50,000,000	47	5,758	178	37,754	25,969,144	19,059,720	287,805	1,888,468	724	2,043,553	116	155,085
$50,000,000 under $100,000,000	20	6,976	75	42,282	21,154,794	15,280,580	335,152	1,648,466	236	1,744,608	37	96,142
$100,000,000 under $250,000,000	24	14,093	113	89,708	51,074,956	37,006,335	674,687	3,828,738	256	3,984,882	29	156,144
$250,000,000 or more	54	29,650	208	752,209	377,584,104	258,871,573	8,693,390	33,393,704	342	33,701,658	22	307,954

Size of total assets of U.S. corporation	U.S. corporations—Continued								Controlled Foreign Corporations		
	Western Hemisphere Trade Corporation deduction		Income subject to U.S. tax	U.S. income tax before credits	Foreign tax credit claimed		Investment credit	Distributions to stockholders except in own stock	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes
	Number of returns	Amount			Number of returns	Amount					
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	172	359,756	39,986,409	20,630,832	1,704	2,957,423	1,260,691	15,976,996	20,895	96,831,002	7,743,558
Under $1,000,000[1]	4	80	169,064	85,858	155	10,254	6,595	170,294	931	1,399,300	79,967
$1,000,000 under $10,000,000	10	154	440,082	221,856	400	13,796	7,880	54,928	2,282	936,838	418,195
$10,000,000 under $50,000,000	20	2,986	1,938,924	992,404	451	71,223	34,383	384,808	2,806	3,511,019	343,928
$50,000,000 under $100,000,000	8	1,201	1,668,683	855,919	178	84,639	33,903	419,091	1,543	2,848,098	257,927
$100,000,000 under $250,000,000	28	24,622	3,844,204	1,981,133	215	211,324	85,345	1,244,694	2,586	6,435,474	665,713
$250,000,000 or more	102	330,513	31,925,452	16,493,662	305	2,566,187	1,092,585	13,703,181	10,747	81,700,273	5,977,828

Size of total assets of U.S. corporation	Controlled Foreign Corporations—Continued										
	Current earnings and profits (+) before taxes		Current earnings and profits deficit before taxes		Foreign income taxes			Current earnings and profits (+) after taxes		Distributions	
					Net taxes	Foreign income taxes (+)					
	Number of foreign corporations	Amount	Number of foreign corporations	Amount		Number of foreign corporations	Amount	Number of foreign corporations	Amount	Number of foreign corporations	Total
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Total	12,444	8,674,110	4,954	930,552	3,065,063	9,693	3,094,686	12,318	5,626,252	3,499	2,472,996
Under $1,000,000[1]	422	96,038	202	16,071	21,682	297	23,023	420	73,206	52	15,903
$1,000,000 under $10,000,000	1,376	440,804	553	22,609	171,965	824	172,847	1,368	268,791	268	14,505
$10,000,000 under $50,000,000	1,808	396,393	665	52,465	131,813	1,370	132,822	1,801	264,643	421	76,669
$50,000,000 under $100,000,000	904	290,915	349	32,988	105,748	680	106,687	895	184,965	234	79,030
$100,000,000 under $250,000,000	1,830	756,758	629	91,045	257,692	1,288	262,247	1,615	497,030	452	197,580
$250,000,000 or more	6,304	6,693,202	2,556	715,374	2,376,363	5,234	2,397,060	6,219	4,337,617	2,072	2,089,309

Footnote at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 3.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Size of Total Assets of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of total assets of U.S. corporation	Controlled Foreign Corporations—Continued: Distributions—Continued: Out of current earnings and profits after taxes		Receipts by foreign corporations from all related persons									
			Total		Sales of stock in trade		Sales of property rights		Compensation received for certain services		Commissions received	
	Number of foreign corporations	Amount	Number of foreign corporations	Amount	Number of foreign corporations	Amount	Number of foreign corporations	Amount	Number of foreign corporations	Amount	Number of foreign corporations	Amount
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Total	3,001	1,962,133	7,994	11,058,016	2,783	6,827,924	57	18,850	1,684	726,097	2,234	282,347
Under $1,000,000[1]	45	12,680	320	115,449	49	52,703	7	337	37	1,205	108	10,435
$1,000,000 under $10,000,000	237	11,304	841	75,946	365	45,634			136	3,239	201	7,383
$10,000,000 under $50,000,000	329	49,225	930	349,006	423	189,178			151	52,050	179	7,177
$50,000,000 under $100,000,000	190	57,896	598	375,611	276	276,259	6	1,599	95	7,881	174	15,396
$100,000,000 under $250,000,000	404	161,141	1,029	558,050	421	311,732	3	1,824	197	35,870	308	31,760
$250,000,000 or more	1,796	1,669,887	4,276	9,583,954	1,249	5,952,418	41	15,090	1,068	625,852	1,264	210,196

Size of total assets of U.S. corporation	Receipts by foreign corporations from all related persons—Continued											
	Rents and royalties received		Amounts borrowed		Dividends received		Interest received		Premiums received for insurance or reinsurance		Receipts not allocable	
	Number of foreign corporations	Amount	Number of foreign corporations	Amount	Number of foreign corporations	Amount	Number of foreign corporations	Amount	Number of foreign corporations	Amount	Number of foreign corporations	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Total	1,269	427,780	1,861	2,067,881	647	451,139	1,537	254,493	55	33,201	28	—31,693
Under $1,000,000[1]	50	2,048	89	37,917	10	3,548	49	7,413	4	361	—	—
$1,000,000 under $10,000,000	181	4,000	200	12,491	17	1,276	91	1,716				
$10,000,000 under $50,000,000	98	9,724	200	75,050	76	11,559	162	3,647	6	202		
$50,000,000 under $100,000,000	81	8,375	97	47,586	51	14,866	102	3,643	6	6	6	2,689
$100,000,000 under $250,000,000	129	18,782	212	108,153	92	39,312	168	7,713	4	326		
$250,000,000 or more	730	384,851	1,063	1,786,684	400	380,578	965	230,361	35	32,306	20	—34,382

Size of total assets of U.S. corporation	Payments by foreign corporations to all related persons											
	Total		Purchases of stock in trade		Purchases of property rights		Compensation paid for certain services		Commissions paid		Rents and royalties paid	
	Number of foreign corporations	Amount	Number of foreign corporations	Amount	Number of foreign corporations	Amount	Number of foreign corporations	Amount	Number of foreign corporations	Amount	Number of foreign corporations	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Total	11,124	16,785,767	5,986	10,471,946	141	73,096	4,668	1,077,427	1,407	208,832	2,913	763,487
Under $1,000,000[1]	340	80,940	113	30,498	16	518	78	3,551	60	3,296	92	8,943
$1,000,000 under $10,000,000	1,103	133,300	715	88,623			266	10,816	122	6,085	199	10,070
$10,000,000 under $50,000,000	1,584	573,506	919	328,049	16	1,235	625	88,540	133	7,778	312	30,815
$50,000,000 under $100,000,000	858	516,294	554	323,389	13	10,964	336	29,114	88	8,309	213	21,222
$100,000,000 under $250,000,000	1,506	1,076,219	928	591,727	17	4,236	670	128,947	181	21,150	405	53,014
$250,000,000 or more	5,732	14,405,508	2,757	9,109,660	79	56,143	2,693	816,459	824	162,214	1,692	639,323

Size of total assets of U.S. corporation	Payments by foreign corporations to all related persons—Continued									
	Amounts loaned		Dividends paid		Interest paid		Purchases of certain tangible property		Payments not allocable	
	Number of foreign corporations	Amount	Number of foreign corporations	Amount	Number of foreign corporations	Amount	Number of foreign corporations	Amount	Number of foreign corporations	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
Total	832	1,420,442	2,787	1,977,872	3,924	486,004	1,200	231,873	103	74,783
Under $1,000,000[1]	44	9,840	34	13,659	98	10,828	5	13	25	1,445
$1,000,000 under $10,000,000	41	1,759	197	9,527	191	2,776	78	1,990		
$10,000,000 under $50,000,000	90	29,960	316	52,412	528	13,834	131	19,234	16	1,549
$50,000,000 under $100,000,000	48	42,493	182	61,336	300	12,738	90	6,698	3	31
$100,000,000 under $250,000,000	123	64,450	367	151,343	516	23,775	187	19,767	20	17,810
$250,000,000 or more	486	1,271,940	1,690	1,689,595	2,291	422,053	708	184,171	39	53,948

[1]Includes returns with zero assets.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 4. — Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Industrial Division and Size of Total Assets of U.S. Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division and size of total assets of U.S. corporation	U.S. corporations										
			Receipts							Constructive taxable income from related foreign corporations	
	Number of returns	Total assets	Total	Business receipts	Interest on other than Government obligations	Rents	Royalties	Dividends received from foreign corporations		Includable income of Controlled Foreign Corporations	Foreign dividend income resulting from foreign taxes deemed paid (Gross-up)
								Total	Foreign dividends not qualifying for special deduction		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industrial divisions, total	**3,421**	**660,744,822**	**528,244,270**	**503,023,564**	**7,393,232**	**2,040,274**	**1,220,898**	**2,015,376**	**1,979,430**	**60,144**	**936,108**
Under $1,000,000[1]	532	185,403	5,331,622	5,030,451	118,179	22,590	5,182	11,224	11,195	739	4,469
$1,000,000 under $10,000,000	1,128	4,347,442	6,829,668	6,583,218	22,150	13,646	32,012	14,638	14,282	2,928	9,686
$10,000,000 under $50,000,000	840	19,939,053	27,816,253	26,956,985	103,635	88,023	81,276	64,329	63,531	5,758	37,754
$50,000,000 under $100,000,000	273	19,221,614	22,755,057	21,976,742	108,576	61,617	58,506	63,633	62,346	6,976	42,282
$100,000,000 under $250,000,000	285	44,100,526	54,838,883	53,038,845	282,841	213,393	127,536	151,651	151,487	14,093	89,708
$250,000,000 or more	364	572,950,784	410,672,787	389,437,323	6,757,851	1,641,005	916,386	1,709,901	1,676,589	29,650	752,209
Agriculture, forestry, and fishery, total	**12**	**636,012**	**812,872**	**782,817**	**5,363**	**2,045**	**4,437**	**2,350**	**2,350**	**7**	**727**
Under $1,000,000[1]	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $10,000,000	6	16,116	29,185	27,840	55	164	916	—	—	—	—
$10,000,000 under $50,000,000	3	55,193	68,338	67,674	68	24	7	73	73	—	14
$50,000,000 under $100,000,000											
$100,000,000 under $250,000,000	3	564,703	715,349	687,303	5,240	1,857	3,514	2,277	2,277	7	713
$250,000,000 or more											
Mining, total	**88**	**8,641,411**	**4,598,153**	**4,314,867**	**32,923**	**16,153**	**18,824**	**71,375**	**71,375**	**312**	**11,046**
Under $1,000,000[1]	14	11,693	738	587	150	—	—	—	—	—	—
$1,000,000 under $10,000,000	20	62,419	35,619	31,913	169	50	60	204	204	—	—
$10,000,000 under $50,000,000	25	689,997	484,883	460,138	3,854	453	4,810	252	252	—	—
$50,000,000 under $100,000,000	9	642,431	492,784	478,461	1,831	1,104	3,585	1,333	1,333	—	—
$100,000,000 under $250,000,000	12	1,984,376	1,151,290	1,086,101	10,229	2,683	2,681	3,896	3,896	68	—
$250,000,000 or more	9	5,250,495	2,432,839	2,257,667	16,690	11,863	7,688	65,690	65,690	244	11,046
Contract construction, total	**105**	**4,491,851**	**5,479,721**	**5,203,042**	**67,843**	**30,754**	**4,427**	**15,969**	**15,960**	**1,937**	**7,391**
Under $1,000,000[1]	19	12,349	97,013	96,165	406	44	—	—	—	—	—
$1,000,000 under $10,000,000	40	164,632	418,564	404,640	607	1,120	112	125	125	—	718
$10,000,000 under $50,000,000	27	563,887	1,413,776	1,372,573	3,929	5,910	1,670	3,120	3,120	—	1,235
$50,000,000 under $100,000,000	5	313,759	891,218	869,041	1,869	7,853	—	507	498	—	209
$100,000,000 under $250,000,000	13	3,437,224	2,659,150	2,460,623	61,032	15,827	2,645	12,217	12,217	1,937	5,229
$250,000,000 or more											
Manufacturing, total	**2,074**	**352,251,944**	**391,762,898**	**379,516,525**	**1,830,318**	**1,177,363**	**1,088,268**	**1,745,735**	**1,716,192**	**38,696**	**834,597**
Under $1,000,000[1]	137	62,337	2,816,177	2,768,904	7,104	2,779	4,976	5,520	5,491	584	4,075
$1,000,000 under $10,000,000	732	2,901,398	4,534,076	4,434,567	10,398	9,921	18,710	9,268	8,922	1,267	6,255
$10,000,000 under $50,000,000	579	13,756,229	18,312,068	17,879,709	55,576	44,398	60,807	42,158	41,462	5,080	27,042
$50,000,000 under $100,000,000	197	13,713,333	17,464,310	17,051,370	56,215	33,499	49,260	51,526	50,255	3,310	34,122
$100,000,000 under $250,000,000	193	29,469,121	39,940,610	38,884,065	143,155	121,048	111,320	127,710	127,554	11,021	75,346
$250,000,000 or more	236	292,349,526	308,695,657	298,505,910	1,557,870	965,718	843,195	1,509,553	1,482,508	17,434	687,757
Transportation, communication, electric, gas, and sanitary services, total	**159**	**90,449,705**	**41,329,110**	**39,793,020**	**239,715**	**338,987**	**39,967**	**28,775**	**28,420**	**3,991**	**8,602**
Under $1,000,000[1]	33	11,510	181,462	167,995	1,338	4,737	1	500	500	—	251
$1,000,000 under $10,000,000	48	161,955	230,808	222,921	768	113	—	850	850	—	793
$10,000,000 under $50,000,000	23	493,195	552,722	534,382	2,909	1,048	298	1,133	1,133	—	121
$50,000,000 under $100,000,000	11	793,762	604,245	582,117	3,044	3,043	33	183	183	3,656	(*)
$100,000,000 under $250,000,000	12	1,926,876	1,608,184	1,537,142	7,985	3,848	962	218	218	66	—
$250,000,000 or more	32	87,062,407	38,151,689	36,748,463	223,671	326,198	38,673	25,891	25,536	269	7,437
Wholesale and retail trade, total	**398**	**27,442,541**	**53,194,313**	**50,630,923**	**151,674**	**93,953**	**16,527**	**92,123**	**86,678**	**4,293**	**40,040**
Under $1,000,000[1]	126	55,189	1,020,199	980,862	5,675	3,963	46	4,604	4,604	57	—
$1,000,000 under $10,000,000	132	518,669	1,045,682	1,013,792	2,965	1,122	677	1,741	1,731	240	590
$10,000,000 under $50,000,000	78	1,856,274	3,847,922	3,723,076	14,886	5,761	9,120	4,013	3,924	327	1,595
$50,000,000 under $100,000,000	17	1,182,313	1,967,329	1,918,108	7,583	4,156	1,000	643	643	—	398
$100,000,000 under $250,000,000	21	3,364,473	7,714,134	7,559,754	20,468	20,134	1,729	5,067	5,067	2,704	4,190
$250,000,000, or more	23	20,465,623	37,599,047	35,434,331	100,097	58,815	3,955	76,055	70,709	965	33,267
Finance, insurance, and real estate, total	**302**	**165,674,349**	**23,054,698**	**15,306,591**	**4,998,838**	**253,094**	**19,318**	**35,687**	**35,111**	**8,340**	**20,324**
Under $1,000,000[1]	112	12,115	1,179,597	984,041	103,288	7,962	119	600	600	98	143
$1,000,000 under $10,000,000	63	260,093	229,547	151,175	4,845	31	11,537	2,248	2,248	1,421	1,330
$10,000,000 under $50,000,000	46	1,048,299	312,924	216,237	13,660	14,736	946	4,165	4,155	155	1,680
$50,000,000 under $100,000,000	15	1,174,031	329,456	123,616	26,816	9,319	1	6,219	6,219	3	5,985
$100,000,000 under $250,000,000	17	2,666,995	672,133	470,322	72,765	31,005	126	3,379	3,379	192	3,122
$250,000,000 or more	48	160,512,816	20,331,041	13,361,200	4,777,464	190,041	6,589	19,076	18,510	6,471	8,064
Services, total	**284**	**11,157,009**	**8,012,505**	**7,475,779**	**66,558**	**127,925**	**29,130**	**23,362**	**23,344**	**2,568**	**13,381**
Under $1,000,000[1]	91	20,210	36,436	31,897	218	3,105	40	—	—	—	—
$1,000,000 under $10,000,000	86	262,160	306,187	296,370	2,343	1,125	—	202	202	—	—
$10,000,000 under $50,000,000	59	1,475,979	2,823,620	2,711,196	8,753	15,693	3,618	9,415	9,412	196	6,067
$50,000,000 under $100,000,000	17	1,227,073	877,329	833,704	9,971	2,261	1,113	2,337	2,330	—	855
$100,000,000 under $250,000,000	19	3,001,127	1,584,485	1,453,400	13,738	26,619	9,144	3,119	3,111	—	1,935
$250,000,000 or more	13	5,170,460	2,384,448	2,149,212	31,535	79,122	15,215	8,289	8,289	2,372	4,524

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 4.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Industrial Division and Size of Total Assets of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division and size of total assets of U.S. corporation	U.S. corporations—Continued											
	Deductions											
	Total	Cost of sales and operations	Interest paid	Net income (less deficit)	Net income	Deficit	Western Hemisphere Trade Corporation deduction	Income subject to U.S. tax	U.S. income tax before credits	Foreign tax credit claimed	Investment credit	Distributions to stockholders except in own stock
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All industrial divisions, total	**487,376,516**	**338,207,963**	**10,314,559**	**41,327,293**	**42,149,550**	**822,257**	**359,756**	**39,988,409**	**20,630,832**	**2,957,423**	**1,260,691**	**15,976,996**
Under $1,000,000[1]	5,137,651	3,463,531	254,740	181,523	203,229	21,706	80	169,064	85,858	10,254	6,595	170,294
$1,000,000 under $10,000,000	6,455,867	4,526,224	68,785	386,394	471,820	85,226	154	440,082	221,856	13,796	7,880	54,928
$10,000,000 under $50,000,000	25,969,144	19,059,720	287,805	1,888,468	2,043,553	155,085	2,888	1,938,924	892,404	71,223	34,383	384,808
$50,000,000 under $100,000,000	21,154,794	15,280,580	335,152	1,848,466	1,744,608	96,142	1,201	1,868,683	855,919	84,639	33,903	419,091
$100,000,000 under $250,000,000	51,074,956	37,006,335	674,687	3,828,738	3,984,882	156,144	24,822	3,844,204	1,981,133	211,324	85,345	1,244,694
$250,000,000 or more	377,584,104	258,871,573	8,693,390	33,393,704	33,701,658	307,954	330,513	31,925,452	16,493,662	2,566,187	1,092,585	13,703,181
Agriculture, forestry, and fishery, total	**748,650**	**409,512**	**4,133**	**64,078**	**66,942**	**2,864**	**9,405**	**56,527**	**29,373**	**14,576**	**556**	**16,189**
Under $1,000,000[1]	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $10,000,000	26,145	23,732	539	1,040	1,040	—	—	576	233	5	20	—
$10,000,000 under $50,000,000	67,522	54,711	394	830	3,694	2,864	—	3,610	1,866	—	115	222
$50,000,000 under $100,000,000												
$100,000,000 under $250,000,000	652,983	331,069	3,200	62,208	62,208	—	9,405	52,341	27,274	14,571	421	15,967
$250,000,000 or more												
Mining, total	**4,141,205**	**2,558,440**	**90,437**	**460,715**	**509,556**	**48,841**	**41,172**	**418,143**	**212,117**	**125,936**	**21,005**	**309,812**
Under $1,000,000[1]	1,434	123	1,052	—697	—	697	—	—	—	—	—	—
$1,000,000 under $10,000,000	33,486	20,610	580	2,133	2,378	245	—	2,244	926	8	89	864
$10,000,000 under $50,000,000	461,549	300,643	9,826	23,263	35,027	11,764	1,659	26,399	12,958	3,587	1,267	12,864
$50,000,000 under $100,000,000	487,997	376,771	12,896	4,787	17,801	13,014	—	15,452	8,125	4,638	1,395	5,194
$100,000,000 under $250,000,000	1,029,159	630,565	25,572	122,118	145,239	23,121	19,110	112,031	54,009	33,434	1,290	85,562
$250,000,000 or more	2,127,580	1,229,728	40,511	309,111	309,111	—	20,403	262,017	136,099	84,269	16,954	205,328
Contract construction, total	**5,269,458**	**4,469,902**	**79,420**	**218,339**	**260,713**	**42,374**	**2,493**	**203,609**	**102,969**	**40,272**	**6,414**	**64,970**
Under $1,000,000[1]	100,595	80,621	1,120	—3,582	338	3,920	—	—	—	—	—	300
$1,000,000 under $10,000,000	423,901	367,883	2,665	—4,713	17,423	22,136	—	9,848	5,063	37	537	528
$10,000,000 under $50,000,000	1,395,838	1,219,623	9,079	19,142	35,460	16,318	570	31,300	15,679	3,315	967	5,962
$50,000,000 under $100,000,000	842,833	781,213	1,316	48,342	48,342	—	—	48,250	24,741	8,196	499	3,706
$100,000,000 under $250,000,000												
$250,000,000 or more	2,506,291	2,020,562	65,240	159,150	159,150	—	1,923	114,211	57,486	28,724	4,411	54,474
Manufacturing, total	**360,741,951**	**257,095,900**	**4,672,684**	**31,863,031**	**32,269,917**	**406,886**	**302,881**	**30,726,561**	**15,878,025**	**2,523,263**	**922,596**	**11,853,586**
Under $1,000,000[1]	2,678,822	1,937,151	41,135	141,725	150,247	8,522	—	138,458	71,428	6,847	4,584	131,348
$1,000,000 under $10,000,000	4,234,751	2,887,950	39,105	306,808	346,263	39,455	94	333,614	169,306	10,084	5,497	38,590
$10,000,000 under $50,000,000	16,854,718	11,839,900	186,388	1,489,941	1,577,141	87,200	527	1,518,099	780,353	45,704	27,244	300,063
$50,000,000 under $100,000,000	16,070,467	11,553,969	214,481	1,436,955	1,489,232	52,277	210	1,437,271	739,313	58,887	27,599	349,426
$100,000,000 under $250,000,000	36,946,435	26,588,640	408,049	3,080,971	3,152,290	71,319	4,854	3,075,357	1,596,624	134,815	64,242	965,436
$250,000,000 or more	283,956,758	202,288,290	3,783,526	25,406,631	25,554,744	148,113	297,196	24,223,762	12,521,001	2,266,926	793,430	10,068,723
Transportation, communication, electric, gas, and sanitary services, total	**36,448,357**	**22,917,793**	**1,743,553**	**4,878,856**	**5,060,439**	**181,583**	**1,764**	**4,956,737**	**2,569,740**	**23,074**	**224,827**	**2,240,394**
Under $1,000,000[1]	173,394	96,135	9,168	8,135	8,151	16	—	8,501	3,146	1,144	1,005	2,830
$1,000,000 under $10,000,000	227,748	162,534	3,828	3,836	10,874	7,038	—	9,201	4,711	894	265	3,034
$10,000,000 under $50,000,000	543,124	370,997	9,214	9,658	22,247	12,589	102	20,881	10,023	627	1,410	4,240
$50,000,000 under $100,000,000	593,155	422,771	21,223	14,835	29,756	14,921	382	26,434	13,300	1,186	1,733	4,566
$100,000,000 under $250,000,000	1,539,728	1,116,506	38,755	63,828	98,785	34,957	—	97,316	44,964	185	4,763	27,680
$250,000,000 or more	33,371,208	20,748,850	1,661,365	4,778,564	4,890,626	112,062	1,280	4,796,404	2,493,596	19,038	215,651	2,198,044
Wholesale and retail trade, total	**51,423,532**	**37,612,650**	**573,383**	**1,784,439**	**1,819,833**	**35,394**	**532**	**1,772,687**	**920,117**	**100,290**	**35,035**	**585,278**
Under $1,000,000[1]	1,006,642	872,790	15,003	13,613	16,062	2,449	80	11,206	5,106	1,135	328	5,987
$1,000,000 under $10,000,000	1,011,737	772,861	10,043	34,917	43,933	9,016	—	39,618	19,283	1,164	256	6,534
$10,000,000 under $50,000,000	3,684,804	3,111,758	34,670	164,751	187,854	3,103	102	154,810	77,932	4,113	1,507	22,994
$50,000,000 under $100,000,000	1,915,250	1,562,462	20,369	46,140	47,595	1,455	—	44,583	22,138	591	1,050	8,879
$100,000,000 under $250,000,000	7,447,027	6,126,569	51,050	245,257	248,019	2,762	220	238,054	122,484	6,564	5,351	61,432
$250,000,000 or more	36,358,072	25,166,210	442,248	1,279,761	1,296,370	16,609	130	1,284,416	673,174	86,723	26,543	479,462
Finance, insurance, and real estate, total	**21,066,095**	**8,352,440**	**2,934,085**	**1,571,462**	**1,615,225**	**43,763**	**611**	**1,334,025**	**663,502**	**101,603**	**36,351**	**768,562**
Under $1,000,000[1]	1,138,685	460,089	186,332	23,973	26,868	2,895	(*)	11,599	5,746	1,094	678	29,774
$1,000,000 under $10,000,000	206,208	121,751	6,420	26,088	29,684	3,596	60	27,628	13,567	1,442	312	3,127
$10,000,000 under $50,000,000	269,782	54,281	15,570	43,082	53,935	10,853	—	48,000	23,300	2,927	379	8,725
$50,000,000 under $100,000,000	300,732	48,527	32,683	34,485	38,780	4,295	—	28,452	14,163	8,400	98	29,699
$100,000,000 under $250,000,000	583,922	128,679	53,540	88,058	92,296	4,238	1	83,306	42,662	3,504	465	20,289
$250,000,000 or more	18,566,766	7,539,113	2,639,540	1,355,776	1,373,662	17,886	550	1,135,040	564,064	84,236	34,419	676,948
Services, total	**7,537,268**	**4,791,326**	**216,864**	**486,373**	**546,925**	**60,552**	**898**	**518,120**	**254,989**	**28,409**	**13,907**	**138,205**
Under $1,000,000[1]	38,079	16,622	930	—1,644	1,563	3,207	—	1,300	432	34	(*)	55
$1,000,000 under $10,000,000	289,891	168,903	5,605	16,285	20,025	3,740	—	17,353	8,767	162	894	2,251
$10,000,000 under $50,000,000	2,691,807	2,107,807	22,664	137,601	148,195	10,394	26	135,825	70,293	10,950	1,494	29,748
$50,000,000 under $100,000,000	831,500	465,637	28,984	46,680	56,860	10,180	32	52,833	26,319	1,856	1,244	13,447
$100,000,000 under $250,000,000	1,472,677	674,384	66,937	112,185	131,932	19,747	158	127,894	64,414	4,098	5,551	50,835
$250,000,000 or more	2,213,314	1,357,973	91,744	175,066	188,350	13,284	682	182,915	84,770	11,309	4,724	41,869

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 4.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Industrial Division and Size of Total Assets of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division and size of total assets of U.S. corporation	Controlled Foreign Corporations											
	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes	Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Net taxes	Foreign income taxes (+)		Total	Out of current earnings and profits after taxes		
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All industrial divisions, total	**20,895**	**96,831,002**	**7,743,558**	**8,674,110**	**930,552**	**3,065,063**	**3,094,686**	**5,626,252**	**2,472,996**	**1,962,133**	**11,058,018**	**16,785,767**
Under $1,000,000[1]	931	1,399,300	79,967	96,038	16,071	21,682	23,023	73,206	15,903	12,680	115,449	80,940
$1,000,000 under $10,000,000	2,282	938,838	418,195	440,804	22,609	171,965	172,847	268,791	14,505	11,304	75,946	133,300
$10,000,000 under $50,000,000	2,806	3,511,019	343,928	396,393	52,465	131,613	132,822	264,643	76,669	49,225	349,006	573,506
$50,000,000 under $100,000,000	1,543	2,848,098	257,927	290,915	32,988	105,748	106,687	184,965	79,030	57,896	375,811	516,294
$100,000,000 under $250,000,000	2,586	6,435,474	665,713	756,758	91,045	257,692	262,247	497,030	197,580	161,141	558,050	1,078,219
$250,000,000 or more	10,747	81,700,273	5,977,828	6,693,202	715,374	2,376,363	2,397,060	4,337,617	2,089,309	1,669,887	9,583,954	14,405,508
Agriculture, forestry, and fishery, total	**112**	**119,572**	**12,534**	**12,913**	**379**	**4,025**	**4,059**	**8,894**	**2,037**	**1,126**	**4,553**	**5,396**
Under $1,000,000[1]	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $10,000,000	12	1,981	358	360	2	109	109	251	—	—	75	539
$10,000,000 under $50,000,000	9	8,040	642	675	33	224	228	447	143	93	2,037	1,870
$50,000,000 under $100,000,000												
$100,000,000 under $250,000,000	91	109,551	11,534	11,878	344	3,692	3,722	8,196	1,894	1,033	2,441	2,967
$250,000,000 or more												
Mining, total	**268**	**876,821**	**68,545**	**77,745**	**9,200**	**13,394**	**13,394**	**64,589**	**22,583**	**21,458**	**33,261**	**55,039**
Under $1,000,000[1]	14	—	—533	—	533	—	—	—	—	—	—	—
$1,000,000 under $10,000,000	25	5,939	830	841	11	—	—	841	—	—	99	—
$10,000,000 under $50,000,000	56	115,245	2,448	3,205	757	950	950	2,255	159	159	3,819	5,247
$50,000,000 under $100,000,000	29	56,243	1,718	2,068	350	890	890	1,390	—	—	8,653	18,661
$100,000,000 under $250,000,000	72	317,190	25,854	27,547	1,693	484	484	27,065	6,823	6,823	6,258	18,915
$250,000,000 or more	72	382,204	38,228	44,084	5,856	11,070	11,070	33,138	15,601	14,476	14,434	12,216
Contract construction, total	**416**	**917,533**	**68,078**	**85,994**	**17,916**	**22,216**	**22,304**	**64,406**	**48,939**	**11,337**	**104,186**	**171,285**
Under $1,000,000[1]	35	6,720	—1,533	120	1,653	27	27	93	—	—	4,849	—
$1,000,000 under $10,000,000	84	21,168	3,258	3,852	594	597	604	3,248	33	33	723	601
$10,000,000 under $50,000,000	88	136,923	14,056	16,735	2,679	5,803	5,803	11,014	3,021	876	44,122	64,980
$50,000,000 under $100,000,000	20	6,236	676	1,005	329	285	351	693	343	307	217	2,235
$100,000,000 under $250,000,000												
$250,000,000 or more	189	746,486	51,621	64,282	12,661	15,504	15,519	49,358	45,542	10,121	54,275	103,469
Manufacturing, total	**15,734**	**79,688,130**	**6,671,813**	**7,481,355**	**809,542**	**2,694,708**	**2,722,310**	**4,802,009**	**2,144,141**	**1,730,344**	**9,747,981**	**15,185,263**
Under $1,000,000[1]	392	559,974	61,518	70,163	8,645	15,089	16,406	53,817	11,003	8,784	42,479	38,132
$1,000,000 under $10,000,000	1,389	402,009	381,544	392,014	10,470	161,197	161,352	231,347	8,377	5,611	47,438	87,052
$10,000,000 under $50,000,000	1,813	1,936,725	238,177	266,160	27,983	90,983	91,831	175,007	55,421	38,887	173,755	386,176
$50,000,000 under $100,000,000	1,222	2,098,636	206,887	233,057	26,160	86,915	87,641	145,808	82,208	47,244	221,207	420,448
$100,000,000 under $250,000,000	1,885	5,016,235	537,667	603,759	66,092	215,129	219,597	385,818	158,558	130,971	479,955	884,528
$250,000,000 or more	9,033	69,674,551	5,246,010	5,916,202	670,192	2,125,395	2,145,383	3,810,212	1,848,574	1,500,847	8,783,147	13,368,927
Transportation, communication, electric, gas, and sanitary services, total	**613**	**2,092,259**	**122,114**	**138,452**	**16,338**	**34,208**	**34,226**	**104,294**	**36,160**	**29,945**	**167,729**	**158,471**
Under $1,000,000[1]	43	37,462	—398	692	1,090	141	141	581	16	16	3,302	6,921
$1,000,000 under $10,000,000	177	78,052	5,991	8,284	2,293	1,422	1,427	6,859	817	817	5,656	3,296
$10,000,000 under $50,000,000	54	102,494	7,874	9,763	1,889	378	378	9,386	481	84	2,853	1,576
$50,000,000 under $100,000,000	33	94,963	6,560	8,261	1,701	426	426	7,850	2,766	2,401	5,464	6,421
$100,000,000 under $250,000,000	38	112,539	4,728	4,954	226	2,108	2,106	2,861	528	46	4,496	7,394
$250,000,000 or more	269	1,666,749	97,359	106,498	9,139	29,733	29,746	76,757	31,552	26,601	145,956	132,861
Wholesale and retail trade, total	**1,464**	**5,177,089**	**509,739**	**536,557**	**26,818**	**175,872**	**176,705**	**360,306**	**137,025**	**111,497**	**550,085**	**768,047**
Under $1,000,000[1]	197	303,867	10,363	13,552	3,189	4,173	4,181	9,456	4,344	3,340	46,129	23,251
$1,000,000 under $10,000,000	361	89,867	17,903	21,530	3,627	4,984	5,618	16,057	3,009	2,691	17,581	34,274
$10,000,000 under $50,000,000	269	309,176	25,020	29,416	4,396	6,833	6,897	20,557	3,535	2,613	71,858	54,983
$50,000,000 under $100,000,000	79	227,742	6,716	8,839	2,123	2,375	2,405	6,436	1,656	31	87,969	41,309
$100,000,000 under $250,000,000	130	368,215	17,122	20,164	3,042	6,891	6,911	13,278	5,316	2,584	11,168	31,490
$250,000,000 or more	428	3,878,222	432,615	443,056	10,441	148,616	148,693	294,524	119,165	100,238	315,380	582,740
Finance, insurance, and real estate, total	**1,039**	**6,983,394**	**197,788**	**231,796**	**34,008**	**83,608**	**84,127**	**148,201**	**50,233**	**37,724**	**337,943**	**265,041**
Under $1,000,000[1]	143	475,886	10,378	11,178	800	2,216	2,232	8,962	540	540	17,319	11,126
$1,000,000 under $10,000,000	119	293,767	5,361	10,235	4,874	2,737	2,737	7,498	1,989	1,872	3,279	3,974
$10,000,000 under $50,000,000	155	523,370	15,380	22,935	7,555	7,155	7,257	15,754	2,348	886	26,270	25,250
$50,000,000 under $100,000,000	53	221,915	22,350	23,361	1,011	10,065	10,065	13,296	8,622	8,271	45,500	19,375
$100,000,000 under $250,000,000	101	151,247	27,335	33,346	6,011	14,242	14,246	19,112	12,472	12,466	7,062	34,104
$250,000,000 or more	468	5,317,209	116,984	130,741	13,757	47,193	47,590	83,579	24,262	15,709	238,513	171,212
Services, total	**1,249**	**976,204**	**92,947**	**109,298**	**16,351**	**37,032**	**37,561**	**73,451**	**31,878**	**18,702**	**112,278**	**177,225**
Under $1,000,000[1]	107	15,391	172	333	161	36	36	297	—	—	1,371	1,510
$1,000,000 under $10,000,000	116	44,055	2,950	3,688	738	919	1,000	2,690	280	280	1,095	3,562
$10,000,000 under $50,000,000	382	379,046	40,331	47,504	7,173	17,287	17,378	30,223	11,561	7,667	22,292	33,424
$50,000,000 under $100,000,000	88	120,350	9,556	10,725	1,169	4,086	4,203	6,589	2,831	1,467	4,339	5,957
$100,000,000 under $250,000,000	234	139,238	17,713	19,926	2,213	5,409	5,457	14,693	4,728	2,592	13,171	13,844
$250,000,000 or more	332	278,124	22,225	27,122	4,897	9,295	9,487	18,959	12,678	6,696	70,010	118,928

[1]Includes returns with zero assets.

*Less than $500 per return.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 5.—Assets, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation and selected major industry of U.S. corporation	Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Distributions
					Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All Geographic Areas							
All industries	**20,895**	**96,831,002**	**8,674,110**	**930,552**	**3,065,063**	**3,094,686**	**2,472,996**
Agriculture, forestry, and fishery	112	119,572	12,913	379	4,025	4,059	2,037
Mining	268	876,821	77,745	9,200	13,394	13,394	22,583
Metal mining	80	482,741	51,754	3,704	11,382	11,382	21,268
Crude petroleum and natural gas	170	365,357	24,442	5,470	1,993	1,993	190
Contract construction	416	917,533	85,994	17,916	22,216	22,304	48,939
Manufacturing	15,734	79,688,130	7,481,355	809,542	2,694,708	2,722,310	2,144,141
Food and kindred products	1,543	4,465,347	472,117	50,749	164,700	167,790	146,149
Textile mill products	189	462,770	40,140	6,316	11,328	11,638	4,787
Apparel and other fabricated textile products	221	361,065	23,446	1,821	7,995	8,014	6,563
Lumber and wood products, except furniture	59	226,795	26,777	945	11,953	11,953	4,639
Paper and allied products	333	1,906,655	188,734	9,933	63,100	64,388	56,346
Printing and publishing	599	632,066	68,198	15,340	25,651	26,736	13,755
Chemicals and allied products	3,066	10,845,893	1,200,050	100,594	407,537	409,491	384,584
Petroleum refining and related industries	1,393	21,438,750	1,226,483	276,794	359,999	363,580	608,334
Rubber and miscellaneous plastics products	401	2,052,307	215,624	19,601	76,781	78,603	64,122
Stone, clay, and glass products	269	1,189,045	145,827	11,787	43,484	44,867	43,361
Primary metal industries	612	3,976,753	234,832	19,954	58,739	59,355	58,887
Fabricated metal products, except machinery and transportation equipment	866	2,006,851	213,815	17,858	82,186	82,963	53,339
Machinery, except electrical	1,966	7,978,438	1,109,440	81,376	476,609	482,556	219,544
Electrical equipment and supplies	1,636	6,530,490	858,628	94,171	315,498	319,496	127,742
Motor vehicles and equipment	914	10,895,073	915,955	71,885	368,126	368,368	215,686
Transportation equipment, except motor vehicles	356	1,430,090	79,749	8,090	31,375	32,524	21,890
Scientific instruments, photographic equipment, watches and clocks	758	2,201,215	354,327	11,018	156,010	156,142	89,567
Transportation, communication, electric, gas, and sanitary services	613	2,092,259	138,452	16,338	34,208	34,226	36,160
Transportation	400	684,837	59,861	7,177	9,308	9,321	18,898
Communication	156	1,150,689	60,522	8,013	20,684	20,689	15,258
Electric, gas, and sanitary services	58	256,733	18,069	1,148	4,216	4,216	2,004
Wholesale and retail trade	1,464	5,177,089	536,557	26,818	175,872	176,705	137,025
Wholesale trade	1,127	3,358,192	303,379	20,660	81,756	82,566	71,944
Groceries and related products	116	232,330	16,003	2,218	5,324	5,324	14,571
Machinery, equipment, and supplies	217	226,858	11,717	2,104	2,967	3,022	917
Retail trade	336	1,818,897	233,069	6,158	94,076	94,099	65,081
General merchandise stores	175	1,436,979	199,016	3,075	85,595	86,614	63,360
Finance, insurance, and real estate	1,039	6,983,394	231,796	34,008	83,608	84,127	50,233
Banking	124	2,593,360	23,414	1,044	6,642	6,658	9,792
Credit agencies other than banks	242	2,396,992	70,324	8,532	28,843	28,986	3,915
Holding and other investment companies	368	857,164	85,523	16,595	34,116	34,198	31,628
Insurance carriers	132	929,569	24,252	3,422	6,355	6,625	2,005
Real estate	46	30,359	4,569	899	797	797	12
Services	1,249	976,204	109,298	16,351	37,032	37,561	31,876
Business services	614	438,737	52,479	9,358	18,031	18,261	12,204
Amusement and recreation services	423	280,076	26,442	4,048	9,306	9,513	13,045
Canada							
All industries	**4,691**	**27,463,534**	**2,290,134**	**109,526**	**882,863**	**895,487**	**606,130**
Agriculture, forestry, and fishery	39	16,169	1,573	104	714	715	828
Mining	94	399,311	19,462	2,458	1,949	1,949	19
Metal mining	39	367,725	7,505	1,425	1,735	1,735	19
Crude petroleum and natural gas	42	12,926	10,480	1,007	195	195	—
Contract construction	103	161,764	18,657	9,453	6,880	6,894	32,351
Manufacturing	3,305	20,358,486	1,827,032	86,942	709,553	721,769	491,233
Food and kindred products	254	1,097,149	106,349	9,950	50,652	51,110	26,145
Textile mill products	61	134,621	12,256	1,148	4,246	4,534	789
Apparel and other fabricated textile products	56	144,574	9,717	687	4,519	4,534	4,216
Lumber and wood products, except furniture	38	156,229	17,615	32	9,104	9,104	716
Paper and allied products	102	1,140,362	88,099	3,044	23,134	24,408	32,881
Printing and publishing	101	253,852	33,804	1,176	16,470	16,474	6,010
Chemicals and allied products	441	2,199,049	232,387	22,905	99,910	99,963	57,085
Petroleum refining and related industries	250	4,833,379	388,605	3,773	127,122	127,248	195,236
Rubber and miscellaneous plastics products	61	422,921	33,311	3,879	13,079	14,896	3,674
Stone, clay, and glass products	70	402,186	84,515	4,258	23,144	24,480	22,792
Primary metal industries	181	1,084,520	66,028	5,812	16,908	17,507	10,215
Fabricated metal products, except machinery and transportation equipment	253	749,360	97,226	2,359	40,723	40,870	20,975
Machinery, except electrical	378	1,404,551	135,309	12,240	57,569	61,637	25,721
Electrical equipment and supplies	308	1,308,679	98,099	3,924	34,572	35,264	18,778
Motor vehicles and equipment	344	3,451,102	307,738	6,352	137,210	137,345	34,622
Transportation equipment, except motor vehicles	119	971,049	41,414	1,906	16,501	17,533	10,941
Scientific instruments, photographic equipment, watches and clocks	105	307,452	53,400	1,181	27,262	27,296	19,047
Transportation, communication, electric, gas, and sanitary services	178	1,382,872	82,730	3,387	24,958	24,976	27,319
Transportation	86	374,502	37,421	1,780	7,891	7,904	17,838
Communication	73	886,604	40,579	1,444	14,855	14,860	7,591
Electric, gas, and sanitary services	20	101,766	4,730	163	2,212	2,212	1,890

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 5.—Assets, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation and selected major industry of U.S. corporation	Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Distributions
					Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Canada—Continued							
Wholesale and retail trade	399	1,622,655	190,324	2,634	74,646	74,726	36,160
Wholesale trade	292	816,084	101,277	2,413	37,420	37,481	30,502
Groceries and related products	47	44,470	7,830	74	3,166	3,166	13,817
Machinery, equipment, and supplies	64	81,571	6,097	326	1,599	1,654	339
Retail trade	107	806,571	89,047	221	37,226	37,245	5,658
General merchandise stores	41	541,387	82,978	96	31,118	31,137	5,658
Finance, insurance, and real estate	311	3,303,746	123,496	2,404	52,473	52,574	13,864
Banking	11	311,193	3,670	—	615	631	—
Credit agencies other than banks	69	1,846,809	51,710	879	25,201	25,238	3,261
Holding and other investment companies	130	268,444	32,490	235	16,617	16,645	8,440
Insurance carriers	40	762,033	17,784	1,025	4,947	4,963	878
Real estate	20	6,203	2,694	93	717	717	—
Services	262	236,531	26,860	2,144	11,690	11,884	4,356
Business services	113	141,352	14,869	1,143	6,462	6,575	1,585
Amusement and recreation services	59	13,844	1,881	302	707	707	922
Latin America							
All industries	**3,706**	**12,003,347**	**1,131,938**	**130,125**	**296,092**	**297,256**	**332,596**
Agriculture, forestry, and fishery	20	21,309	2,599	211	284	317	1,140
Mining	52	97,980	16,153	1,951	535	535	4,790
Metal mining	17	7,606	10,434	502	405	405	4,650
Crude petroleum and natural gas	33	90,353	5,719	1,449	130	130	140
Contract construction	145	534,661	45,944	5,489	8,662	8,670	10,818
Manufacturing	2,754	9,652,767	919,832	107,841	256,917	257,942	285,158
Food and kindred products	386	770,185	70,602	11,794	20,008	20,411	17,755
Textile mill products	39	183,259	15,223	138	4,094	4,116	2,556
Apparel and other fabricated textile products	37	63,060	2,474	155	331	331	100
Lumber and wood products, except furniture	6	35,161	2,009	29	471	471	56
Paper and allied products	39	105,942	16,178	1,180	4,999	4,999	2,259
Printing and publishing	62	58,832	4,481	4,965	82	359	725
Chemicals and allied products	693	2,080,093	258,659	16,257	67,724	67,825	80,023
Petroleum refining and related industries	149	1,599,495	91,840	31,525	21,475	21,497	38,691
Rubber and miscellaneous plastics products	48	369,325	70,466	486	24,798	24,798	32,835
Stone, clay, and glass products	64	218,023	20,827	782	4,720	4,721	10,229
Primary metal industries	144	954,117	51,979	3,402	9,775	9,776	25,491
Fabricated metal products, except machinery and transportation equipment	139	209,124	18,356	3,223	5,835	5,835	4,315
Machinery, except electrical	369	692,641	74,266	7,461	24,099	24,279	18,457
Electrical equipment and supplies	203	831,485	91,402	4,767	29,171	29,171	19,717
Motor vehicles and equipment	129	1,101,386	88,663	13,691	26,004	26,017	20,527
Transportation equipment, except motor vehicles	60	94,465	7,759	2,973	2,492	2,495	3,304
Scientific instruments, photographic equipment, watches and clocks	110	142,929	18,656	2,443	6,443	6,445	2,224
Transportation, communication, electric, gas, and sanitary services	137	261,442	26,758	4,208	4,048	4,048	3,189
Transportation	100	124,779	9,818	1,995	383	383	390
Communication	28	80,392	8,393	1,673	2,900	2,900	2,792
Electric, gas, and sanitary services	9	56,271	8,547	540	765	765	7
Wholesale and retail trade	315	1,005,322	85,050	7,088	18,239	18,327	12,529
Wholesale trade	206	744,259	55,830	5,565	8,996	9,084	9,025
Groceries and related products	24	102,824	4,731	622	873	873	581
Machinery, equipment, and supplies	27	21,686	966	636	146	146	45
Retail trade	109	261,063	29,220	1,523	9,243	9,243	3,504
General merchandise stores	74	226,369	26,209	475	8,627	8,627	2,956
Finance, insurance, and real estate	114	368,330	16,902	1,030	2,583	2,583	9,097
Banking	26	253,813	6,559	74	921	921	6,957
Credit agencies other than banks	15	57,072	1,609	368	136	136	—
Holding and other investment companies	54	28,836	4,886	540	67	67	705
Insurance carriers	9	20,025	689	48	202	202	224
Services	169	61,536	18,700	2,307	4,824	4,834	5,875
Business services	130	49,739	5,089	2,036	1,504	1,514	743
Amusement and recreation services	22	4,503	11,912	271	2,799	2,799	4,385
Argentina							
All industries	**289**	**1,442,999**	**154,432**	**8,017**	**33,468**	**33,859**	**51,186**
Contract construction	10	55,939	4,713	[1]	182	182	528
Manufacturing	225	1,240,903	132,050	7,576	31,362	31,775	49,382
Food and kindred products	22	94,767	6,453	944	1,719	1,802	1,388
Paper and allied products	3	12,694	1,255	—	224	224	—
Printing and publishing	7	8,001	368	744	−258	19	—
Chemicals and allied products	65	252,175	22,764	1,464	5,284	5,284	4,362
Petroleum refining and related industries	7	135,553	16,116	1,001	4,889	4,889	12,098
Rubber and miscellaneous plastics products	5	59,331	17,201	52	6,386	6,386	13,534
Stone, clay, and glass products	11	49,514	6,245	270	1,986	1,986	2,767
Primary metal industries	6	38,634	8,537	—	1,700	1,700	4,412
Fabricated metal products, except machinery and transportation equipment	10	17,394	1,276	111	330	330	18
Machinery, except electrical	24	85,771	2,832	806	1,171	1,171	1,353
Electrical equipment and supplies	19	99,360	11,751	443	2,154	2,154	737
Motor vehicles and equipment	20	310,787	33,610	461	5,226	5,239	8,400
Transportation equipment, except motor vehicles	5	20,791	1,266	15	96	96	132
Scientific instruments, photographic equipment, watches and clocks	11	16,784	1,886	196	380	380	181

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 5.—Assets, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation and selected major industry of U.S. corporation	Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Distributions
					Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Latin America—Continued							
Argentina—Continued							
Transportation, communication, electric, gas, and sanitary services	5	9,274	994	—	431	431	161
Communication	4	9,069	994	—	431	431	161
Wholesale and retail trade	28	100,987	13,922	367	949	949	531
Wholesale trade	22	100,986	13,655	367	862	862	531
Groceries and related products	6	63,434	2,792	354	275	275	316
Retail trade	6	1	267	—	87	87	—
General merchandise stores	6	1	267	—	87	87	—
Finance, insurance, and real estate	9	25,611	762	73	311	311	475
Banking	5	25,591	759	73	311	311	475
Services	7	4,880	686	1	209	209	109
Business services	5	4,228	677	—	207	207	98
Brazil							
All industries	**520**	**2,143,196**	**221,465**	**33,505**	**62,041**	**62,422**	**73,512**
Mining	9	8,876	153	428	187	187	—
Crude petroleum and natural gas	3	4,407	101	423	14	14	—
Contract construction	20	3,442	1,268	18	437	437	177
Manufacturing	410	1,742,005	197,015	31,014	56,275	56,626	62,833
Food and kindred products	35	125,736	14,623	2,499	3,388	3,659	3,940
Textile mill products	3	23,515	3,132	16	298	298	1,004
Paper and allied products	3	17,106	6,613	—	1,829	1,829	1,163
Printing and publishing	13	3,650	334	2,241	33	33	—
Chemicals and allied products	104	319,668	44,615	4,532	11,688	11,765	10,385
Petroleum refining and related industries	23	272,231	25,158	4,408	8,967	8,967	13,417
Rubber and miscellaneous plastics products	4	99,218	20,757	34	5,765	5,765	11,560
Stone, clay, and glass products	9	62,248	3,375	6	1,423	1,423	2,661
Primary metal industries	25	54,299	2,705	1,556	829	830	519
Fabricated metal products, except machinery and transportation equipment	18	37,702	4,875	643	1,623	1,623	1,706
Machinery, except electrical	64	182,322	19,754	2,003	4,945	4,946	4,820
Electrical equipment and supplies	35	154,308	19,936	1,107	5,147	5,147	5,576
Motor vehicles and equipment	31	316,620	17,068	10,669	5,051	5,051	4,128
Transportation equipment, except motor vehicles	14	28,819	3,406	1,076	1,512	1,512	1,087
Scientific instruments, photographic equipment, watches and clocks	17	43,539	8,623	147	3,203	3,204	819
Transportation, communication, electric, gas, and sanitary services	8	8,287	2,395	113	989	989	385
Communication	7	8,269	2,392	113	989	989	385
Wholesale and retail trade	29	264,546	11,582	1,713	3,315	3,345	4,017
Wholesale trade	27	211,185	9,782	1,713	2,612	2,642	3,985
Groceries and related products	4	32,492	758	52	352	352	—
Finance, insurance, and real estate	28	107,428	7,949	89	422	422	5,933
Banking	7	95,234	4,296	1	351	351	5,933
Holding and other investment companies	16	4,884	3,376	—	—	—	—
Services	14	8,377	1,103	22	416	416	167
Business services	8	5,219	886	1	353	353	167
Mexico							
All industries	**1,050**	**2,094,895**	**230,456**	**20,586**	**93,952**	**94,144**	**42,727**
Agriculture, forestry, and fishery	5	9,888	175	11	25	29	50
Mining	5	1,264	112	2	45	45	—
Crude petroleum and natural gas	4	1,243	112	2	45	45	—
Contract construction	25	15,187	1,004	1,271	360	360	1,709
Manufacturing	800	1,693,578	196,322	15,810	82,306	82,493	36,499
Food and kindred products	75	184,061	13,174	4,982	5,412	5,412	935
Textile mill products	11	41,267	5,632	—	2,292	2,292	235
Apparel and other fabricated textile products	11	6,272	557	72	199	199	—
Paper and allied products	7	42,564	5,819	220	2,532	2,532	938
Printing and publishing	21	13,632	1,230	758	153	153	290
Chemicals and allied products	182	416,123	63,184	1,798	26,115	26,122	12,900
Petroleum refining and related industries	19	24,470	3,597	784	1,533	1,533	1,633
Rubber and miscellaneous plastics products	16	76,439	13,478	—	5,911	5,911	2,092
Stone, clay, and glass products	23	25,315	1,123	229	390	391	160
Primary metal industries	52	146,861	12,864	605	4,869	4,869	4,656
Fabricated metal products, except machinery and transportation equipment	58	72,900	7,593	640	3,261	3,261	1,541
Machinery, except electrical	142	203,295	15,318	2,444	5,923	6,102	1,771
Electrical equipment and supplies	75	163,177	24,815	661	11,751	11,751	5,492
Motor vehicles and equipment	24	170,791	18,292	343	8,246	8,246	2,379
Transportation equipment, except motor vehicles	15	21,921	1,232	350	454	454	35
Scientific instruments, photographic equipment, watches and clocks	39	49,794	5,331	1,734	2,094	2,094	984
Transportation, communication, electric, gas, and sanitary services	40	24,888	2,796	604	1,086	1,086	556
Transportation	30	10,637	396	64	51	51	—
Communication	4	8,904	2,369	—	1,030	1,030	549

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 5.—Assets, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation and selected major industry of U.S. corporation	Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Distributions
					Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Latin America—Continued							
Mexico—Continued							
Wholesale and retail trade	92	293,213	27,364	1,088	9,061	9,062	3,291
Wholesale trade	58	214,795	14,447	1,048	4,920	4,921	3,291
Groceries and related products	8	2,283	597	189	210	210	145
Retail trade	34	78,418	12,917	40	4,141	4,141	—
General merchandise stores	17	74,067	12,880	(1)	4,133	4,133	—
Finance, insurance, and real estate	25	40,511	876	278	314	314	224
Credit agencies other than banks	7	8,401	138	278	57	57	—
Holding and other investment companies	6	3,225	160	—	65	65	—
Insurance carriers	3	16,298	484	—	181	181	224
Services	57	16,366	1,807	1,524	755	755	398
Business services	43	12,465	1,064	1,411	397	397	128
Amusement and recreation services	8	947	135	113	81	81	—
Panama, Excluding Canal Zone							
All industries	**431**	**2,417,818**	**244,239**	**31,143**	**25,935**	**25,965**	**79,698**
Agriculture, forestry, and fishery	3	81	533	—	155	155	575
Mining	18	61,689	15,177	1,054	150	150	4,650
Metal mining	4	2,855	10,189	493	150	150	4,650
Crude petroleum and natural gas	14	58,834	4,988	561	—	—	—
Contract construction	39	206,641	31,868	4,013	7,175	7,183	4,455
Manufacturing	259	1,847,668	151,600	23,824	14,991	15,013	62,531
Food and kindred products	46	111,786	7,692	687	1,798	1,798	2,510
Textile mill products	3	11,753	197	—	3	3	175
Paper and allied products	5	6,510	784	—	44	44	—
Printing and publishing	8	13,512	2,421	23	137	137	435
Chemicals and allied products	54	412,694	70,166	499	7,468	7,468	32,697
Petroleum refining and related industries	36	806,698	28,151	21,460	2,248	2,270	5,359
Rubber and miscellaneous plastics products	6	5,424	1,643	—	191	191	1,059
Stone, clay, and glass products	8	47,816	5,416	—	69	69	3,322
Primary metal industries	18	288,858	20,215	422	367	367	12,565
Fabricated metal products, except machinery and transportation equipment	9	22,633	1,820	—	86	86	352
Machinery, except electrical	23	41,562	5,818	51	875	875	1,332
Electrical equipment and supplies	19	33,788	5,129	52	1,492	1,492	859
Motor vehicles and equipment	5	13,062	618	40	29	29	482
Scientific instruments, photographic equipment, watches and clocks	6	13,419	634	—	107	107	200
Transportation, communication, electric, gas, and sanitary services	34	120,410	14,154	1,227	425	425	390
Transportation	32	80,506	8,043	1,227	(1)	(1)	390
Wholesale and retail trade	52	162,378	17,839	746	359	359	2,042
Wholesale trade	39	127,298	14,788	746	35	35	942
Retail trade	13	35,080	3,051	—	324	324	1,100
General merchandise stores	13	35,080	3,051	—	324	324	1,100
Finance, insurance, and real estate	19	18,024	1,357	137	2	2	705
Holding and other investment companies	11	9,755	1,207	89	2	2	705
Services	7	927	11,711	142	2,678	2,678	4,350
Amusement and recreation services	4	629	11,693	121	2,676	2,676	4,350
Venezuela							
All industries	**394**	**1,382,356**	**142,221**	**9,718**	**40,313**	**40,314**	**41,818**
Mining	4	19,376	316	(1)	69	69	140
Crude petroleum and natural gas	4	19,376	316	(1)	69	69	140
Manufacturing	303	1,187,334	125,984	7,059	36,069	36,070	38,605
Food and kindred products	47	132,251	18,342	404	5,347	5,348	3,729
Textile mill products	8	43,614	3,873	—	1,257	1,257	800
Apparel and other fabricated textile products	6	50,596	1,422	31	53	53	—
Paper and allied products	3	5,493	863	—	188	188	100
Chemicals and allied products	69	210,882	27,533	911	7,187	7,187	9,052
Petroleum refining and related industries	10	25,090	5,224	221	896	896	240
Rubber and miscellaneous plastics products	6	56,558	7,989	119	2,757	2,757	2,057
Stone, clay, and glass products	7	26,440	3,771	1	723	723	900
Primary metal industries	11	59,144	2,279	637	511	511	1,845
Fabricated metal products, except machinery and transportation equipment	13	31,013	1,312	925	61	61	89
Machinery, except electrical	45	105,771	17,552	873	5,644	5,644	6,237
Electrical equipment and supplies	16	94,685	6,588	1,371	2,543	2,543	2,400
Motor vehicles and equipment	25	214,151	15,154	162	5,546	5,546	5,129
Transportation equipment, except motor vehicles	7	10,220	1,279	—	174	174	676
Scientific instruments, photographic equipment, watches and clocks	9	10,838	1,412	16	403	403	40
Transportation, communication, electric, gas, and sanitary services	10	36,605	2,485	1,229	361	361	—
Wholesale and retail trade	31	78,091	7,596	1,201	2,144	2,144	1,738
Wholesale trade	8	16,134	840	106	89	89	86
Machinery, equipment, and supplies	6	15,313	795	106	86	86	45
Retail trade	22	61,957	6,756	1,095	2,055	2,055	1,652
General merchandise stores	8	34,330	3,934	191	1,507	1,507	1,104

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 5.—Assets, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation and selected major industry of U.S. corporation	Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Distributions
					Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Latin America—Continued							
Venezuela—Continued							
Finance, insurance, and real estate	7	40,680	4,095	—	1,262	1,262	1,211
Services	26	11,940	1,674	52	408	408	124
Business services	24	11,922	1,660	52	394	394	124
Other Western Hemisphere							
All industries	**418**	**2,851,689**	**183,955**	**19,481**	**18,612**	**18,622**	**113,956**
Mining	18	134,301	1,757	532	212	212	—
Crude petroleum and natural gas	15	133,720	1,756	531	212	212	—
Contract construction	9	11,355	566	116	68	68	137
Manufacturing	226	2,024,366	154,604	10,377	15,988	15,998	102,288
Food and kindred products	17	122,975	2,585	1	124	124	2
Paper and allied products	9	42,379	3,192	—	213	213	799
Printing and publishing	6	3,053	310	101	75	75	—
Chemicals and allied products	36	250,016	26,912	912	567	567	11,018
Petroleum refining and related industries	63	1,264,430	111,904	7,673	14,379	14,389	87,670
Rubber and miscellaneous plastics products	3	4,475	577	449	—	—	600
Stone, clay, and glass products	4	45,724	908	—	—	—	100
Primary metal industries	8	6,726	259	501	—	—	—
Fabricated metal products, except machinery and transportation equipment	10	3,790	468	105	101	101	—
Machinery, except electrical	16	87,145	5,264	234	447	447	1,917
Electrical equipment and supplies	26	106,923	730	128	36	36	108
Motor vehicles and equipment	9	51,479	662	151	—	—	74
Scientific instruments, photographic equipment, watches and clocks	9	10,034	637	26	33	33	—
Transportation, communication, electric, gas, and sanitary services	23	38,237	2,284	745	64	64	7
Transportation	14	2,003	223	745	40	40	—
Communication	8	6,087	2,056	—	24	24	7
Wholesale and retail trade	47	277,924	18,690	1,920	1,898	1,898	11,129
Wholesale trade	35	245,551	17,063	1,241	1,883	1,883	10,149
Retail trade	12	32,373	1,627	679	15	15	980
Finance, insurance, and real estate	45	270,102	4,209	3,772	33	33	49
Banking	11	134,126	+1,095	282	—	—	24
Credit agencies other than banks	8	5,433	377	(1)	—	—	—
Holding and other investment companies	6	34,524	800	3,163	—	—	—
Insurance carriers	7	23,741	1,518	149	33	33	—
Real estate	3	3,787	279	—	—	—	—
Services	49	95,404	6,062	2,019	349	349	346
Business services	27	8,499	993	—	349	349	—
The Bahamas							
All industries	**263**	**1,323,994**	**102,703**	**9,493**	**10,550**	**10,550**	**70,184**
Mining	3	1,579	686	—	—	—	—
Crude petroleum and natural gas	3	1,579	686	—	—	—	—
Contract construction	8	9,888	564	116	68	68	137
Manufacturing	125	754,495	84,014	4,637	8,312	8,312	68,623
Food and kindred products	9	5,944	1,220	—	—	—	2
Paper and allied products	5	30,260	1,456	—	127	127	—
Chemicals and allied products	17	54,848	4,148	668	378	378	2,644
Petroleum refining and related industries	32	523,044	73,847	2,432	7,602	7,602	65,785
Stone, clay, and glass products	3	45,577	870	—	—	—	—
Primary metal industries	5	6,566	232	501	—	—	—
Fabricated metal products, except machinery and transportation equipment	7	2,610	268	98	101	101	—
Machinery, except electrical	9	19,773	464	191	92	92	10
Electrical equipment and supplies	16	14,241	615	31	12	12	108
Motor vehicles and equipment	7	41,097	168	151	—	—	74
Scientific instruments, photographic equipment, watches and clocks	6	5,173	555	21	(1)	(1)	—
Transportation, communication, electric, gas, and sanitary services	15	7,434	2,059	718	—	—	—
Communication	7	5,662	1,980	—	—	—	—
Wholesale and retail trade	41	244,035	7,215	1,812	1,883	1,883	1,129
Wholesale trade	30	230,001	5,660	1,133	1,883	1,883	149
Retail trade	11	14,034	1,555	679	—	—	980
Finance, insurance, and real estate	33	226,537	2,800	385	—	—	49
Banking	10	194,126	547	282	—	—	24
Credit agencies other than banks	8	5,433	377	(1)	—	—	—
Holding and other investment companies	5	10,388	800	103	—	—	—
Insurance carriers	3	5,601	753	—	—	—	—
Services	37	80,026	5,365	1,825	287	287	246
Business services	24	3,246	663	—	287	287	—

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 5.—Assets, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation and selected major industry of U.S. corporation	Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Distributions
					Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Europe							
All industries	**8,629**	**42,450,041**	**3,676,753**	**563,968**	**1,390,322**	**1,403,585**	**1,004,332**
Agriculture, forestry, and fishery	48	66,606	6,031	44	2,555	2,555	69
Mining	46	40,701	1,544	1,155	420	420	114
Metal mining	4	5,800	141	237	30	30	99
Crude petroleum and natural gas	40	33,926	1,331	918	390	390	15
Contract construction	82	98,135	12,064	1,311	4,701	4,767	4,572
Manufacturing	6,956	37,585,257	3,380,576	516,231	1,284,013	1,296,440	898,963
Food and kindred products	638	1,915,287	223,923	21,140	75,763	77,931	87,647
Textile mill products	81	108,335	7,224	4,729	2,574	2,574	947
Apparel and other fabricated textile products	100	138,333	9,134	771	2,821	2,825	2,235
Lumber and wood products, except furniture	7	16,582	610	829	277	277	67
Paper and allied products	146	496,611	62,334	3,024	27,544	27,558	17,611
Printing and publishing	349	254,426	27,017	6,433	8,295	9,065	6,782
Chemicals and allied products	1,310	5,122,024	502,615	47,813	175,208	176,750	175,417
Petroleum refining and related industries	695	10,651,477	277,355	202,760	58,423	60,521	121,593
Rubber and miscellaneous plastics products	157	849,817	53,822	9,172	18,768	18,770	7,885
Stone, clay, and glass products	99	463,061	36,272	2,129	14,563	14,609	9,653
Primary metal industries	194	632,553	37,637	9,210	15,040	15,056	4,955
Fabricated metal products, except machinery and transportation equipment	376	962,002	86,819	11,283	31,364	31,994	25,394
Machinery, except electrical	914	4,741,952	722,739	55,651	326,308	327,829	144,319
Electrical equipment and supplies	869	3,874,394	629,792	78,782	240,925	244,188	80,841
Motor vehicles and equipment	310	5,148,159	390,193	47,980	153,656	153,750	133,805
Transportation equipment, except motor vehicles	134	267,382	24,786	2,328	10,545	10,659	6,167
Scientific instruments, photographic equipment, watches and clocks	395	1,474,642	242,429	6,744	106,396	106,470	61,634
Transportation, communication, electric, gas, and sanitary services	160	272,725	14,395	5,449	3,988	3,988	2,814
Transportation	109	60,173	3,624	454	697	697	567
Communication	31	159,339	6,261	4,851	2,158	2,158	2,234
Electric, gas, and sanitary services	20	53,213	4,510	144	1,133	1,133	13
Wholesale and retail trade	468	1,474,733	148,351	9,972	56,217	56,244	59,465
Wholesale trade	410	789,182	36,798	7,468	8,910	8,937	4,594
Groceries and related products	26	44,884	1,550	923	571	571	148
Machinery, equipment, and supplies	103	117,591	4,417	1,020	1,142	1,142	533
Retail trade	58	685,551	111,553	2,504	47,307	47,307	54,871
General merchandise stores	35	662,395	109,592	2,224	46,845	46,845	54,746
Finance, insurance, and real estate	407	2,566,830	75,648	21,287	25,969	26,387	25,928
Banking	58	1,699,372	11,874	455	4,973	4,973	2,416
Credit agencies other than banks	106	379,626	12,614	5,726	2,819	2,825	654
Holding and other investment companies	115	321,897	42,629	11,760	16,025	16,079	21,970
Insurance carriers	66	118,857	3,737	2,178	963	1,217	765
Services	461	345,054	38,144	8,519	12,459	12,784	12,407
Business services	268	172,109	25,158	5,788	7,828	7,935	8,441
Amusement and recreation services	131	107,487	4,131	2,504	1,340	1,547	922
Belgium							
All industries	**499**	**1,870,773**	**141,661**	**44,970**	**48,372**	**48,502**	**22,753**
Contract construction	3	1,266	244	97	89	89	—
Manufacturing	410	1,652,352	134,996	42,844	46,735	46,845	22,076
Food and kindred products	32	87,271	5,571	3,670	1,640	1,640	475
Apparel and other fabricated textile products	8	17,789	1,860	39	553	553	54
Paper and allied products	16	35,594	1,772	39	508	508	683
Printing and publishing	7	3,145	567	12	204	204	—
Chemicals and allied products	92	343,717	25,070	5,748	8,219	8,283	3,102
Petroleum refining and related industries	21	202,907	7,852	5,263	2,638	2,638	4,011
Rubber and miscellaneous plastics products	17	53,504	3,062	22	1,018	1,018	7
Stone, clay, and glass products	11	60,347	3,722	97	1,158	1,195	894
Primary metal industries	14	50,354	2,182	3,476	817	826	49
Fabricated metal products, except machinery and transportation equipment	25	49,712	4,524	589	1,478	1,478	209
Machinery, except electrical	77	305,932	34,369	19,775	12,520	12,520	3,706
Electrical equipment and supplies	41	194,826	20,730	1,464	7,067	7,067	4,301
Motor vehicles and equipment	10	190,396	13,893	133	5,420	5,420	2,940
Scientific instruments, photographic equipment, watches and clocks	20	38,156	9,030	41	3,265	3,265	1,629
Transportation, communication, electric, gas, and sanitary services	17	28,235	2,840	46	866	866	300
Transportation	14	2,975	380	—	—	—	—
Wholesale and retail trade	23	91,273	1,241	1,298	54	54	(*)
Wholesale trade	18	91,091	1,241	1,179	54	54	(*)
Machinery, equipment, and supplies	7	26,843	228	—	17	17	—
Finance, insurance, and real estate	22	75,445	1,481	84	501	517	276
Credit agencies other than banks	7	67,672	566	—	185	185	126
Holding and other investment companies	6	6,672	703	44	256	256	150
Services	22	20,744	785	599	107	111	101
Business services	14	4,504	491	466	87	87	101

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 5.—Assets, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation and selected major industry of U.S. corporation	Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Distributions
					Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Europe—Continued							
France (Includes Andorra)							
All industries	**979**	**5,014,099**	**370,683**	**74,684**	**167,636**	**170,294**	**98,174**
Contract construction	8	8,457	1,910	(1)	992	992	557
Manufacturing	829	4,709,058	356,317	69,661	163,538	165,947	97,464
Food and kindred products	50	198,804	22,883	572	8,984	10,394	9,724
Textile mill products	10	15,797	1,433	1,913	453	453	112
Apparel and other fabricated textile products	5	3,470	505	27	—	—	—
Lumber and wood products, except furniture	4	11,394	568	—	254	254	59
Paper and allied products	22	104,270	14,397	—	6,721	6,721	6,132
Printing and publishing	34	40,672	3,048	1,991	264	927	1,480
Chemicals and allied products	217	610,156	72,370	6,740	31,815	31,826	20,548
Petroleum refining and related industries	57	856,712	46,598	13,784	17,847	17,847	25,275
Rubber and miscellaneous plastics products	12	91,531	3,016	352	363	363	—
Stone, clay, and glass products	12	48,293	3,642	11	1,532	1,532	887
Primary metal industries	19	64,469	4,589	1,067	2,237	2,237	857
Fabricated metal products, except machinery and transportation equipment	32	150,720	12,202	2,423	5,498	5,783	2,047
Machinery, except electrical	91	820,550	83,957	6,714	42,182	42,183	11,230
Electrical equipment and supplies	102	700,396	28,659	19,462	14,365	14,371	9,000
Motor vehicles and equipment	73	607,838	12,349	11,702	9,820	9,820	480
Transportation equipment, except motor vehicles	21	93,360	8,611	398	3,999	3,999	2,086
Scientific instruments, photographic equipment, watches and clocks	43	262,812	35,694	2,002	16,403	16,413	6,309
Transportation, communication, electric, gas, and sanitary services	17	12,302	140	229	4	4	—
Wholesale and retail trade	53	115,365	3,311	1,672	947	947	34
Wholesale trade	49	114,006	3,085	1,671	840	840	34
Machinery, equipment, and supplies	12	45,958	1,407	976	331	331	—
Retail trade	4	1,359	226	1	107	107	—
Finance, insurance, and real estate	35	124,814	6,306	2,643	1,090	1,317	42
Banking	10	27,343	1,328	4	264	264	42
Credit agencies other than banks	6	51,817	3,372	486	724	724	—
Holding and other investment companies	6	13,747	1,019	1,483	26	26	—
Insurance carriers	5	22,218	329	501	—54	173	—
Services	34	42,399	2,198	477	880	902	77
Business services	20	24,653	1,581	441	678	700	64
Amusement and recreation services	11	7,781	384	8	86	86	13
Italy (Includes San Marino)							
All industries	**644**	**5,059,780**	**232,565**	**64,476**	**98,731**	**99,571**	**48,060**
Mining	5	5,013	304	28	136	136	—
Crude petroleum and natural gas	5	5,013	304	28	136	136	—
Contract construction	10	24,635	1,399	543	246	246	—
Manufacturing	532	3,389,113	218,568	61,086	92,380	93,220	44,638
Food and kindred products	37	126,475	17,943	2,936	8,541	8,541	4,924
Textile mill products	4	6,572	534	281	259	259	—
Paper and allied products	12	117,960	4,816	490	1,455	1,455	1,065
Printing and publishing	40	29,046	416	134	185	192	323
Chemicals and allied products	108	609,097	69,736	3,515	24,260	25,032	19,178
Petroleum refining and related industries	59	1,252,283	5,470	30,307	1,319	1,319	985
Rubber and miscellaneous plastics products	10	52,044	3,575	1	207	207	—
Stone, clay, and glass products	11	37,220	2,153	20	645	645	345
Primary metal industries	29	42,650	2,185	201	972	972	682
Fabricated metal products, except machinery and transportation equipment	28	103,938	6,120	1,013	2,496	2,509	1,853
Machinery, except electrical	73	333,830	52,342	3,391	28,719	28,787	5,099
Electrical equipment and supplies	58	434,338	27,419	14,903	11,572	11,572	4,693
Motor vehicles and equipment	18	109,219	8,829	2,866	4,043	4,043	2,896
Transportation equipment, except motor vehicles	5	3,690	163	4	2	2	—
Scientific instruments, photographic equipment, watches and clocks	27	112,774	14,733	989	6,957	6,957	1,670
Transportation, communication, electric, gas, and sanitary services	11	90,970	2,177	135	1,054	1,054	1,525
Communication	3	77,171	2,177	—	1,024	1,024	1,525
Wholesale and retail trade	37	26,656	642	1,340	220	220	—
Wholesale trade	33	25,550	581	1,340	155	155	—
Finance, insurance, and real estate	22	1,505,067	7,968	1,035	4,001	4,001	1,467
Banking	7	1,495,221	7,710	130	3,814	3,814	1,467
Credit agencies other than banks	5	1,821	192	—	148	148	—
Services	25	13,863	985	309	448	448	373
Business services	11	2,720	325	264	200	200	—
Amusement and recreation services	8	9,434	229	45	33	33	212

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 5.—Assets, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation and selected major industry of U.S. corporation	Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Distributions
					Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Europe—Continued							
Netherlands							
All industries	**535**	**2,320,877**	**175,873**	**44,055**	**62,041**	**62,750**	**29,483**
Agriculture, forestry, and fishery	4	7,387	1,297	38	536	536	—
Mining	7	16,550	329	630	122	122	—
Crude petroleum and natural gas	7	16,550	329	630	122	122	—
Contract construction	8	14,840	2,577	86	1,134	1,134	1,200
Manufacturing	424	2,177,694	164,339	42,331	57,969	58,678	27,703
Food and kindred products	40	106,743	10,371	163	3,758	3,765	3,684
Textile mill products	4	12,607	175	533	—	—	—
Paper and allied products	7	10,973	4,431	316	1,857	1,857	305
Printing and publishing	14	24,660	4,635	—	717	717	299
Chemicals and allied products	68	463,236	25,182	1,256	7,218	7,793	10,719
Petroleum refining and related industries	43	859,122	24,927	33,302	5,553	5,553	80
Rubber and miscellaneous plastics products	8	25,654	2,279	736	952	952	500
Stone, clay, and glass products	5	14,234	154	38	–6	—	—
Primary metal industries	18	78,005	2,273	739	839	841	56
Fabricated metal products, except machinery and transportation equipment	31	40,875	7,186	599	2,663	2,697	2,793
Machinery, except electrical	69	238,228	46,429	1,200	20,621	20,678	3,906
Electrical equipment and supplies	61	106,413	16,803	1,747	5,897	5,902	3,932
Motor vehicles and equipment	11	66,423	6,642	1,034	3,109	3,109	730
Scientific instruments, photographic equipment, watches and clocks	25	120,083	12,112	113	4,523	4,523	499
Transportation, communication, electric, gas, and sanitary services	25	20,219	2,121	393	512	512	—
Transportation	21	3,266	207	393	26	26	—
Electric, gas, and sanitary services	4	16,953	1,914	—	486	486	—
Wholesale and retail trade	27	46,399	1,937	85	590	590	99
Wholesale trade	24	46,347	1,932	85	590	590	99
Groceries and related products	3	7,285	873	—	394	394	74
Finance, insurance, and real estate	16	20,578	661	137	223	223	116
Credit agencies other than banks	7	14,999	254	126	92	92	—
Holding and other investment companies	6	5,525	394	11	131	131	116
Services	23	17,210	2,612	355	955	955	365
Business services	11	7,745	1,430	267	567	567	219
Sweden							
All industries	**304**	**1,010,886**	**62,814**	**11,963**	**25,210**	**25,802**	**11,799**
Manufacturing	262	938,409	62,084	10,619	25,007	25,577	11,680
Food and kindred products	17	12,027	910	342	419	419	31
Apparel and other fabricated textile products	4	1,811	210	26	113	113	—
Paper and allied products	5	8,515	3,682	—	1,997	1,997	1,485
Printing and publishing	7	6,203	819	341	437	437	150
Chemicals and allied products	43	67,354	6,066	346	2,579	2,610	2,559
Petroleum refining and related industries	54	493,390	7,542	5,081	174	175	—
Rubber and miscellaneous plastics products	12	28,906	992	868	434	434	—
Primary metal industries	5	5,598	240	109	116	116	19
Fabricated metal products, except machinery and transportation equipment	12	22,687	3,027	47	1,502	1,502	1,723
Machinery, except electrical	34	135,634	18,228	3,090	6,668	7,193	1,938
Electrical equipment and supplies	37	66,928	6,030	243	2,910	2,923	581
Motor vehicles and equipment	7	45,743	7,371	—	3,935	3,935	2,194
Scientific instruments, photographic equipment, watches and clocks	18	31,070	6,811	57	3,677	3,677	932
Wholesale and retail trade	5	19,060	190	60	110	110	86
Wholesale trade	3	19,060	190	60	110	110	86
Finance, insurance, and real estate	14	46,488	300	1,052	2	2	29
Insurance carriers	3	38,655	188	6	—	—	29
Services	20	6,444	238	232	89	111	4
Business services	8	5,406	130	87	29	50	—
Switzerland							
All industries	**678**	**3,308,061**	**291,095**	**12,416**	**48,742**	**49,103**	**89,287**
Manufacturing	526	2,883,379	267,680	10,693	45,295	45,564	81,802
Food and kindred products	27	106,239	21,483	504	3,471	3,471	7,580
Textile mill products	3	2,267	271	(1)	31	31	48
Apparel and other fabricated textile products	6	6,907	674	4	88	88	210
Paper and allied products	13	19,810	2,225	766	479	479	722
Printing and publishing	13	12,579	2,015	—	675	705	450
Chemicals and allied products	103	751,750	50,786	690	8,108	8,114	29,451
Petroleum refining and related industries	27	546,548	13,173	4,470	948	948	505
Rubber and miscellaneous plastics products	8	74,435	1,159	14	203	203	273
Stone, clay, and glass products	4	29,019	1,425	354	246	249	1,334
Primary metal industries	15	28,286	1,588	45	473	473	226
Fabricated metal products, except machinery and transportation equipment	38	72,589	3,535	220	561	564	679
Machinery, except electrical	93	466,426	67,171	1,476	13,895	14,035	19,563
Electrical equipment and supplies	88	309,735	54,096	1,025	7,684	7,721	15,436
Motor vehicles and equipment	19	266,934	26,913	36	3,953	3,953	890
Transportation equipment, except motor vehicles	15	20,376	2,722	83	550	550	493
Scientific instruments, photographic equipment, watches and clocks	34	84,279	9,821	504	1,889	1,891	2,679

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 5.—Assets, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation and selected major industry of U.S. corporation	Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Distributions
					Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Europe—Continued							
Switzerland—Continued							
Transportation, communication, electric, gas, and sanitary services	21	29,527	1,836	(1) —	249	249	413
Transportation	16	16,323	676	—	155	155	23
Communication	4	13,186	1,160	—	94	94	390
Wholesale and retail trade	38	123,828	5,997	81	708	716	1,498
Wholesale trade	33	113,304	5,400	78	682	690	1,405
Machinery, equipment, and supplies	4	1,652	110	—	—	—	53
Retail trade	5	10,524	597	3	26	26	93
General merchandise stores	4	10,448	597	—	25	25	93
Finance, insurance, and real estate	59	251,672	12,443	1,153	2,026	2,096	4,163
Credit agencies other than banks	11	99,852	2,911	7	274	344	—
Holding and other investment companies	13	102,104	5,026	366	1,068	1,068	3,435
Insurance carriers	6	29,735	1,021	37	144	144	708
Services	26	18,862	3,130	447	463	477	1,037
Business services	19	11,170	2,580	219	375	375	982
Amusement and recreation services	7	5,022	121	228	19	33	34
United Kingdom							
All industries	**2,611**	**12,180,341**	**1,156,064**	**106,942**	**445,035**	**448,821**	**420,151**
Agriculture, forestry, and fishery	25	47,210	3,311	4	1,494	1,494	—
Mining	19	16,282	597	463	97	97	46
Crude petroleum and natural gas	16	10,073	490	226	72	72	15
Contract construction	22	41,699	4,413	444	1,673	1,739	1,292
Manufacturing	2,083	10,863,795	992,742	95,975	375,585	378,939	352,467
Food and kindred products	273	878,565	88,451	4,054	31,845	32,560	41,213
Textile mill products	23	26,715	1,734	678	694	694	29
Apparel and other fabricated textile products	59	79,643	4,173	66	1,803	1,803	1,171
Paper and allied products	33	112,262	13,106	838	5,709	5,723	4,911
Printing and publishing	173	95,411	10,755	2,580	4,043	4,113	2,722
Chemicals and allied products	322	1,073,036	142,504	4,297	58,722	58,765	63,098
Petroleum refining and related industries	156	2,935,910	122,307	36,130	12,279	13,036	83,596
Rubber and miscellaneous plastics products	55	239,067	20,692	2,726	9,111	9,113	3,500
Stone, clay, and glass products	15	70,201	9,890	255	3,584	3,584	3,478
Primary metal industries	59	235,365	16,221	2,814	6,084	6,089	2,784
Fabricated metal products, except machinery and transportation equipment	95	289,847	22,818	2,165	9,278	9,560	4,520
Machinery, except electrical	245	1,373,232	187,823	12,246	91,123	91,324	50,772
Electrical equipment and supplies	242	781,364	62,952	7,378	24,094	25,124	12,697
Motor vehicles and equipment	88	1,844,153	141,011	15,336	49,048	49,139	39,205
Transportation equipment, except motor vehicles	50	97,365	8,891	736	4,299	4,390	1,907
Scientific instruments, photographic equipment, watches and clocks	139	513,279	115,697	1,897	54,919	54,972	28,786
Transportation, communication, electric, gas, and sanitary services	29	45,832	3,804	201	1,004	1,004	397
Transportation	13	24,529	1,206	3	366	366	384
Electric, gas, and sanitary services	7	20,211	2,548	16	616	616	13
Wholesale and retail trade	120	774,060	100,980	1,355	44,290	44,309	45,860
Wholesale trade	102	197,060	6,677	1,355	2,771	2,790	500
Groceries and related products	12	26,555	316	740	72	72	74
Machinery, equipment, and supplies	8	2,072	953	(1)	427	427	267
Retail trade	18	577,000	94,303	(1)	41,519	41,519	45,360
General merchandise stores	6	560,586	93,082	—	41,335	41,335	45,360
Finance, insurance, and real estate	136	229,735	33,140	4,819	13,824	13,914	12,169
Banking	22	38,635	883	198	222	222	149
Credit agencies other than banks	26	70,329	1,868	2,168	481	517	60
Holding and other investment companies	50	86,041	27,268	2,264	11,827	11,881	11,843
Insurance carriers	30	24,212	2,062	189	840	840	9
Services	176	161,728	17,077	3,681	7,068	7,325	7,920
Business services	105	71,202	9,158	2,798	3,935	3,999	5,123
Amusement and recreation services	52	71,439	2,580	858	900	1,086	573
West Germany							
All industries	**1,133**	**7,256,805**	**990,439**	**129,987**	**409,356**	**412,508**	**226,518**
Agriculture, forestry, and fishery	8	3,691	313	2	71	71	13
Contract construction	9	4,526	1,086	25	449	449	1,149
Manufacturing	888	6,810,139	941,955	119,176	394,389	397,506	203,949
Food and kindred products	74	249,466	32,712	4,144	13,468	13,504	14,820
Textile mill products	8	30,806	2,505	313	1,015	1,015	500
Paper and allied products	14	37,440	13,012	53	6,464	6,464	1,999
Printing and publishing	27	27,139	3,458	1,105	1,231	1,231	957
Chemicals and allied products	123	514,995	66,348	19,348	24,172	24,190	17,142
Petroleum refining and related industries	98	1,941,630	30,031	48,141	7,504	8,297	3,374
Rubber and miscellaneous plastics products	16	111,647	4,617	4,352	474	474	305
Stone, clay, and glass products	27	135,795	16,936	168	6,816	6,816	2,460
Primary metal industries	19	54,684	1,762	724	352	352	179
Fabricated metal products, except machinery and transportation equipment	64	163,709	21,275	1,920	6,648	6,660	10,206
Machinery, except electrical	124	813,737	189,314	5,543	94,241	94,412	40,664
Electrical equipment and supplies	146	812,706	381,623	30,589	155,026	157,129	25,048
Motor vehicles and equipment	27	1,588,002	145,287	363	62,344	62,344	73,894
Transportation equipment, except motor vehicles	25	34,909	3,719	478	1,514	1,514	1,491
Scientific instruments, photographic equipment, watches and clocks	55	206,941	25,439	1,017	11,142	11,142	9,780

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 5.—Assets, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation and selected major industry of U.S. corporation	Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Distributions
					Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Europe—Continued							
West Germany—Continued							
Transportation, communication, electric, gas, and sanitary services	28	39,792	1,374	3,975	297	297	179
Transportation	21	7,079	982	43	148	148	160
Communication	6	32,311	391	3,932	148	148	19
Wholesale and retail trade	92	177,669	23,826	1,730	8,406	8,406	11,578
Wholesale trade	88	98,446	7,600	1,568	2,848	2,848	2,158
Machinery, equipment, and supplies	32	6,217	569	44	192	192	24
Retail trade	6	79,223	16,226	162	5,558	5,558	9,418
General merchandise stores	3	75,903	15,913	—	5,485	5,485	9,293
Finance, insurance, and real estate	47	184,575	12,694	3,598	4,234	4,249	7,420
Banking	4	80,140	1,343	109	632	632	669
Credit agencies other than banks	19	61,073	3,375	1,660	889	889	468
Holding and other investment companies	10	34,573	7,871	705	2,672	2,672	6,276
Insurance carriers	7	1,130	102	926	41	56	7
Services	55	35,570	9,135	1,481	1,525	1,525	2,232
Business services	30	27,605	8,098	495	1,250	1,250	1,791
Amusement and recreation services	19	5,696	332	960	107	107	21
Africa							
All industries	**829**	**3,431,044**	**346,712**	**26,556**	**79,530**	**79,533**	**98,590**
Mining	18	92,261	34,315	38	9,212	9,212	17,660
Metal mining	9	44,652	33,672	14	9,212	9,212	16,500
Crude petroleum and natural gas	8	38,542	643	24	—	—	35
Contract construction	18	29,787	2,372	409	126	126	199
Manufacturing	603	2,795,727	243,774	23,940	59,438	59,441	60,625
Food and kindred products	48	59,420	4,514	1,205	1,227	1,227	1,417
Textile mill products	5	1,635	1,645	25	51	51	66
Paper and allied products	9	29,394	3,830	—	1,389	1,389	344
Chemicals and allied products	140	136,323	21,714	1,852	7,842	7,845	7,640
Petroleum refining and related industries	87	1,213,172	81,876	8,059	16,054	16,054	18,187
Rubber and miscellaneous plastics products	20	110,240	23,535	(1)	8,546	8,546	9,996
Stone, clay, and glass products	5	27,577	541	4,192	193	193	—
Primary metal industries	27	547,666	42,961	9	5,833	5,833	10,628
Fabricated metal products, except machinery and transportation equipment	25	23,391	3,841	185	1,346	1,346	1,785
Machinery, except electrical	72	175,513	21,024	1,594	6,412	6,412	3,026
Electrical equipment and supplies	36	68,778	4,966	2,905	1,468	1,468	83
Motor vehicles and equipment	44	294,778	22,802	2,266	6,332	6,332	3,302
Transportation equipment, except motor vehicles	13	23,265	944	691	—	—	974
Scientific instruments, photographic equipment, watches and clocks	29	28,603	3,719	84	1,234	1,234	1,342
Transportation, communication, electric, gas, and sanitary services	39	73,499	7,572	110	37	37	90
Transportation	38	73,152	7,471	110	—	—	90
Wholesale and retail trade	46	224,571	52,030	1,100	8,406	8,406	14,802
Wholesale trade	38	224,571	52,030	1,100	8,406	8,406	14,802
Finance, insurance, and real estate	13	122,532	1,404	440	297	297	551
Banking	4	108,368	343	173	117	117	395
Holding and other investment companies	3	2,212	384	—	110	110	28
Real estate	3	9,232	479	40	—	—	—
Services	91	92,340	5,245	599	2,014	2,014	4,663
Business services	15	8,756	1,108	208	154	154	616
Amusement and recreation services	65	73,920	3,521	391	1,685	1,685	3,543
Liberia							
All industries	**147**	**1,622,096**	**145,372**	**6,265**	**8,962**	**8,965**	**30,543**
Mining	11	48,143	7,383	24	—	—	3,365
Metal mining	4	2,499	6,740	—	—	—	2,205
Crude petroleum and natural gas	6	36,577	643	24	—	—	35
Contract construction	12	19,948	1,636	403	121	121	199
Manufacturing	83	1,343,147	94,732	4,934	8,754	8,757	15,889
Food and kindred products	8	7,341	236	164	—	—	—
Chemicals and allied products	3	2,207	141	169	—3	—	—
Petroleum refining and related industries	30	812,105	42,754	4,535	753	753	180
Rubber and miscellaneous plastics products	6	50,169	6,979	(1)	2,557	2,557	2,535
Primary metal industries	12	393,500	37,445	9	4,495	4,495	9,578
Machinery, except electrical	4	37,727	3,505	24	231	231	36
Motor vehicles and equipment	7	20,837	2,785	(1)	704	704	2,245
Transportation equipment, except motor vehicles	10	18,469	871	—	—	—	974
Transportation, communication, electric, gas, and sanitary services	19	68,284	7,365	27	—	—	90
Transportation	19	68,284	7,365	27	—	—	90
Wholesale and retail trade	11	78,081	32,851	815	—	—	10,300
Wholesale trade	11	78,081	32,851	815	—	—	10,300
Finance, insurance, and real estate	6	57,774	732	40	87	87	300
Real estate	3	9,232	479	40	—	—	—
Services	5	6,719	673	22	—	—	400

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 5.—Assets, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation and selected major industry of U.S. corporation	Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Distributions
					Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Africa—Continued							
South Africa, Republic of							
All industries	**404**	**1,260,313**	**170,529**	**11,633**	**59,411**	**59,411**	**62,836**
Mining	6	41,714	26,932	—	9,212	9,212	14,295
Metal mining	4	39,749	26,932	—	9,212	9,212	14,295
Manufacturing	301	975,163	122,107	10,701	41,433	41,433	39,842
Food and kindred products	28	45,739	4,106	726	1,199	1,199	1,417
Textile mill products	3	1,481	160	25	30	30	43
Paper and allied products	6	28,721	3,757	—	1,360	1,360	316
Chemicals and allied products	62	96,924	17,950	788	6,487	6,487	6,689
Petroleum refining and related industries	12	207,014	28,469	2,342	10,652	10,652	15,460
Rubber and miscellaneous plastics products	6	37,708	13,706	—	4,760	4,760	7,036
Stone, clay, and glass products	3	5,414	541	—	193	193	—
Primary metal industries	12	13,916	3,334	—	1,314	1,314	1,050
Fabricated metal products, except machinery and transportation equipment	15	16,250	3,312	154	1,221	1,221	1,570
Machinery, except electrical	36	117,601	14,928	1,027	5,239	5,239	2,728
Electrical equipment and supplies	16	56,212	3,581	2,745	1,094	1,094	70
Motor vehicles and equipment	30	268,974	19,905	1,953	5,628	5,628	1,057
Scientific instruments, photographic equipment, watches and clocks	16	22,795	2,854	31	876	876	726
Transportation, communication, electric, gas, and sanitary services	10	597	101	83	37	37	—
Wholesale and retail trade	13	108,334	16,361	89	6,556	6,556	4,185
Wholesale trade	11	108,334	16,361	89	6,556	6,556	4,185
Finance, insurance, and real estate	6	57,136	672	227	210	210	251
Services	66	76,752	4,342	527	1,958	1,958	4,263
Business services	9	3,288	435	185	154	154	216
Amusement and recreation services	56	72,138	3,484	342	1,685	1,685	3,543
Asia							
All industries	**1,006**	**3,184,391**	**587,398**	**41,344**	**226,438**	**228,694**	**220,932**
Contract construction	14	6,088	1,353	166	142	142	59
Manufacturing	757	2,780,450	560,168	36,142	219,064	220,686	217,631
Food and kindred products	74	229,765	25,849	2,598	8,136	8,157	6,050
Textile mill products	6	7,332	671	—	187	187	398
Apparel and other fabricated textile products	3	2,206	341	—	57	57	—
Lumber and wood products, except furniture	7	14,968	5,983	55	1,832	1,832	3,660
Paper and allied products	19	66,883	6,820	2,685	2,139	2,139	453
Printing and publishing	12	27,731	761	111	347	372	187
Chemicals and allied products	226	438,825	90,766	4,819	36,542	36,797	30,909
Petroleum refining and related industries	67	1,119,467	258,285	21,756	110,365	111,637	145,521
Rubber and miscellaneous plastics products	25	137,955	25,400	330	8,060	8,060	9,021
Stone, clay, and glass products	21	15,736	396	426	18	18	33
Primary metal industries	12	23,822	2,615	381	508	508	640
Fabricated metal products, except machinery and transportation equipment	15	5,139	618	140	88	88	256
Machinery, except electrical	105	430,559	104,610	491	40,926	40,926	14,129
Electrical equipment and supplies	81	106,674	15,955	1,843	3,787	3,814	4,329
Motor vehicles and equipment	17	50,107	3,428	92	981	981	208
Transportation equipment, except motor vehicles	4	5,277	845	—	113	113	—
Scientific instruments, photographic equipment, watches and clocks	32	76,176	13,209	265	4,595	4,617	1,169
Transportation, communication, electric, gas, and sanitary services	33	21,628	995	76	214	214	184
Transportation	27	7,280	170	74	38	38	—
Communication	4	12,061	767	2	161	161	184
Wholesale and retail trade	112	166,376	18,182	2,866	5,438	6,072	2,145
Wholesale trade	104	165,199	17,975	2,707	5,438	6,072	2,145
Machinery, equipment, and supplies	14	4,012	123	20	70	70	—
Retail trade	8	1,177	207	159	—	—	—
General merchandise stores	8	1,177	207	159	—	—	—
Finance, insurance, and real estate	50	195,857	3,665	1,795	578	578	624
Credit agencies other than banks	5	1,675	192	152	17	17	—
Holding and other investment companies	23	175,236	2,337	1,626	505	505	414
Real estate	6	5,247	871	—	12	12	—
Services	34	13,562	3,031	296	1,002	1,002	289
Business services	17	6,440	650	1	236	236	35
Amusement and recreation services	13	2,694	265	295	116	116	115
Japan							
All industries	**264**	**1,005,204**	**143,529**	**5,303**	**59,762**	**59,791**	**19,011**
Manufacturing	203	988,593	140,836	3,526	58,514	58,543	18,779
Food and kindred products	18	21,700	3,697	525	1,814	1,814	72
Printing and publishing	5	24,102	398	108	190	215	—
Chemicals and allied products	40	124,761	27,781	344	11,978	11,978	7,060
Petroleum refining and related industries	22	424,233	6,576	1,491	2,806	2,806	69
Rubber and miscellaneous plastics products	4	9,259	1,293	17	439	439	295

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 5.—Assets, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation and selected major industry of U.S. corporation	Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Distributions
					Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Asia—Continued							
Japan—Continued							
Manufacturing—Continued							
Primary metal industries	4	1,878	666	278	8	8	—
Machinery, except electrical	51	300,025	87,058	46	35,423	35,423	9,988
Electrical equipment and supplies	23	18,263	4,545	568	2,135	2,135	903
Motor vehicles and equipment	6	12,196	1,028	83	430	430	—
Scientific instruments, photographic equipment, watches and clocks	16	44,515	7,300	—	3,194	3,198	392
Transportation, communication, electric, gas, and sanitary services	7	2,579	121	2	47	47	—
Wholesale and retail trade	38	7,626	1,162	1,382	623	623	—
Wholesale trade	37	7,199	1,162	1,223	623	623	—
Machinery, equipment, and supplies	4	1,388	110	(1)	43	43	—
Services	9	4,478	1,387	257	569	569	222
Business services	3	1,956	254	—	122	122	—
Amusement and recreation services	5	1,180	171	257	69	69	83
Philippines							
All industries	158	749,440	81,839	11,734	24,228	24,236	31,241
Contract construction	6	4,093	1,297	(1)	121	121	59
Manufacturing	128	634,400	68,938	11,703	20,397	20,405	29,983
Food and kindred products	23	162,208	18,541	227	5,182	5,182	4,984
Textile mill products	3	4,616	289	—	76	76	214
Lumber and wood products, except furniture	3	7,421	1,537	55	451	451	598
Paper and allied products	5	30,610	3,346	39	1,028	1,028	—
Chemicals and allied products	40	84,260	13,277	464	4,173	4,173	6,419
Petroleum refining and related industries	11	200,150	7,527	10,657	2,448	2,456	6,739
Rubber and miscellaneous plastics products	4	43,453	9,606	—	3,050	3,050	5,467
Primary metal industries	3	14,913	1,414	—	269	269	640
Machinery, except electrical	11	57,810	8,234	27	2,547	2,547	2,665
Electrical equipment and supplies	10	19,612	3,192	121	601	601	1,851
Transportation, communication, electric, gas, and sanitary services	6	11,133	435	—	121	121	—
Wholesale and retail trade	16	96,014	10,987	20	3,536	3,536	1,156
Wholesale trade	16	96,014	10,987	20	3,536	3,536	1,156
Services	4	2,165	162	—	46	46	43
Oceania							
All industries	1,217	4,642,057	390,316	29,652	160,445	160,728	88,131
Mining	26	76,421	2,910	3,063	505	505	—
Crude petroleum and natural gas	20	20,276	2,909	1,538	505	505	—
Contract construction	29	65,422	4,429	852	1,637	1,637	803
Manufacturing	898	3,914,875	345,099	23,319	141,883	142,166	80,044
Food and kindred products	99	205,601	32,349	2,850	6,989	7,029	6,978
Textile mill products	6	14,667	475	276	75	75	31
Apparel and other fabricated textile products	11	4,346	393	187	175	175	—
Paper and allied products	5	21,194	7,177	—	3,300	3,300	1,874
Printing and publishing	41	20,909	1,097	2,327	154	163	71
Chemicals and allied products	191	477,129	47,068	3,449	18,941	18,941	15,623
Petroleum refining and related industries	72	681,693	14,024	1,248	11,467	11,520	1,236
Rubber and miscellaneous plastics products	78	146,425	7,912	5,161	3,510	3,513	111
Stone, clay, and glass products	4	12,069	1,642	—	713	713	554
Primary metal industries	41	686,793	32,894	639	10,596	10,596	6,958
Fabricated metal products, except machinery and transportation equipment	38	49,733	5,619	563	2,715	2,715	414
Machinery, except electrical	81	398,258	43,415	3,585	20,074	20,252	11,975
Electrical equipment and supplies	60	153,608	14,774	1,310	4,604	4,604	3,731
Motor vehicles and equipment	57	769,107	102,010	1,247	43,868	43,868	22,954
Transportation equipment, except motor vehicles	20	43,586	3,966	43	1,711	1,711	504
Scientific instruments, photographic equipment, watches and clocks	61	142,150	18,050	275	8,388	8,388	3,850
Transportation, communication, electric, gas, and sanitary services	20	18,927	2,588	348	640	640	2,544
Communication	12	6,206	2,466	43	586	586	2,450
Electric, gas, and sanitary services	5	12,702	118	301	54	54	94
Wholesale and retail trade	46	384,420	21,967	306	10,476	10,476	727
Wholesale trade	36	367,416	21,468	166	10,407	10,407	727
Groceries and related products	12	38,364	1,823	37	697	697	—
Retail trade	9	17,004	390	140	29	29	—
Finance, insurance, and real estate	36	73,233	3,972	1,396	1,027	1,027	71
Credit agencies other than banks	12	47,061	2,302	239	302	302	—
Holding and other investment companies	16	17,291	1,265	1,132	579	579	71
Insurance carriers	4	2,658	326	—	135	135	—

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 5.—Assets, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation of Controlled Foreign Corporation and selected major industry of U.S. corporation	Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Distributions
					Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Oceania—Continued							
Services	161	95,643	7,424	370	3,805	3,805	3,942
Business services	32	25,408	3,470	119	1,224	1,224	784
Amusement and recreation services	127	69,877	3,922	251	2,581	2,581	3,158
Australia							
All industries	**1,051**	**4,396,990**	**382,631**	**27,141**	**146,420**	**146,594**	**81,644**
Mining	26	76,421	2,910	3,083	505	505	—
Crude petroleum and natural gas	20	20,276	2,909	1,538	505	505	—
Contract construction	24	60,920	3,938	852	1,449	1,449	803
Manufacturing	758	3,716,471	321,790	20,858	130,246	130,520	73,760
Food and kindred products	81	192,402	30,721	2,848	6,300	6,340	6,774
Textile mill products	6	14,667	475	276	75	75	31
Apparel and other fabricated textile products	6	3,753	354	167	162	162	—
Paper and allied products	4	20,030	6,867	—	3,160	3,160	1,788
Printing and publishing	35	20,266	1,012	2,252	132	132	48
Chemicals and allied products	151	456,691	43,926	3,371	17,445	17,445	14,776
Petroleum refining and related industries	63	616,571	12,733	458	10,857	10,910	694
Rubber and miscellaneous plastics products	69	136,170	5,244	5,161	2,218	2,221	73
Stone, clay, and glass products	4	12,069	1,642	—	713	713	554
Primary metal industries	37	688,633	32,887	620	10,585	10,585	6,957
Fabricated metal products, except machinery and transportation equipment	32	49,030	5,472	556	2,666	2,666	413
Machinery, except electrical	69	372,177	42,584	2,163	19,685	19,863	11,603
Electrical equipment and supplies	46	149,744	14,501	1,243	4,505	4,505	3,720
Motor vehicles and equipment	54	724,882	90,695	1,247	38,086	38,086	19,007
Transportation equipment, except motor vehicles	17	43,245	3,908	43	1,687	1,687	504
Scientific instruments, photographic equipment, watches and clocks	54	133,374	16,706	274	7,472	7,472	3,482
Transportation, communication, electric, gas, and sanitary services	19	18,927	2,588	346	640	640	2,544
Communication	11	6,206	2,466	43	586	586	2,450
Electric, gas, and sanitary services	5	12,702	118	301	54	54	94
Wholesale and retail trade	37	348,357	18,856	306	8,679	8,679	615
Wholesale trade	29	332,867	18,417	166	8,610	8,610	615
Groceries and related products	10	29,391	398	37	—	—	—
Retail trade	7	15,490	330	140	29	29	—
Finance, insurance, and real estate	31	70,123	3,602	1,385	840	840	19
Credit agencies other than banks	10	47,061	2,302	239	302	302	—
Holding and other investment companies	14	15,687	895	1,132	392	392	19
Insurance carriers	4	2,658	326	—	135	135	—
Services	155	92,655	7,020	331	3,589	3,589	3,903
Business services	31	25,407	3,470	118	1,224	1,224	784
Amusement and recreation services	122	66,890	3,518	213	2,365	2,365	3,119
Puerto Rico And United States Possessions							
All industries	**361**	**793,088**	**60,993**	**9,830**	**10,481**	**10,501**	**8,328**
Mining	5	35,184	1,600	—	561	561	—
Crude petroleum and natural gas	4	34,982	1,600	—	561	561	—
Contract construction	16	10,321	609	120	—	—	—
Manufacturing	213	560,003	49,386	4,850	7,582	7,598	8,198
Food and kindred products	24	64,896	5,933	1,211	1,799	1,799	155
Textile mill products	10	12,921	2,529	(1)	101	101	—
Apparel and other fabricated textile products	11	8,451	1,367	41	91	91	—
Paper and allied products	3	3,890	1,104	—	382	382	125
Printing and publishing	10	5,730	617	94	213	213	—
Chemicals and allied products	21	141,147	19,352	2,567	642	642	6,869
Petroleum refining and related industries	6	75,637	2,594	2	714	714	200
Rubber and miscellaneous plastics products	8	11,149	601	124	20	20	—
Primary metal industries	5	40,554	459	—	79	79	—
Fabricated metal products, except machinery and transportation equipment	8	4,312	868	—	14	14	200
Machinery, except electrical	25	47,756	2,793	120	768	768	—
Electrical equipment and supplies	49	77,887	2,748	512	884	900	155
Motor vehicles and equipment	3	28,677	459	106	75	75	194
Scientific instruments, photographic equipment, watches and clocks	15	17,865	4,128	—	1,616	1,616	300
Transportation, communication, electric, gas, and sanitary services	22	42,873	1,130	2,017	259	259	13
Transportation	22	42,873	1,130	2,017	259	259	13
Wholesale and retail trade	31	21,088	1,963	932	552	556	68
Wholesale trade	7	5,930	838	—	296	296	—
Retail trade	24	15,158	1,025	932	256	260	68
Finance, insurance, and real estate	60	82,562	2,500	1,882	648	648	49
Credit agencies other than banks	24	56,752	1,520	941	368	368	—
Holding and other investment companies	22	8,724	732	139	213	213	—
Real estate	5	5,791	227	762	63	63	—
Services	14	35,057	3,805	29	879	879	—
Business services	8	25,868	1,133	—	274	274	—

[1]Less than $500 per return.

NOTE: See text for explanatory statements, including Geographic classifications under "Explanation of Terms" and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 6.—Assets, Earnings, and Total Transactions of Controlled Foreign Corporations, by Selected Major Industry of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major industry of U.S. corporation	Selected major industry of Controlled Foreign Corporation: Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)
	All industries					
All industries	**20,895**	**96,831,002**	**6,674,110**	**930,552**	**11,058,016**	**16,785,767**
Agriculture, forestry, and fishery	112	119,572	12,913	379	4,553	5,396
Mining	268	876,821	77,745	9,200	33,261	55,039
Crude petroleum and natural gas	170	365,357	24,442	5,470	22,030	24,844
Contract construction	416	917,533	85,994	17,916	104,186	171,285
Manufacturing	15,734	79,688,130	7,481,355	809,542	9,747,981	15,185,263
Food and kindred products	1,543	4,465,347	472,117	50,749	318,132	475,997
Chemicals and allied products	3,060	10,845,893	1,200,050	100,594	789,080	1,891,824
Petroleum refining and related industries	1,393	21,438,750	1,226,483	276,794	3,109,928	4,211,815
Machinery, except electrical	1,966	7,978,438	1,109,440	81,376	678,923	1,924,724
Electrical equipment and supplies	1,636	6,530,490	858,628	94,171	575,880	950,348
Motor vehicles and equipment	914	10,895,073	915,955	71,885	2,485,849	3,114,845
Scientific instruments, photographic equipment, watches and clocks	758	2,201,215	354,327	11,018	141,191	594,809
Transportation, communication, electric, gas, and sanitary services	613	2,092,259	138,452	16,338	167,729	158,471
Wholesale and retail trade	1,464	5,177,089	536,557	26,818	550,085	768,047
Finance, insurance, and real estate	1,039	6,983,394	231,796	34,008	337,943	265,041
Holding and other investment companies	368	857,164	85,523	18,595	103,649	83,724
Services	1,249	976,204	109,298	16,351	112,278	177,225
	Agriculture, forestry, and fishery					
All industries	**146**	**232,574**	**22,164**	**2,915**	**44,914**	**30,841**
Agriculture, forestry, and fishery	27	30,451	4,905	143	2,795	3,743
Manufacturing	94	189,912	16,392	2,051	41,744	26,455
Food and kindred products	53	84,764	4,219	990	10,869	15,315
Chemicals and allied products	5	8,649	1,442	7	112	193
Machinery, except electrical	19	14,980	1,370	461	346	1,157
Wholesale and retail trade	24	12,094	864	721	375	643
	Mining: Total					
All industries	**325**	**3,022,957**	**243,147**	**34,292**	**253,293**	**266,561**
Mining	107	436,322	67,188	8,203	20,132	40,264
Crude petroleum and natural gas	75	88,303	18,056	4,545	10,948	12,569
Manufacturing	172	2,387,425	155,981	25,342	225,708	211,016
Chemicals and allied products	44	239,854	15,821	8,633	25,049	48,450
Petroleum refining and related industries	45	1,228,932	63,028	9,448	89,366	124,915
Machinery, except electrical	8	7,118	2,224	116	2,412	2,724
Electrical equipment and supplies	14	44,882	6,253	504	4,067	7,534
Scientific instruments, photographic equipment, watches and clocks	6	3,772	60	224	—	—
Transportation, communication, electric, gas, and sanitary services	12	119,962	17,685	305	6,472	13,337
Wholesale and retail trade	28	52,982	2,236	203	962	1,811
Finance, insurance, and real estate	4	25,303	—	239	—	70
	Mining: Crude petroleum and natural gas					
All industries	**173**	**1,277,389**	**89,835**	**17,345**	**111,581**	**150,046**
Mining	79	96,439	18,312	4,545	10,948	14,634
Crude petroleum and natural gas	75	88,303	18,056	4,545	10,948	12,569
Manufacturing	73	1,012,256	56,933	12,386	96,710	124,199
Chemicals and allied products	7	34,848	1,243	2,679	6,557	1,993
Petroleum refining and related industries	39	924,480	48,435	8,979	85,821	112,790
Machinery, except electrical	3	4,221	913	(*)	230	1,861
Electrical equipment and supplies	14	44,882	6,253	504	4,067	7,534
Scientific instruments, photographic equipment, watches and clocks	6	3,772	60	224	—	—
Transportation, communication, electric, gas, and sanitary services	8	96,687	12,462	159	3,020	9,349
Wholesale and retail trade	7	45,741	2,071	16	884	1,731
Finance, insurance, and real estate	4	25,303	—	239	—	70

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 6.—Assets, Earnings, and Total Transactions of Controlled Foreign Corporations, by Selected Major Industry of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major industry of U.S. corporation	Selected major industry of Controlled Foreign Corporation: Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)
	Mining: Other					
All industries	**152**	**1,745,568**	**153,312**	**16,947**	**141,712**	**116,515**
Mining	28	339,883	48,876	3,658	9,184	25,630
Manufacturing	99	1,375,169	99,048	12,956	128,998	86,817
Chemicals and allied products	37	205,006	14,578	5,954	18,492	46,457
Petroleum refining and related industries	6	304,452	14,593	469	3,545	12,125
Machinery, except electrical	5	2,897	1,311	116	2,182	863
Transportation, communication, electric, gas, and sanitary services	4	23,275	5,223	146	3,452	3,988
Wholesale and retail trade	21	7,241	165	187	78	80
	Contract construction					
All industries	**363**	**795,232**	**82,859**	**22,366**	**117,459**	**158,004**
Contract construction	233	497,074	60,679	16,830	85,421	133,580
Manufacturing	103	276,693	21,387	5,279	31,928	23,475
Food and kindred products	4	23,267	73	831	107	804
Chemicals and allied products	16	42,131	2,078	821	1,024	2,231
Petroleum refining and related industries	14	65,519	3,150	134	2,622	2,285
Machinery, except electrical	12	10,244	1,509	11	1,626	487
Electrical equipment and supplies	10	75,389	7,757	1,584	9,517	8,912
Motor vehicles and equipment	5	7,300	6	1,182	1,681	—
Wholesale and retail trade	18	5,626	573	181	—	783
Services	8	15,322	104	76	100	142
	Manufacturing: Total					
All industries	**7,395**	**48,446,718**	**5,529,470**	**548,932**	**5,929,200**	**8,803,887**
Agriculture, forestry, and fishery	3	10,926	212	84	—	—
Mining	12	23,057	3,298	20	789	1,778
Crude petroleum and natural gas	10	11,337	1,331	—	789	1,758
Contract construction	13	38,108	4,092	321	1,037	959
Manufacturing	6,911	46,276,924	5,313,002	520,312	5,556,222	8,557,751
Food and kindred products	708	3,380,589	407,134	41,842	239,892	300,713
Chemicals and allied products	1,596	8,063,189	974,287	77,548	508,846	1,208,674
Petroleum refining and related industries	261	5,506,367	310,545	119,897	462,074	1,133,033
Machinery, except electrical	847	5,519,272	896,885	61,634	443,654	1,180,856
Electrical equipment and supplies	692	3,893,991	693,404	63,880	370,741	514,743
Motor vehicles and equipment	225	7,671,213	751,509	54,133	2,359,667	2,588,003
Scientific instruments, photographic equipment, watches and clocks	362	1,479,728	250,303	7,980	112,156	354,065
Transportation, communication, electric, gas, and sanitary services	86	378,298	31,616	6,574	29,438	21,138
Wholesale and retail trade	195	1,008,179	94,661	5,321	250,158	152,094
Finance, insurance, and real estate	138	684,106	76,904	15,954	91,190	68,999
Holding and other investment companies	91	444,496	68,211	13,891	71,720	58,844
Services	37	29,120	5,685	346	366	1,168
	Manufacturing: Food and kindred products					
All industries	**692**	**3,545,241**	**392,038**	**37,240**	**311,757**	**295,005**
Agriculture, forestry, and fishery	3	10,926	212	84	—	—
Manufacturing	654	3,345,002	381,208	36,193	229,967	289,727
Food and kindred products	573	2,970,928	357,004	34,095	195,340	267,757
Chemicals and allied products	65	263,652	18,417	1,156	23,368	20,388
Machinery, except electrical	8	73,285	4,533	57	10,152	875
Electrical equipment and supplies	3	6,459	258	128	310	—
Wholesale and retail trade	23	149,283	6,379	821	78,976	3,989
Finance, insurance, and real estate	11	24,823	3,777	142	2,809	878
Holding and other investment companies	11	24,823	3,777	142	2,809	878

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 6.—Assets, Earnings, and Total Transactions of Controlled Foreign Corporations, by Selected Major Industry of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major industry of U.S. corporation	Selected major industry of Controlled Foreign Corporation: Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)
	Manufacturing: Chemicals and allied products					
All industries	**1,548**	**7,636,213**	**861,291**	**121,535**	**440,307**	**1,104,750**
Mining	4	4,792	271	—	372	844
Crude petroleum and natural gas	4	4,792	271	—	372	844
Manufacturing	1,497	7,523,567	852,949	119,984	438,464	1,092,118
Food and kindred products	66	285,355	32,140	7,125	26,349	26,199
Chemicals and allied products	1,243	6,100,400	771,661	50,479	389,429	968,511
Petroleum refining and related industries	32	905,672	16,464	57,713	13,039	54,686
Machinery, except electrical	4	3,342	701	—	568	340
Electrical equipment and supplies	4	5,288	355	1,248	596	3,697
Scientific instruments, photographic equipment, watches and clocks	21	37,491	13,108	14	570	8,032
Transportation, communication, electric, gas, and sanitary services	16	16,194	963	148	—	892
Wholesale and retail trade	28	62,185	4,032	1,403	1,468	10,853
	Manufacturing: Petroleum refining and related industries					
All industries	**153**	**5,019,444**	**340,689**	**66,160**	**583,269**	**1,145,095**
Manufacturing	143	4,500,708	281,975	59,508	446,678	1,049,692
Chemicals and allied products	6	9,611	982	49	434	1,695
Petroleum refining and related industries	126	4,474,099	279,522	59,236	446,237	1,047,995
Machinery, except electrical	7	13,361	1,227	172	—	—
Wholesale and retail trade	7	494,175	58,424	—	136,152	95,082
	Manufacturing: Machinery, except electrical					
All industries	**1,005**	**6,218,525**	**982,294**	**78,756**	**546,179**	**1,283,823**
Contract construction	6	3,823	754	26	189	366
Manufacturing	964	6,166,059	979,858	75,234	542,444	1,277,747
Food and kindred products	10	27,157	3,770	204	344	588
Chemicals and allied products	28	90,968	6,991	1,483	6,288	16,624
Petroleum refining and related industries	13	21,696	2,176	161	1,308	1,277
Machinery, except electrical	718	5,176,341	865,356	56,720	410,947	1,111,906
Electrical equipment and supplies	47	253,751	11,672	7,553	11,645	56,409
Motor vehicles and equipment	26	185,661	29,099	1,674	70,736	29,264
Scientific instruments, photographic equipment, watches and clocks	8	23,430	420	870	859	2,765
Transportation, communication, electric, gas, and sanitary services	5	19,281	24	1,042	175	1,022
Wholesale and retail trade	17	3,055	796	478	149	1,422
Finance, insurance, and real estate	9	21,752	534	1,938	3,193	3,206
Holding and other investment companies	4	15,274	256	1,736	3,164	2,613
	Manufacturing: Electrical equipment and supplies					
All industries	**710**	**3,987,823**	**741,025**	**59,941**	**397,226**	**559,044**
Manufacturing	673	3,874,007	719,406	59,473	370,407	541,619
Food and kindred products	4	3,129	292	17	175	231
Chemicals and allied products	36	289,797	38,036	2,951	4,348	41,503
Petroleum refining and related industries	3	10,322	108	103	8	2,593
Machinery, except electrical	15	19,601	1,471	578	2,567	2,819
Electrical equipment and supplies	546	3,260,656	642,481	53,570	332,007	433,546
Motor vehicles and equipment	7	58,252	12,714	259	2,988	15,801
Scientific instruments, photographic equipment, watches and clocks	12	21,930	4,374	153	18,692	19,248
Transportation, communication, electric, gas, and sanitary services	15	44,776	7,849	127	1,089	4,704
Wholesale and retail trade	6	38,715	3,296	86	2,325	2,105
Finance, insurance, and real estate	8	22,303	8,943	143	23,372	9,768
Services	7	7,810	1,179	112	—	105
	Manufacturing: Motor vehicles and equipment					
All industries	**241**	**7,786,901**	**753,758**	**53,981**	**2,305,881**	**2,594,401**
Manufacturing	232	7,716,642	748,305	53,981	2,295,433	2,585,618
Food and kindred products	3	7,530	929	—	95	211
Petroleum refining and related industries	3	16,488	1,831	2,335	8	11,483
Electrical equipment and supplies	6	74,269	16,189	12	1,001	1,796
Motor vehicles and equipment	159	7,226,495	693,377	49,602	2,262,452	2,536,078
Transportation, communication, electric, gas, and sanitary services	3	21,578	1,828	—	2,095	6,628
Services	3	12,133	2,803	—	8	—

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 6.—Assets, Earnings, and Total Transactions of Controlled Foreign Corporations, by Selected Major Industry of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major industry of U.S. corporation	Selected major industry of Controlled Foreign Corporation: Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)
	Manufacturing: Scientific instruments, photographic equipment, watches and clocks					
All industries	**356**	**1,459,271**	**249,527**	**6,433**	**101,931**	**355,543**
Manufacturing	326	1,414,699	240,159	5,899	94,547	338,041
Chemicals and allied products	14	45,083	6,917	11	5,150	15,849
Electrical equipment and supplies	9	16,403	1,376	105	678	1,951
Scientific instruments, photographic equipment, watches and clocks	283	1,322,852	228,174	5,412	88,083	312,738
Wholesale and retail trade	15	21,141	2,438	44	5,250	13,157
Finance, insurance, and real estate	11	23,201	6,815	452	2,050	6,345
Holding and other investment companies	7	16,412	6,244	195	809	4,871
	Manufacturing: Other					
All industries	**2,691**	**12,795,500**	**1,208,848**	**124,888**	**1,242,650**	**1,466,226**
Mining	5	17,707	2,524	20	377	190
Crude petroleum and natural gas	3	5,987	557	—	377	170
Contract construction	4	7,449	152	286	764	555
Manufacturing	2,422	11,736,240	1,109,142	110,040	1,138,282	1,385,189
Food and kindred products	52	86,321	12,969	401	17,589	5,727
Chemicals and allied products	203	1,259,062	133,143	21,419	79,783	123,595
Petroleum refining and related industries	24	78,090	10,444	349	1,474	14,999
Machinery, except electrical	92	226,833	23,019	2,107	19,207	64,561
Electrical equipment and supplies	77	276,826	21,057	1,264	24,497	17,342
Motor vehicles and equipment	30	181,763	16,319	1,181	20,981	4,707
Scientific instruments, photographic equipment, watches and clocks	38	74,025	4,227	1,531	3,952	11,282
Transportation, communication, electric, gas, and sanitary services	46	261,262	20,490	5,257	26,074	7,481
Wholesale and retail trade	99	239,596	19,296	2,489	25,838	25,475
Finance, insurance, and real estate	94	528,745	55,850	6,627	50,977	46,335
Holding and other investment companies	65	345,824	49,058	5,166	41,577	40,422
Services	21	4,501	1,394	167	338	1,001
	Transportation, communication, electric, gas, and sanitary services					
All industries	**682**	**4,429,300**	**283,092**	**32,056**	**750,215**	**438,362**
Agriculture, forestry, and fishery	8	38,422	4,216	4	—	1,090
Mining	35	215,040	3,640	600	3,468	3,504
Crude petroleum and natural gas	20	180,782	3,224	572	2,335	2,474
Contract construction	12	271,539	7,495	398	4,755	10,582
Manufacturing	256	3,053,259	195,816	19,912	680,660	372,290
Food and kindred products	27	19,974	1,966	173	717	5,438
Chemicals and allied products	19	28,116	1,987	21	2,159	1,214
Petroleum refining and related industries	99	2,432,883	144,810	17,996	575,823	345,526
Machinery, except electrical	11	16,918	725	649	763	1,516
Electrical equipment and supplies	34	90,872	7,498	304	2,488	5,219
Transportation, communication, electric, gas, and sanitary services	294	599,764	52,625	7,463	46,333	43,966
Wholesale and retail trade	55	213,374	16,464	3,123	9,980	6,602
Finance, insurance, and real estate	18	30,119	1,950	279	5,009	223
Holding and other investment companies	8	10,147	1,164	—	4,520	113
Services	4	7,783	886	277	10	105
	Wholesale and retail trade					
All industries	**4,770**	**21,802,155**	**1,854,576**	**220,982**	**2,822,200**	**5,445,057**
Agriculture, forestry, and fishery	47	32,815	3,301	146	1,719	563
Mining	11	13,143	868	299	278	1,446
Crude petroleum and natural gas	3	6,413	157	290	—	—
Manufacturing	3,753	17,375,609	1,422,152	197,590	2,341,889	4,785,956
Food and kindred products	210	400,101	24,275	4,731	34,334	48,411
Chemicals and allied products	600	1,051,830	135,233	10,529	118,685	485,252
Petroleum refining and related industries	515	9,733,229	667,707	117,159	1,746,387	2,143,151
Machinery, except electrical	548	1,659,452	170,191	14,948	136,216	666,081
Electrical equipment and supplies	391	1,182,329	78,181	24,850	124,584	317,856
Motor vehicles and equipment	420	1,450,814	132,236	11,909	46,274	461,247
Scientific instruments, photographic equipment, watches and clocks	232	650,819	98,624	2,488	23,812	235,811
Transportation, communication, electric, gas, and sanitary services	48	691,215	23,336	1,039	30,834	57,025
Wholesale and retail trade	762	3,465,036	387,688	15,209	235,165	549,740
Finance, insurance, and real estate	120	214,967	15,586	6,582	10,848	49,458
Holding and other investment companies	77	92,134	7,679	9,776	7,692	17,247
Services	28	8,715	1,347	117	1,156	863

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 6.—Assets, Earnings, and Total Transactions of Controlled Foreign Corporations, by Selected Major Industry of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major industry of U.S. corporation	Selected major industry of Controlled Foreign Corporation: Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)
	Finance, insurance, and real estate: Total					
All industries	**1,533**	**13,380,623**	**384,576**	**26,191**	**721,734**	**1,092,433**
Agriculture, forestry, and fishery	6	2,384	272	1	4	—
Mining	17	67,363	2,699	75	1,028	7,304
Crude petroleum and natural gas	10	58,730	1,638	60	994	7,301
Contract construction	15	64,191	3,084	155	6,408	3,965
Manufacturing	873	6,896,441	203,994	13,597	431,978	869,478
Food and kindred products	83	387,621	31,486	1,178	24,883	92,516
Chemicals and allied products	167	1,217,014	54,034	1,038	98,353	114,278
Petroleum refining and related industries	107	1,631,417	16,260	5,717	16,527	424,285
Machinery, except electrical	88	410,668	22,885	1,105	40,260	36,840
Electrical equipment and supplies	110	539,528	18,633	650	24,742	49,689
Motor vehicles and equipment	96	1,644,319	29,672	533	70,863	38,379
Scientific instruments, photographic equipment, watches and clocks	16	26,080	1,338	11	870	225
Transportation, communication, electric, gas, and sanitary services	28	215,233	12,067	63	53,185	21,020
Wholesale and retail trade	67	278,170	29,358	960	43,951	52,015
Finance, insurance, and real estate	390	5,671,027	120,808	9,507	180,574	132,029
Holding and other investment companies	42	200,430	3,717	900	1,203	4,324
Services	118	185,814	12,294	1,833	4,606	6,622
	Finance, insurance, and real estate: Holding and other investment companies					
All industries	**540**	**3,728,464**	**176,905**	**10,807**	**227,309**	**285,198**
Mining	5	12,695	1,094	7	849	849
Contract construction	9	44,568	1,710	114	6,236	3,106
Manufacturing	379	2,973,471	128,649	8,503	138,486	199,699
Food and kindred products	38	233,698	26,084	1,015	20,381	7,967
Chemicals and allied products	89	897,133	47,095	765	85,544	97,110
Petroleum refining and related industries	48	804,030	9,849	3,720	—26,124	51,478
Machinery, except electrical	33	141,398	13,994	740	16,365	7,222
Electrical equipment and supplies	36	205,130	4,772	544	7,531	7,501
Motor vehicles and equipment	18	260,674	7,496	121	8,500	13,641
Scientific instruments, photographic equipment, watches and clocks	7	13,503	580	1	228	145
Transportation, communication, electric, gas, and sanitary services	15	133,484	10,635	9	27,687	20,368
Wholesale and retail trade	44	81,354	16,050	743	20,203	12,416
Finance, insurance, and real estate	69	432,792	12,246	1,374	32,541	43,409
Holding and other investment companies	16	20,768	1,465	338	1,132	3,414
Services	17	48,467	6,250	56	1,307	5,351
	Finance, insurance, and real estate: Other					
All industries	**993**	**9,652,159**	**207,671**	**15,384**	**494,425**	**807,235**
Agriculture, forestry, and fishery	4	751	1	(*)	4	—
Mining	12	54,668	1,605	68	179	6,455
Crude petroleum and natural gas	8	53,071	1,595	60	145	6,452
Contract construction	6	19,623	1,374	41	172	859
Manufacturing	494	3,922,970	75,345	5,094	293,492	669,779
Food and kindred products	45	153,923	5,402	163	4,502	84,549
Chemicals and allied products	78	319,881	6,939	273	12,809	17,168
Petroleum refining and related industries	59	827,387	6,411	1,997	42,651	372,807
Machinery, except electrical	55	269,270	8,891	365	23,895	29,618
Electrical equipment and supplies	74	334,398	13,861	106	17,211	42,188
Motor vehicles and equipment	78	1,383,645	22,176	412	62,363	24,738
Scientific instruments, photographic equipment, watches and clocks	9	12,577	758	10	642	80
Transportation, communication, electric, gas, and sanitary services	13	81,749	1,432	54	25,498	652
Wholesale and retail trade	43	196,816	13,308	217	23,748	39,599
Finance, insurance, and real estate	320	5,238,235	108,562	8,133	148,033	68,620
Holding and other investment companies	26	179,662	2,252	562	71	910
Services	101	137,347	6,044	1,777	3,299	1,271

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 6.—Assets, Earnings, and Total Transactions of Controlled Foreign Corporations, by Selected Major Industry of Controlled Foreign Corporation, and by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major industry of U.S. corporation	Selected major industry of Controlled Foreign Corporation: Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)
	Services					
All industries	**1,690**	**2,345,547**	**207,285**	**30,391**	**339,688**	**376,541**
Agriculture, forestry, and fishery	3	48	2	1	35	—
Mining	7	612	52	3	187	(1)
Crude petroleum and natural gas	6	580	38	3	24	(1)
Contract construction	26	13,858	3,533	182	2,578	12,227
Manufacturing	726	1,323,890	96,360	14,800	180,846	177,455
Food and kindred products	23	7,754	1,055	235	3,231	709
Chemicals and allied products	97	79,894	7,058	1,131	24,827	16,170
Petroleum refining and related industries	74	113,535	2,125	2,041	29,224	7,253
Machinery, except electrical	80	47,322	4,990	1,427	41,607	10,655
Electrical equipment and supplies	114	593,327	41,657	1,570	36,213	39,457
Motor vehicles and equipment	49	68,612	1,697	2,770	6,227	25,359
Scientific instruments, photographic equipment, watches and clocks	46	30,246	3,264	303	1,735	3,757
Transportation, communication, electric, gas, and sanitary services	33	35,950	1,004	357	1,192	1,844
Wholesale and retail trade	54	57,845	4,409	572	8,130	3,966
Finance, insurance, and real estate	47	236,214	15,320	905	46,086	13,159
Holding and other investment companies	10	82,111	4,737	11	17,995	3,147
Services	794	677,132	86,605	13,571	100,634	167,890
	Nature of business not allocable (includes inactive)					
All industries	**3,990**	**2,373,896**	**66,941**	**12,427**	**279,313**	**174,081**
Agriculture, forestry, and fishery	18	4,528	5	(1)	—	—
Mining	79	121,284	—	(1)	7,379	743
Crude petroleum and natural gas	46	19,212	—	(1)	6,940	742
Contract construction	115	32,108	6,823	30	3,676	9,968
Manufacturing	2,847	1,907,977	56,261	10,659	257,006	161,385
Food and kindred products	434	161,277	1,909	769	4,099	12,091
Chemicals and allied products	516	115,216	8,110	866	10,025	15,362
Petroleum refining and related industries	276	726,568	18,858	4,400	187,905	31,367
Machinery, except electrical	352	292,464	8,661	1,025	12,039	24,408
Electrical equipment and supplies	270	110,172	5,245	829	3,528	6,938
Motor vehicles and equipment	117	51,914	689	1,358	1,137	835
Scientific instruments, photographic equipment, watches and clocks	93	5,804	512	14	2,618	951
Transportation, communication, electric, gas, and sanitary services	111	51,203	(1)	537	265	117
Wholesale and retail trade	242	83,783	304	528	1,364	393
Finance, insurance, and real estate	322	121,658	1,228	542	4,236	1,103
Holding and other investment companies	139	27,846	15	17	519	49
Services	257	51,355	2,320	131	5,397	372

[1] Less than $500 per return.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 7.—Number of U.S. Corporation Returns and Number of Foreign Corporations With Selected Controlled Foreign Corporation Items, by Selected Country of Incorporation of Controlled Foreign Corporation

[All figures are estimates based on samples]

Selected country of incorporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations										
		Number of foreign corporations	Number with—					Number with receipts from all related persons		Number with payments to all related persons		
			Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes (+)	Current earnings and profits (+) after taxes	Total distributions	Total	Sales of stock in trade	Total	Purchases of stock in trade	Dividends paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All geographic areas	**3,421**	**20,895**	**12,444**	**4,954**	**9,693**	**12,318**	**3,499**	**7,994**	**2,783**	**11,124**	**5,986**	**2,7**
Canada	**2,085**	**4,691**	**2,933**	**897**	**2,341**	**2,921**	**662**	**1,664**	**687**	**2,491**	**1,374**	**4**
Latin America, total	**1,005**	**3,706**	**2,176**	**961**	**1,739**	**2,139**	**597**	**1,413**	**334**	**2,082**	**1,115**	**5**
Mexico	622	1,050	655	259	521	652	129	418	112	632	366	1
Central America, total	312	631	357	164	221	356	104	223	63	324	156	
Costa Rica	48	59	28	19	22	28	8	21	9	31	19	
Guatemala	54	67	37	26	30	37	11	16	5	43	25	
Honduras	17	26	17	5	14	17	5	10	3	19	10	
Nicaragua	18	22	12	8	6	12	5	10	3	14	5	
Panama, excluding Canal Zone	255	431	252	97	141	251	73	161	42	200	84	
Caribbean countries, total	113	189	74	34	43	69	17	32	15	55	34	
Dominican Republic	14	18	9	5	6	9	3	3	3	8	3	
Jamaica	66	85	42	19	22	42	5	26	11	30	19	
South America, total	548	1,834	1,089	503	953	1,061	346	739	143	1,071	558	3
Argentina	187	289	185	75	141	183	58	133	34	205	120	
Brazil	298	520	291	158	252	279	79	211	39	277	135	
Chile	66	92	45	34	43	44	19	34	4	56	36	
Colombia	124	182	117	38	120	112	31	57	16	116	66	
Peru	135	246	116	85	99	109	33	76	21	92	49	
Uruguay	42	52	30	16	24	30	11	27	8	23	15	
Venezuela	251	394	267	84	241	266	99	179	18	269	124	
Other Western Hemisphere, total	**235**	**418**	**219**	**112**	**58**	**218**	**40**	**165**	**36**	**168**	**46**	
The Bahamas	163	263	131	63	27	130	20	100	23	96	25	
Bermuda	57	94	58	28	11	58	14	42	8	42	14	
Europe, total	**1,575**	**8,629**	**4,961**	**2,253**	**3,839**	**4,910**	**1,486**	**3,513**	**1,369**	**4,627**	**2,555**	**1,2**
Common Market countries, total	1,102	3,866	2,460	1,082	1,812	2,432	669	1,784	732	2,307	1,314	5
Belgium	367	499	338	129	245	338	51	238	110	298	198	
France (includes Andorra)	486	979	633	287	422	628	144	444	147	573	283	1
Italy (includes San Marino)	408	644	369	187	317	355	86	283	146	330	210	
Luxembourg	51	70	37	18	16	37	6	26	6	39	15	
Netherlands	362	535	374	123	253	370	90	248	120	348	228	
West Germany	628	1,133	709	333	559	704	292	539	204	713	373	2
Other European countries, total	1,160	4,761	2,502	1,170	2,028	2,478	817	1,729	637	2,320	1,241	6
Austria	136	161	90	58	73	90	13	65	16	79	46	
Denmark	122	232	102	112	74	101	29	101	22	162	64	
Finland	45	61	42	14	40	39	18	19	4	37	22	
Greece	36	44	17	23	10	17	5	20	6	30	14	
Ireland	76	116	62	24	55	63	25	29	15	61	26	
Liechtenstein	26	32	13	9	9	13	5	8	3	10	4	
Norway	71	97	51	27	37	51	16	37	14	57	36	
Portugal	61	74	47	14	40	47	23	36	12	44	25	
Spain	179	289	147	114	131	143	49	84	23	145	87	
Sweden	174	304	149	72	125	150	35	94	38	145	97	
Switzerland	421	678	479	153	421	476	196	389	99	426	194	
United Kingdom	907	2,611	1,271	537	985	1,258	388	828	378	1,092	602	
East European countries	12	25	6	3	8	6	3	7	3	8	5	
Africa, total	**303**	**829**	**518**	**178**	**368**	**513**	**179**	**253**	**61**	**441**	**205**	
North Africa, total	33	57	35	15	28	35	12	13	5	31	15	
Morocco	20	24	19	4	14	19	6	7	3	17	7	
East Africa, total	30	61	37	12	23	36	9	9	4	20	8	
Kenya	22	32	20	7	12	19	5	6	3	10	6	
West and Central Africa, total	119	236	138	62	51	137	30	96	21	120	42	
Liberia	78	147	92	33	22	92	20	62	12	73	12	
Nigeria	32	37	17	12	7	17	—	12	4	17	13	
Southern Africa, total	208	473	306	89	265	303	128	135	31	268	138	
Rhodesia	34	39	22	8	20	22	11	11	3	21	6	
South Africa, Republic of	198	404	262	76	225	259	111	116	26	227	122	
Asia, total	**446**	**1,006**	**631**	**244**	**511**	**626**	**212**	**449**	**157**	**561**	**321**	
Middle East, total	65	105	53	37	39	53	15	41	15	64	33	
Israel	29	52	27	16	18	27	6	19	9	33	19	
Southern and Southeastern Asia, total	179	406	256	82	225	254	123	162	55	273	154	
India	49	53	42	4	36	39	28	20	8	37	17	
Indonesia	8	9	4	4	3	4	—	4	—	3	3	
Malaysia	33	42	21	13	18	22	12	21	5	30	15	
Pakistan	28	28	15	9	11	16	13	7	4	18	12	
Philippines	121	168	113	31	109	113	53	67	23	116	59	
Singapore	33	38	20	10	18	20	7	13	4	22	12	
Thailand	41	49	32	10	24	32	6	23	8	38	26	
Eastern Asia, total	330	496	322	125	247	319	74	246	88	225	134	
China, Republic of (Taiwan)	37	44	23	13	11	23	4	23	15	28	17	
Hong Kong	137	167	106	43	78	105	22	89	29	75	52	
Japan	212	264	182	61	156	180	46	126	42	110	61	
Oceania, total	**404**	**1,217**	**791**	**240**	**685**	**777**	**301**	**386**	**76**	**555**	**287**	
Australia	386	1,051	676	211	585	669	251	313	64	456	238	
New Zealand	101	157	109	28	97	102	48	47	12	96	48	
Puerto Rico and United States Possessions, total	**199**	**361**	**202**	**65**	**144**	**201**	**20**	**168**	**61**	**187**	**78**	
Puerto Rico	161	318	180	59	128	179	16	148	49	170	70	
Other geographic classifications (combinations of countries shown above):												
Not economically less-developed countries	2,852	15,009	9,035	3,483	7,151	8,955	2,542	5,748	2,187	7,882	4,341	
Economically less-developed countries	1,323	5,765	3,389	1,457	2,525	3,342	952	2,236	591	3,219	1,635	
Sino-Soviet Bloc	43	83	8	11	9	8	4	8	4	11	5	

[1] The return counts in column 1 pertain to the total activity of the U.S. parent corporation in a particular area, subarea, or country. Since most U.S. corporations have Controlled Foreign Corporations incorporated in more than one country, the data in this column are not additive.

NOTE: See text for explanatory statements including Geographic classification under "Explanation of Terms" and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	U.S. corporations[1]		Controlled Foreign Corporations									
								Foreign income taxes			Distributions	
	Number of returns	Total assets	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Net taxes	Foreign income taxes(+)	Current earnings and profits (+) after taxes	Total	Out of current earnings and profits after taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All geographic areas	3,421	660,744,822	20,895	96,831,002	7,743,558	8,674,110	930,552	3,065,063	3,094,686	5,626,252	2,472,996	1,962,133
Canada	2,085	537,101,570	4,691	27,463,534	2,180,608	2,290,134	109,526	882,863	895,487	1,397,663	806,130	424,066
Latin America, total[2]	1,005	402,504,487	3,706	12,003,347	1,001,813	1,131,938	130,125	296,092	297,256	840,944	332,596	274,958
Mexico	622	310,384,235	1,050	2,094,895	209,868	230,456	20,588	93,952	94,144	136,741	42,727	36,016
Central America, total	312	234,731,779	631	2,834,481	224,769	265,334	40,565	29,258	29,328	237,864	88,473	78,645
Costa Rica	48	70,901,874	59	116,004	—530	3,969	4,499	583	613	3,399	1,204	918
El Salvador	20	36,278,518	25	40,060	661	1,739	1,078	104	114	1,635	181	181
Guatemala	54	40,225,599	67	109,889	8,096	10,537	2,441	1,765	1,765	8,772	6,094	5,682
Honduras	17	59,938,555	26	122,569	2,313	3,226	913	699	699	2,527	835	808
Nicaragua	18	14,093,080	22	26,141	1,133	1,624	491	172	172	1,452	481	414
Panama, excluding Canal Zone	255	158,539,820	431	2,417,818	213,096	244,239	31,143	25,935	25,965	220,079	79,698	70,642
Caribbean countries, total	113	85,164,615	189	125,622	9,738	11,216	1,478	2,029	2,029	9,197	3,435	3,271
Cuba	31	37,933,238	57	2,098	—17	93	110	29	29	64	80	64
Dominican Republic	14	21,601,299	18	37,210	2,293	2,706	413	442	442	2,264	1,754	1,696
Jamaica	66	52,593,071	85	84,304	5,234	6,147	913	862	862	5,288	597	576
Trinidad	17	6,593,949	19	13,602	1,390	1,416	26	399	399	1,024	707	681
Other Caribbean countries	9	12,772,915	11	8,408	838	854	16	297	297	557	297	254
South America, total	548	311,141,696	1,834	6,947,997	557,374	624,868	67,494	170,828	171,730	457,103	197,961	157,026
Argentina	187	187,569,383	269	1,442,999	146,415	154,432	8,017	33,466	33,859	120,868	51,186	42,756
Bolivia	8	9,852,841	15	26,845	4,556	4,566	10	1,218	1,218	3,348	2,654	1,744
Brazil	298	262,327,256	520	2,143,196	187,960	221,465	33,505	62,041	62,422	160,920	73,512	60,400
Chile	66	104,308,941	92	619,774	27,041	29,443	2,402	7,222	7,222	22,243	8,536	6,566
Colombia	124	114,257,017	182	438,717	30,696	35,084	4,388	15,542	15,607	19,940	8,561	6,344
Ecuador	25	34,152,581	37	130,159	159	2,245	2,086	502	550	1,747	1,318	605
Peru	135	150,825,281	246	687,536	22,047	28,445	6,398	9,287	9,299	20,035	7,904	2,854
Uruguay	42	97,904,918	52	69,401	5,173	6,027	854	953	955	5,082	1,975	1,516
Venezuela	251	195,196,037	394	1,382,356	132,503	142,221	9,718	40,313	40,314	102,264	41,818	33,840
Other South American countries	5	15,468,291	8	7,014	824	940	116	284	284	656	497	401
Other Western Hemisphere, total	235	238,072,485	418	2,851,689	169,474	188,955	19,481	18,612	18,622	170,665	113,956	52,790
The Bahamas	163	150,220,083	263	1,323,994	93,210	102,703	9,493	10,550	10,550	92,237	70,184	15,276
Bermuda	57	101,930,706	94	739,910	68,403	72,494	4,091	7,396	7,406	65,310	32,875	26,748
Netherlands Antilles	31	42,129,837	42	758,602	10,897	13,496	2,599	639	639	12,883	10,890	10,759
Other British West Indies	7	10,441,661	10	25,547	—3,102	76	3,178	24	24	52	7	7
Other Western Hemisphere	8	72,632,896	9	3,636	66	186	120	3	3	183	—	—
Europe, total[2]	1,575	536,958,768	8,629	42,450,041	3,112,785	3,676,753	563,968	1,390,322	1,403,585	2,297,552	1,004,332	852,556
Common Market countries, total	1,102	445,373,865	3,866	22,311,298	1,570,721	1,929,573	358,852	788,793	796,282	1,149,989	428,354	373,033
Belgium	367	254,780,687	499	1,870,773	96,691	141,661	44,970	48,372	48,502	93,508	22,753	21,057
France (includes Andorra)	486	345,639,666	979	5,014,099	295,999	370,683	74,684	167,636	170,294	205,488	98,174	83,082
Italy (includes San Marino)	408	266,236,776	644	5,059,780	168,089	232,565	64,476	98,731	99,571	135,642	48,060	38,927
Luxembourg	51	85,879,581	70	788,419	17,727	18,352	625	2,657	2,657	15,695	3,366	3,366
Netherlands	362	212,433,925	535	2,320,877	131,818	175,873	44,055	62,041	62,750	118,515	29,483	19,957
West Germany	628	291,947,360	1,133	7,256,805	860,452	990,439	129,987	409,356	412,508	581,141	226,518	206,644
Common Market countries, not allocable	5	24,225	5	545	—55	—	55	—	—	—	—	—
Other European countries, total	1,160	493,460,035	4,761	20,138,734	1,542,065	1,747,180	205,115	601,529	607,303	1,147,563	575,978	479,523
Austria	138	143,355,322	161	319,860	14,306	17,599	3,293	9,493	9,498	10,102	6,543	1,945
Denmark	122	154,126,059	232	560,804	5,000	21,244	13,244	6,436	6,736	14,637	6,217	5,981
Finland	45	85,378,679	61	179,995	13,528	13,706	178	10,035	10,066	3,845	2,360	1,191
Greece	38	64,710,421	44	255,879	—13,900	1,888	15,788	220	220	1,668	222	206
Ireland	76	108,912,228	116	222,433	33,597	35,119	1,522	4,739	4,746	30,427	8,495	2,796
Liechtenstein	26	21,457,538	32	98,843	14,383	14,538	155	100	144	14,438	1,214	1,055
Monaco	5	3,199,121	6	4,188	—504	118	622	25	25	93	—	—
Norway	71	130,428,124	97	351,124	24,020	27,589	3,569	13,776	14,306	13,287	5,036	4,807
Portugal	61	105,497,863	74	137,583	17,834	18,348	514	5,814	5,814	12,570	6,703	6,188
Spain	179	173,472,071	289	1,284,986	30,343	64,467	34,124	23,133	23,251	41,770	7,532	6,018
Sweden	174	173,888,649	304	1,010,886	50,851	62,814	11,963	25,210	25,802	37,038	11,799	9,836
Switzerland	421	286,134,062	678	3,308,061	278,679	291,095	12,416	48,742	49,103	242,671	89,287	71,249
Turkey	17	37,354,185	25	212,360	19,147	19,849	702	7,759	7,759	12,153	6,045	3,636
United Kingdom	907	459,211,106	2,611	12,180,341	1,049,122	1,156,064	106,942	445,035	448,821	711,127	420,151	364,318
Other Western European countries	5	841,154	6	5,112	497	526	29	52	52	474	237	71
East European countries	12	32,599,168	25	6,279	2,162	2,216	54	960	960	1,263	4,137	1,126
Africa, total[2]	203	255,876,520	629	3,431,044	320,156	346,712	26,556	79,530	79,533	269,126	98,590	87,938
North Africa, total	33	89,123,226	57	112,065	7,435	8,215	780	3,823	3,823	4,837	2,359	1,978
Algeria	10	20,785,282	12	7,347	119	357	238	116	116	241	17	17
Morocco	20	64,900,230	24	49,130	5,114	5,329	215	2,298	2,298	3,031	1,383	1,383
Egypt (formerly United Arab Republic)	8	35,118,204	8	31,971	427	684	257	656	656	466	477	143
Other North African countries	12	35,979,525	13	23,617	1,775	1,845	70	753	753	1,100	482	435
East Africa, total	30	47,692,867	61	74,840	4,870	5,507	637	2,400	2,400	3,151	1,043	992
Ethiopia	9	13,029,697	9	700	35	116	81	27	27	89	—	—
Kenya	22	33,160,558	32	42,902	1,478	2,013	535	556	556	1,501	449	421
Tanzania	5	14,719,235	6	8,566	943	943	—	439	439	504	390	390
Uganda	5	22,286,994	6	9,505	791	791	—	281	281	510	204	181
Other East African countries	6	20,534,992	8	13,167	1,623	1,644	21	1,097	1,097	547	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	U.S. corporations[1]		Controlled Foreign Corporations									
								Foreign income taxes			Distributions	
	Number of returns	Total assets	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Net taxes	Foreign income taxes (+)	Current earnings and profits (+) after taxes	Total	Out of current earnings and profits after taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Africa—Continued												
West and Central Africa, total	119	148,351,801	236	1,925,588	143,652	156,387	12,735	11,679	11,682	145,940	31,554	27,308
Congo (Kinshasa)	7	42,886,579	8	16,364	196	364	168	207	207	281	—	—
Ghana	9	15,604,638	12	156,419	2,704	2,896	192	786	786	2,253	128	124
Ivory Coast	6	29,630,706	6	10,108	—85	206	291	35	35	171	264	153
Liberia	78	93,223,591	147	1,622,096	139,107	145,372	6,265	8,962	8,965	137,130	30,543	26,418
Nigeria	32	26,826,091	37	52,294	2,376	3,763	1,387	590	590	3,341	—	—
Other West and Central African countries	15	33,660,587	25	68,307	—646	3,786	4,432	1,099	1,099	2,764	619	613
Southern Africa, total	208	184,806,373	473	1,317,457	164,041	176,445	12,404	61,585	61,585	115,085	63,634	57,660
Malawi	3	8,730,551	3	2,910	247	247	—	104	104	143	48	48
Rhodesia	34	34,767,326	39	31,745	2,551	3,178	627	1,139	1,139	2,068	479	324
South Africa, Republic of	198	182,079,414	404	1,260,313	158,896	170,529	11,633	59,411	59,411	111,314	62,836	57,098
Zambia	22	39,853,703	23	21,621	2,181	2,325	144	892	892	1,433	215	139
Other Southern African countries	3	7,953,970	4	868	166	166	—	39	39	127	56	—
Asia, total	**446**	**274,454,547**	**1,006**	**3,164,391**	**546,054**	**587,398**	**41,344**	**226,438**	**228,694**	**361,307**	**220,932**	**193,483**
Middle East, total	65	94,287,119	105	187,509	226,885	230,842	3,957	102,966	102,984	127,875	131,727	121,239
Iran	17	11,642,502	20	37,315	3,578	4,726	1,148	498	498	4,228	1,814	1,814
Iraq	4	21,753,560	5	35,033	133,651	133,674	23	58,163	58,163	75,511	85,881	75,511
Israel	29	23,646,077	52	52,981	3,786	4,270	484	1,648	1,666	2,604	263	161
Lebanon	15	45,311,298	18	37,537	—717	1,328	2,045	429	429	899	104	88
Other Middle East countries	8	42,837,789	10	24,643	86,587	86,844	257	42,228	42,228	44,633	43,665	43,665
Southern and Southeastern Asia, total	179	210,080,745	406	1,423,002	143,164	166,123	22,959	56,906	58,447	109,186	52,499	41,306
Ceylon	7	5,041,004	7	3,997	601	601	—	165	165	447	130	96
India	49	52,661,653	53	238,359	34,943	35,232	289	20,075	20,102	15,144	7,881	6,602
Indonesia	8	38,047,313	9	15,287	1,926	1,956	30	955	955	1,008	—	—
Malaysia	33	39,446,929	42	105,952	6,256	9,209	2,953	1,151	2,476	8,056	2,275	1,678
Pakistan	28	27,295,783	28	91,551	4,524	9,160	4,636	4,632	4,813	4,477	3,489	2,417
Philippines	121	145,955,754	188	749,440	70,105	81,839	11,734	24,228	24,236	57,621	31,241	24,351
Singapore	33	69,150,748	38	83,774	3,508	6,281	2,773	1,663	1,663	4,822	767	738
South Vietnam	7	2,982,114	7	4,826	1,786	1,841	55	470	470	1,375	—	—
Thailand	41	56,163,598	49	127,132	18,170	18,659	489	3,296	3,296	15,362	6,524	5,232
Other Southern and Southeastern countries	3	170,904	3	2,684	1,345	1,345	—	271	271	1,074	192	192
Eastern Asia, total	330	215,064,746	496	1,573,880	176,005	190,433	14,428	66,566	67,263	124,246	36,706	30,938
China, Republic of (Taiwan)	37	39,290,103	44	94,265	1,133	4,331	3,198	—305	342	3,992	707	707
Hong Kong	137	120,308,138	167	445,909	34,422	39,900	5,478	7,091	7,112	33,084	16,958	15,452
Japan	212	136,165,824	264	1,005,204	138,226	143,529	5,303	59,762	59,791	84,507	19,011	14,749
Okinawa and Ryukyu Islands	5	13,416,453	6	19,952	1,043	1,052	9	10	10	1,042	30	30
South Korea, Republic of	12	12,313,263	12	6,299	1,287	1,612	325	6	8	1,612	—	—
Other Eastern Asian countries	3	1,108,097	3	2,251	—106	9	115	—	—	9	—	—
Oceania, total	**404**	**268,621,527**	**1,217**	**4,642,057**	**360,664**	**390,316**	**29,652**	**160,445**	**160,728**	**237,817**	**88,131**	**73,112**
Australia	386	265,310,315	1,051	4,396,990	335,490	362,631	27,141	146,420	146,694	223,806	81,644	68,753
New Zealand	101	124,721,012	157	232,760	23,863	26,300	2,437	13,582	13,591	13,069	5,945	3,621
Other countries of Oceania	6	11,989,992	9	12,307	1,311	1,385	74	443	443	942	542	538
Puerto Rico and United States Possessions, total[2]	**199**	**148,032,167**	**361**	**793,088**	**51,163**	**60,993**	**9,830**	**10,481**	**10,501**	**50,545**	**8,328**	**3,229**
Puerto Rico	161	140,855,804	318	700,853	42,471	51,745	9,274	7,770	7,790	44,008	7,611	2,989
Guam	8	118,461	8	1,573	413	465	52	183	183	282	—	—
Panama Canal Zone	15	1,931,777	16	49,067	4,383	4,489	106	1,016	1,016	3,473	349	—
Virgin Islands, U.S.	18	6,855,444	18	41,595	3,896	4,294	398	1,512	1,512	2,782	368	240
Country not stated	**31**	**48,491,785**	**38**	**11,811**	**841**	**911**	**70**	**280**	**280**	**631**	**1**	**1**
Other geographic classifications (combinations of countries shown above):												
Not economically less-developed countries	2,952	637,290,777	15,009	76,235,101	5,911,426	6,618,124	706,698	2,529,872	2,556,054	4,098,595	1,768,657	1,421,282
Economically less-developed countries	1,323	463,187,789	5,765	20,573,462	1,829,252	2,052,757	223,505	533,922	537,363	1,525,690	700,121	539,660
Sino-Soviet Bloc	43	67,532,899	83	10,628	2,039	2,318	279	989	989	1,336	4,217	1,190

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Receipts by foreign corporations from all related persons										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All geographic areas	11,058,016	6,827,924	18,850	726,097	282,347	427,780	2,067,881	451,139	254,493	33,201	−31,693
Canada	4,148,424	3,291,083	13,293	65,076	43,327	23,648	486,015	134,521	85,630	713	5,121
Latin America, total[3]	695,327	333,028	543	59,253	39,375	91,804	295,890	39,757	34,074	729	676
Mexico	117,600	55,392	29	5,519	9,886	3,742	39,750	2,051	541	323	267
Central America, total	290,967	80,594	—	36,796	6,881	70,243	55,278	20,636	19,938	2	599
Costa Rica	10,550	1,441	—	211	214	7	8,676	—	1	—	—
El Salvador	1,082	373	—	—	13	—	684	—	12	—	—
Guatemala	5,892	615	—	37	16	3	5,206	—	15	—	—
Honduras	21,476	9,214	—	2	158	2	12,096	—	4	—	—
Nicaragua	3,550	2,919	—	2	—	—	619	—	10	—	—
Panama, excluding Canal Zone	248,417	66,032	—	36,544	6,480	70,231	27,997	20,636	19,896	2	599
Caribbean countries, total	7,394	5,939	—	150	188	17	755	7	339	—	—
Cuba	—	—	—	—	—	—	—	—	—	—	—
Dominican Republic	378	310	—	—	—	—	68	—	—	—	—
Jamaica	6,999	5,642	—	150	179	(*)	683	7	339	—	—
Trinidad	11	−13	—	—	9	15	—	—	—	—	—
Other Caribbean countries	6	—	—	—	—	2	4	—	—	—	—
South America, total	479,366	191,103	514	16,788	22,320	17,802	200,107	17,063	13,256	404	10
Argentina	98,740	51,409	8	942	2,011	1,518	37,782	4,186	885	—	—
Bolivia	8,171	5,631	—	126	306	9	—	—	97	—	—
Brazil	124,294	44,476	497	3,521	4,099	3,062	63,154	4,397	1,088	—	—
Chile	8,884	546	(*)	282	1,595	11	5,703	514	131	102	—
Colombia	50,769	33,409	—	2,164	2,789	5,198	5,275	—	1,934	—	—
Ecuador	10,276	1,297	—	38	524	11	8,223	180	3	—	—
Peru	42,769	25,390	9	2,274	2,621	569	10,283	452	870	301	—
Uruguay	1,984	708	—	279	300	222	429	40	6	—	—
Venezuela	135,471	28,237	—	7,160	8,075	7,202	69,250	7,294	8,242	1	10
Other South American countries	8	—	—	—	—	—	8	—	—	—	—
Other Western Hemisphere, total	1,140,517	788,375	—	43,226	5,179	107,253	139,171	12,399	22,584	22,330	—
The Bahamas	852,223	710,388	—	3,095	4,652	90,051	31,302	510	5,099	7,126	—
Bermuda	206,721	75,954	—	39,712	525	17,169	54,183	1,422	2,552	15,204	—
Netherlands Antilles	80,920	1,544	—	307	—	—	53,686	10,467	14,916	—	—
Other British West Indies	592	463	—	112	—	—	—	—	17	—	—
Other Western Hemisphere	61	26	—	—	2	33	—	—	—	—	—
Europe, total[3a]	3,270,395	1,392,255	4,747	393,749	149,380	104,647	946,640	222,170	87,171	7,926	−38,291
Common Market countries, total	1,571,012	741,204	3,031	198,361	63,647	38,985	426,234	44,578	53,522	940	510
Belgium	176,909	64,986	—	29,048	7,962	6,458	66,087	615	1,753	1	—
France (includes Andorra)	364,494	162,374	11	78,704	12,539	7,949	75,790	15,944	10,616	463	103
Italy (includes San Marino)	215,020	119,201	1,040	18,100	10,770	3,526	48,617	6,767	6,993	—	6
Luxembourg	66,602	29,903	—	81	99	1,907	12,314	805	21,493	—	—
Netherlands	237,610	134,150	4	24,462	10,991	9,679	44,432	10,628	3,041	43	180
West Germany	509,870	230,590	1,976	47,966	21,286	9,466	178,487	9,819	9,626	433	221
Common Market countries, not allocable	507	—	—	—	—	—	507	—	—	—	—
Other European countries, total	1,699,383	651,051	1,716	195,388	85,733	65,662	520,406	177,592	33,649	6,986	−38,801
Austria	45,822	2,734	—	23,193	8,811	72	10,870	70	72	—	—
Denmark	78,809	10,629	—	3,814	1,112	564	61,156	668	866	—	—
Finland	1,118	140	—	331	357	64	187	—	39	—	—
Greece	8,936	1,139	—	902	484	4	6,230	150	27	—	—
Ireland	75,404	37,142	—	87	38	4	37,491	7	635	—	—
Liechtenstein	9,183	3,091	—	267	3,045	143	105	2,002	530	—	—
Monaco	175	170	—	—	—	5	—	—	—	—	—
Norway	18,577	4,292	12	572	2,394	3,884	7,085	59	299	—	—
Portugal	5,811	4,549	—	344	394	183	191	141	8	—	1
Spain	58,790	18,286	—	995	1,795	266	36,778	418	251	—	1
Sweden	53,703	16,086	(*)	6,026	6,574	1,900	16,665	1,211	1,090	4,151	—
Switzerland	358,507	96,693	108	49,526	48,520	23,576	66,409	55,080	15,902	2,685	7
Turkey	6,399	4,393	—	836	705	27	220	209	9	—	—
United Kingdom	976,166	450,372	1,596	108,495	11,079	34,990	276,798	117,577	13,919	150	−38,810
Other West European countries	1,242	1,242	—	—	—	—	—	—	—	—	—
East European countries	741	93	—	—	425	—	221	—	2	—	—
Africa, total[3]	440,673	165,341	86	99,350	8,061	88,178	54,936	12,623	10,768	1,282	48
North Africa, total	1,539	1,266	—	65	24	6	178	—	(*)	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Morocco	621	384	—	52	1	6	178	—	(*)	—	—
Egypt (formerly United Arab Republic)	568	532	—	13	23	—	—	—	—	—	—
Other North African countries	350	350	—	(*)	—	—	—	—	—	—	—
East Africa, total	2,507	810	—	1,081	10	4	510	92	—	—	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	2,184	557	—	1,011	10	4	510	92	—	—	—
Tanzania	44	—	—	44	—	—	—	—	—	—	—
Uganda	279	253	—	26	—	—	—	—	—	—	—
Other East African countries	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Receipts by foreign corporations from all related persons										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Africa—Continued											
West and Central Africa, total	392,498	155,674	—	88,857	6,294	86,758	40,656	4,829	9,430	—	
Congo (Kinshasa)	591	141	—	138	272	36	—	—	4	—	
Ghana	488	—	—	200	18	—	270	—	—	—	
Ivory Coast	117	—	—	104	—	13	—	—	—	—	
Liberia	382,785	149,758	—	88,751	5,703	86,740	37,578	4,829	9,426	—	
Nigeria	2,636	906	—	—787	115	—52	2,454	—	(*)	—	
Other West and Central African countries	5,881	4,869	—	451	186	21	354	—	—	—	
Southern Africa, total	44,129	7,591	86	9,347	1,733	1,410	13,592	7,702	1,338	1,282	4
Malawi	22	—	—	19	3	—	—	—	—	—	
Rhodesia	475	323	—	128	23	1	—	—	(*)	—	
South Africa, Republic of	43,345	7,259	86	9,190	1,643	1,380	13,442	7,687	1,328	1,282	4
Zambia	248	9	—	10	64	—	150	15	—	—	
Other Southern African countries	39	—	—	—	—	29	—	—	10	—	
Asia, total	**736,081**	**632,603**	**139**	**22,058**	**24,846**	**2,777**	**41,503**	**7,549**	**4,298**	**209**	
Middle East, total	348,852	346,068	—	26	2,107	56	521	—	74	—	
Iran	164	127	—	3	2	6	25	—	1	—	
Iraq	187,682	187,680	—	—	2	—	—	—	—	—	
Israel	3,806	1,511	—	2	1,950	3	269	—	71	—	
Lebanon	436	—	—	7	153	47	227	—	2	—	
Other Middle East countries	156,764	156,750	—	14	—	(*)	—	—	—	—	
Southern and Southeastern Asia, total	204,814	176,545	—	8,051	7,738	918	10,337	741	484	—	
Ceylon	1,509	1,417	—	—	92	—	—	—	—	—	
India	45,509	44,676	—	335	169	300	—	29	—	—	
Indonesia	197	—	—	—	196	—	(*)	—	1	—	
Malaysia	18,500	17,767	—	—	50	2	661	—	20	—	
Pakistan	3,248	2,778	—	—	11	—	459	—	—	—	
Philippines	91,144	79,629	—	1,148	1,267	427	7,765	590	318	—	
Singapore	27,042	20,626	—	5,875	219	174	123	—	25	—	
South Vietnam	22	—	—	22	—	—	—	—	—	—	
Thailand	15,491	8,345	—	564	5,118	15	1,329	—	120	—	
Other Southern and Southeastern Asian countries	2,152	1,307	—	107	616	—	—	122	—	—	
Eastern Asia, total	182,415	109,990	139	13,981	15,001	1,803	30,745	6,808	3,740	209	
China, Republic of (Taiwan)	41,671	34,930	—	4	109	—	6,588	—	40	—	
Hong Kong	92,164	60,500	—	2,410	7,333	23	15,479	4,952	1,258	209	
Japan	45,793	13,805	12	11,477	7,558	1,780	6,864	1,856	2,442	—	
Okinawa and Ryukyu Islands	1,648	—	—	—	—	—	1,648	—	—	—	
South Korea, Republic of	384	—	127	90	1	—	166	—	—	—	
Other Eastern Asian countries	755	755	—	—	—	—	—	—	—	—	
Oceania, total	**219,123**	**68,798**	**30**	**41,488**	**6,252**	**6,325**	**74,963**	**12,923**	**7,779**	**12**	**553**
Australia	201,897	57,735	30	36,586	6,026	6,062	74,675	12,465	7,753	12	553
New Zealand	17,002	11,063	—	4,902	224	263	92	458	—	—	
Other countries of Oceania	224	—	—	—	2	—	196	—	26	—	
Puerto Rico and United States Possessions, total[2]	**206,542**	**156,427**	**12**	**1,860**	**5,916**	**3,150**	**27,791**	**9,197**	**2,189**	**—**	
Puerto Rico	183,923	139,488	12	742	5,608	2,919	25,858	7,425	1,871	—	
Guam	1,236	1,236	—	—	—	—	—	—	—	—	
Panama Canal Zone	4,570	411	—	1,118	308	231	491	1,772	239	—	
Virgin Islands, U.S.	16,813	15,292	—	—	—	—	1,442	—	79	—	
Country not stated	**934**	**14**	**—**	**37**	**11**	**—**	**872**	**—**	**—**	**—**	**—**
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	7,719,369	4,785,002	18,168	520,890	213,088	137,518	1,498,667	383,602	184,862	10,142	—32,570
Economically less-developed countries	3,336,217	2,042,060	682	205,170	68,823	290,261	568,121	67,537	69,629	23,059	877
Sino-Soviet Bloc	1,496	848	—	—	425	—	221	—	2	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Receipts by foreign corporations from—U.S. corporation filing return: Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
All geographic areas	**6,223,674**	**4,571,965**	**4,091**	**327,433**	**134,491**	**181,090**	**938,515**	**38,434**	**38,156**	**15,315**	**—25,813**
Canada	**3,188,846**	**2,815,248**	**202**	**32,602**	**29,665**	**11,268**	**270,326**	**15,467**	**8,403**	**671**	**4,995**
Latin America, total[3]	**344,682**	**170,268**	**—**	**24,489**	**17,460**	**11,477**	**113,399**	**5,486**	**1,678**	**426**	**—**
Mexico	76,434	45,290	—	3,574	4,401	2,055	20,318	309	164	323	—
Central America, total	74,185	17,698	—	18,344	5,740	1,933	29,246	—	1,224	(*)	—
Costa Rica	7,865	763	—	121	189	4	6,788	—	(*)	—	—
El Salvador	630	—	—	—	—	—	630	—	—	—	—
Guatemala	290	—	—	21	12	(*)	257	—	—	—	—
Honduras	12,427	624	—	2	156	(*)	11,643	—	—	—	—
Nicaragua	3,204	2,919	—	2	—	—	283	—	—	—	—
Panama, excluding Canal Zone	49,769	13,392	—	18,198	5,381	1,929	9,645	—	1,224	(*)	—
Caribbean countries, total	5,508	4,689	—	150	3	13	640	—	14	—	—
Cuba	—	—	—	—	—	—	—	—	—	—	—
Dominican Republic	68	—	—	—	—	—	68	—	—	—	—
Jamaica	5,440	4,702	—	150	3	—	572	—	14	—	—
Trinidad	—	—13	—	—	—	13	—	—	—	—	—
Other Caribbean countries	—	—	—	—	—	—	—	—	—	—	—
South America, total	188,555	102,591	—	2,421	7,316	7,476	63,195	5,177	278	103	—
Argentina	63,166	43,002	—	214	910	584	14,274	4,165	17	—	—
Bolivia	5,659	5,631	—	—	—	—	—	—	28	—	—
Brazil	60,985	19,823	—	764	1,894	1,748	36,000	599	157	—	—
Chile	1,055	170	—	82	424	—	277	—	—	102	—
Colombia	27,856	23,719	—	272	682	4,440	—1,266	—	9	—	—
Ecuador	1,947	1,047	—	—	19	—	878	—	3	—	—
Peru	11,292	6,094	—	358	753	258	3,789	22	18	—	—
Uruguay	1,169	352	—	249	172	37	359	—	—	—	—
Venezuela	15,426	2,753	—	482	2,462	409	8,884	391	44	1	—
Other South American countries	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	**283,601**	**96,115**	**—**	**6,232**	**3,057**	**69,512**	**66,355**	**26**	**14,681**	**7,623**	**—**
The Bahamas	176,745	67,750	—	1,942	3,050	89,408	11,997	26	929	1,643	—
Bermuda	37,829	27,036	—	4,030	7	104	672	—	—	5,960	—
Netherlands Antilles	68,965	1,267	—	260	—	—	53,686	—	13,752	—	—
Other British West Indies	62	62	—	—	—	—	—	—	—	—	—
Other Western Hemisphere	—	—	—	—	—	—	—	—	—	—	—
Europe, total[3]	**1,324,528**	**673,020**	**3,642**	**169,816**	**65,777**	**27,005**	**391,696**	**5,878**	**12,117**	**6,386**	**—30,808**
Common Market countries, total	668,093	350,317	2,438	108,333	21,710	16,904	154,582	4,472	8,407	648	283
Belgium	86,264	28,124	—	15,252	4,245	5,382	32,177	355	730	—	—
France (includes Andorra)	124,023	50,781	10	46,808	3,139	910	20,911	802	112	447	103
Italy (includes San Marino)	68,096	45,273	486	12,167	4,108	1,489	2,244	2,020	309	—	—
Luxembourg	12,481	6,525	—	(*)	30	—	1,700	15	4,211	—	—
Netherlands	86,811	53,627	—	14,882	4,825	5,869	6,960	302	123	43	180
West Germany	290,418	165,987	1,942	19,224	5,363	3,254	90,590	978	2,922	158	—
Common Market countries, not allocable	—	—	—	—	—	—	—	—	—	—	—
Other European countries, total	656,435	322,703	1,204	61,483	44,067	10,101	237,114	1,406	3,710	5,738	—31,091
Austria	18,195	1,841	—	6,645	7,307	71	2,313	14	4	—	—
Denmark	5,873	3,414	—	195	259	158	1,647	—	—	—	—
Finland	232	106	—	11	58	57	—	—	—	—	—
Greece	1,332	667	—	—	61	—	604	—	(*)	—	—
Ireland	27,491	25,738	—	6	37	—	1,700	—	10	—	—
Liechtenstein	3,037	85	—	12	2,857	43	—	—	40	—	—
Monaco	—	—	—	—	—	—	—	—	—	—	—
Norway	500	127	12	12	152	163	28	6	—	—	—
Portugal	3,783	3,324	—	2	139	167	117	33	1	—	—
Spain	37,693	2,543	—	384	149	203	34,281	128	5	—	—
Sweden	17,532	3,847	—	3,945	2,368	580	2,602	25	50	4,115	—
Switzerland	170,526	70,462	—	23,860	25,716	703	45,893	230	2,148	1,514	—
Turkey	812	—	—	143	669	—	—	—	—	—	—
United Kingdom	368,783	210,509	1,192	26,268	3,870	7,956	147,548	970	1,452	109	—31,091
Other West European countries	—	—	—	—	—	—	—	—	—	—	—
East European countries	646	40	—	—	425	—	181	—	—	—	—
Africa, total[3]	**251,130**	**107,627**	**86**	**79,608**	**2,645**	**36,765**	**22,989**	**1,378**	**32**	**—**	**—**
North Africa, total	1,186	1,098	—	65	23	—	—	—	(*)	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Morocco	279	227	—	52	(*)	—	—	—	(*)	—	—
Egypt (formerly United Arab Republic)	568	532	—	13	23	—	—	—	—	—	—
Other North African countries	339	339	—	—	—	—	—	—	—	—	—
East Africa, total	357	27	—	18	10	—	210	92	—	—	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	357	27	—	18	10	—	210	92	—	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	—	—	—	—	—	—	—	—	—	—	—
Other East African countries	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Receipts by foreign corporations from—U.S. corporation filing return: Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Africa—Continued											
West and Central Africa, total	239,470	104,479	—	78,703	2,018	36,631	17,618	—	21	—	—
Congo (Kinshasa)	551	141	—	138	272	—	—	—	—	—	—
Ghana	192	—	—	100	18	—	74	—	—	—	—
Ivory Coast	—	—	—	—	—	—	—	—	—	—	—
Liberia	232,782	98,974	—	78,099	1,725	36,670	17,293	—	21	—	—
Nigeria	777	525	—	37	3	—39	251	—	—	—	—
Other West and Central African countries	5,168	4,839	—	329	(*)	—	—	—	—	—	—
Southern Africa, total	10,117	2,023	86	822	594	134	5,161	1,286	11	—	—
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	99	27	—	66	6	—	—	—	—	—	—
South Africa, Republic of	9,828	1,992	86	746	577	134	5,011	1,271	11	—	—
Zambia	190	4	—	10	11	—	150	15	—	—	—
Other Southern African countries	—	—	—	—	—	—	—	—	—	—	—
Asia, total	**598,360**	**548,376**	**127**	**9,986**	**10,670**	**1,073**	**25,697**	**1,852**	**370**	**209**	**—**
Middle East, total	348,069	345,905	—	4	1,702	50	337	—	71	—	—
Iran	3	—	—	3	—	—	—	—	—	—	—
Iraq	187,682	187,680	—	—	2	—	—	—	—	—	—
Israel	3,315	1,475	—	—	1,656	3	110	—	71	—	—
Lebanon	318	—	—	—	44	47	227	—	(*)	—	—
Other Middle East countries	156,751	156,750	—	1	—	(*)	—	—	—	—	—
Southern and Southeastern Asia, total	139,652	131,071	—	1,487	1,799	737	4,130	151	277	—	—
Ceylon	8	6	—	—	2	—	—	—	—	—	—
India	43,697	43,069	—	161	154	284	—	29	—	—	—
Indonesia	196	—	—	—	196	—	—	—	—	—	—
Malaysia	17,775	17,239	—	—	35	—	501	—	—	—	—
Pakistan	738	559	—	—	3	—	176	—	—	—	—
Philippines	63,252	57,441	—	942	879	279	3,434	—	277	—	—
Singapore	6,852	6,610	—	—	67	174	1	—	—	—	—
South Vietnam	—	—	—	—	—	—	—	—	—	—	—
Thailand	6,994	6,147	—	366	463	—	18	—	—	—	—
Other Southern and Southeastern Asian countries	140	—	—	18	—	—	—	122	—	—	—
Eastern Asia, total	110,639	71,400	127	8,495	7,169	286	21,230	1,701	22	209	—
China, Republic of (Taiwan)	28,080	22,650	—	4	78	—	5,348	—	—	—	—
Hong Kong	65,003	42,392	—	1,414	5,674	—	15,108	184	22	209	—
Japan	16,526	5,603	—	7,039	1,416	286	665	1,517	(*)	—	—
Okinawa and Ryukyu Islands	108	—	—	—	—	—	108	—	—	—	—
South Korea, Republic of	167	—	127	38	1	—	1	—	—	—	—
Other Eastern Asian countries	755	755	—	—	—	—	—	—	—	—	—
Oceania, total	**64,039**	**24,401**	**22**	**3,149**	**2,193**	**3,113**	**29,883**	**1,047**	**231**	**—**	**—**
Australia	54,649	15,639	22	2,981	2,110	2,884	29,868	933	212	—	—
New Zealand	9,370	8,762	—	168	82	229	15	114	—	—	—
Other countries of Oceania	20	—	—	—	1	—	—	—	19	—	—
Puerto Rico and United States Possessions, total[2]	**168,435**	**136,896**	**12**	**1,514**	**3,022**	**877**	**18,170**	**7,300**	**644**	**—**	**—**
Puerto Rico	150,795	120,584	12	415	3,022	877	18,000	7,300	585	—	—
Guam	1,236	1,236	—	—	—	—	—	—	—	—	—
Panama Canal Zone	1,306	7	—	1,099	—	—	180	—	20	—	—
Virgin Islands, U.S.	15,098	15,069	—	—	—	—	—10	—	39	—	—
Country not stated	**53**	**14**	**—**	**37**	**2**	**—**	**—**	**—**	**—**	**—**	**—**
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	4,634,454	3,532,781	3,952	214,604	103,912	41,582	710,087	25,331	20,754	7,266	—25,813
Economically less-developed countries	1,587,766	1,038,375	139	112,792	30,152	139,508	228,247	13,103	17,402	8,049	—
Sino-Soviet Bloc	1,401	795	—	—	425	—	181	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Receipts by foreign corporations from—Continued: Any corporations controlled by the U.S. corporation filing return: Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
All geographic areas	**4,593,596**	**2,077,842**	**14,411**	**391,606**	**141,509**	**244,544**	**1,094,046**	**407,670**	**210,267**	**17,886**	**−6,186**
Canada	**851,517**	**374,998**	**13,082**	**30,545**	**13,546**	**12,228**	**212,671**	**118,587**	**75,692**	**42**	**126**
Latin America, total[2]	**529,719**	**153,868**	**543**	**34,100**	**21,782**	**79,712**	**173,596**	**33,221**	**31,739**	**303**	**876**
Mexico	35,435	10,099	29	1,945	5,432	1,649	13,961	1,677	376	—	267
Central America, total	213,562	61,838	—	17,788	1,141	67,962	26,032	19,651	18,549	2	599
Costa Rica	2,680	678	—	85	25	3	1,888	—	1	—	—
El Salvador	452	373	—	—	13	—	54	—	12	—	—
Guatemala	5,602	615	—	16	4	3	4,949	—	15	—	—
Honduras	9,049	8,590	—	—	—	2	453	—	4	—	—
Nicaragua	346	—	—	—	—	—	336	—	10	—	—
Panama, excluding Canal Zone	195,433	51,582	—	17,687	1,099	67,954	18,352	19,651	18,507	2	599
Caribbean countries, total	1,790	1,250	—	(*)	185	4	19	7	325	—	—
Cuba	—	—	—	—	—	—	—	—	—	—	—
Dominican Republic	310	310	—	—	—	—	—	—	—	—	—
Jamaica	1,463	940	—	—	—	—	—	—	—	—	—
Trinidad	11	—	—	(*)	176	(*)	15	7	325	—	—
Other Caribbean countries	6	—	—	—	9	2	—	—	—	—	—
South America, total	278,932	80,681	514	14,367	15,004	10,097	133,584	11,886	12,489	301	10
Argentina	34,633	8,407	8	728	1,101	705	22,838	21	826	—	—
Bolivia	512	—	—	128	306	9	—	—	69	—	—
Brazil	58,760	22,809	497	2,757	2,205	1,314	24,512	3,798	868	—	—
Chile	7,829	376	(*)	200	1,171	11	5,426	514	131	—	—
Colombia	16,565	3,703	—	1,892	2,107	758	6,525	—	1,580	—	—
Ecuador	8,329	250	—	38	505	11	7,345	180	(*)	—	—
Peru	31,462	19,296	9	1,916	1,868	311	6,494	430	837	301	—
Uruguay	815	356	—	30	128	185	70	40	6	—	—
Venezuela	120,019	25,484	—	6,678	5,613	6,793	60,366	6,903	8,172	—	10
Other South American countries	8	—	—	—	—	—	8	—	—	—	—
Other Western Hemisphere, total	**832,790**	**587,241**	**—**	**36,994**	**2,099**	**17,741**	**54,272**	**12,373**	**7,363**	**14,707**	**—**
The Bahamas	671,190	639,027	—	1,153	1,579	843	19,191	484	3,630	5,483	—
Bermuda	149,058	47,514	—	35,682	518	17,065	35,081	1,422	2,552	9,224	—
Netherlands Antilles	11,951	273	—	47	—	—	—	10,467	1,164	—	—
Other British West Indies	530	401	—	112	—	—	—	—	17	—	—
Other Western Hemisphere	61	26	—	—	2	33	—	—	—	—	—
Europe, total[2]	**1,890,871**	**680,697**	**786**	**221,212**	**78,294**	**77,278**	**549,115**	**216,003**	**73,705**	**1,540**	**−7,741**
Common Market countries, total	867,485	363,605	254	88,337	37,596	21,783	271,652	39,906	43,832	292	227
Belgium	90,478	36,862	—	13,788	3,711	1,074	33,910	109	1,023	1	—
France (includes Andorra)	234,838	108,247	1	30,262	9,400	6,743	54,879	15,142	10,147	16	—
Italy (includes San Marino)	146,377	73,910	215	5,886	6,519	2,037	46,373	4,747	6,684	—	6
Luxembourg	54,121	23,378	—	81	69	1,907	10,614	790	17,282	—	—
Netherlands	125,050	56,607	4	9,578	4,335	3,810	37,472	10,326	2,918	—	—
West Germany	216,114	64,601	34	28,742	13,562	6,212	87,897	8,792	5,778	275	221
Common Market countries, not allocable	507	—	—	—	—	—	507	—	—	—	—
Other European countries, total	1,023,386	317,092	512	132,875	40,698	55,495	277,463	176,097	29,873	1,248	−7,968
Austria	27,595	893	—	16,547	1,504	1	8,557	56	37	—	—
Denmark	72,879	7,215	—	3,618	796	406	59,309	668	868	—	—
Finland	886	34	—	320	299	7	187	—	39	—	—
Greece	3,395	459	—	456	376	1	1,926	150	27	—	—
Ireland	47,913	11,404	—	81	1	4	35,791	7	625	—	—
Liechtenstein	6,146	3,006	—	255	188	100	105	2,002	490	—	—
Monaco	175	170	—	—	—	5	—	—	—	—	—
Norway	18,074	4,165	—	560	2,242	3,701	7,057	53	296	—	—
Portugal	2,028	1,225	—	342	255	16	74	108	7	—	1
Spain	21,025	15,742	—	611	1,618	63	2,454	290	246	—	1
Sweden	35,893	12,239	(*)	2,081	4,206	1,320	13,782	1,182	1,037	36	—
Switzerland	185,787	25,764	108	25,632	21,968	22,810	19,751	54,850	13,725	1,171	7
Turkey	5,587	4,393	—	693	36	27	220	209	9	—	—
United Kingdom	594,706	229,088	404	81,678	7,209	27,034	128,240	116,522	12,467	41	−7,977
Other Western European countries	1,242	1,242	—	—	—	—	—	—	2	—	—
East European countries	55	53	—	—	—	—	—	—	—	—	—
Africa, total[2]	**184,521**	**57,589**	**—**	**19,642**	**5,366**	**51,411**	**31,947**	**8,016**	**9,168**	**1,252**	**—**
North Africa, total	353	168	—	(*)	1	6	178	—	—	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Morocco	342	157	—	(*)	1	6	178	—	—	—	—
Egypt (formerly United Arab Republic)	(*)	—	—	(*)	(*)	—	—	—	—	—	—
Other North African countries	11	11	—	(*)	—	—	—	—	—	—	—
East Africa, total	2,150	783	—	1,063	(*)	4	300	—	—	—	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	1,827	530	—	993	(*)	4	300	—	—	—	—
Tanzania	44	—	—	44	—	—	—	—	—	—	—
Uganda	279	253	—	26	—	—	—	—	—	—	—
Other East African countries	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of Incorporation of Controlled Foreign Corporation	Receipts by foreign corporations from—Continued: Any corporations controlled by the U.S. corporation filing return: Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Africa—Continued											
West and Central Africa, total	150,721	51,195	—	10,054	4,226	50,127	23,038	4,204	7,877	—	—
Congo (Kinshasa)	40	—	—	—	—	36	—	—	4	—	—
Ghana	196	—	—	—	—	—	196	—	—	—	—
Ivory Coast	117	—	—	104	—	13	—	—	—	—	—
Liberia	147,796	50,784	—	10,652	3,928	50,070	20,285	4,204	7,873	—	—
Nigeria	1,659	381	—	—824	112	—13	2,203	—	(*)	—	—
Other West and Central African countries	713	30	—	122	186	21	354	—	—	—	—
Southern Africa, total	31,297	5,543	—	8,525	1,139	1,274	8,431	3,812	1,291	1,282	—
Malawi	22	—	—	19	3	—	—	—	—	—	—
Rhodesia	376	296	—	62	17	1	—	—	(*)	—	—
South Africa, Republic of	30,802	5,242	—	8,444	1,066	1,244	8,431	3,812	1,281	1,282	—
Zambia	58	5	—	—	53	—	—	—	—	—	—
Other Southern African countries	39	—	—	—	—	29	—	—	10	—	—
Asia, total	**110,339**	**59,423**	**12**	**11,711**	**13,508**	**966**	**15,477**	**5,697**	**3,545**	**—**	**—**
Middle East, total	783	163	—	22	405	6	184	—	3	—	—
Iran	161	127	—	—	2	6	25	—	1	—	—
Iraq	—	—	—	—	—	—	—	—	—	—	—
Israel	491	36	—	2	294	—	159	—	—	—	—
Lebanon	118	—	—	7	109	—	—	—	2	—	—
Other Middle East countries	13	—	—	13	—	(*)	—	—	—	—	—
Southern and Southeastern Asia, total	48,405	29,432	—	6,475	5,323	181	6,200	590	204	—	—
Ceylon	1,501	1,411	—	—	90	—	—	—	—	—	—
India	1,812	1,607	—	174	15	16	—	—	—	—	—
Indonesia	1	—	—	—	—	—	—	—	1	—	—
Malaysia	725	528	—	—	15	2	160	—	20	—	—
Pakistan	2,510	2,219	—	—	8	—	283	—	—	—	—
Philippines	13,147	7,453	—	206	388	148	4,324	590	38	—	—
Singapore	26,190	14,016	—	5,875	152	—	122	—	25	—	—
South Vietnam	22	—	—	22	—	—	—	—	—	—	—
Thailand	8,497	2,198	—	198	4,655	15	1,311	—	120	—	—
Other Southern and Southeastern Asian countries	—	—	—	—	—	—	—	—	—	—	—
Eastern Asia, total	61,151	29,828	12	5,214	7,780	779	9,093	5,107	3,338	—	—
China, Republic of (Taiwan)	13,591	12,280	—	—	31	—	1,240	—	40	—	—
Hong Kong	21,347	12,350	—	992	1,607	23	371	4,768	1,236	—	—
Japan	24,456	5,198	12	4,170	6,142	756	5,777	339	2,062	—	—
Okinawa and Ryukyu Islands	1,540	—	—	—	—	—	1,540	—	—	—	—
South Korea, Republic of	217	—	—	52	—	—	165	—	—	—	—
Other Eastern Asian countries	—	—	—	—	—	—	—	—	—	—	—
Oceania, total	**154,853**	**44,397**	**8**	**37,056**	**4,031**	**2,935**	**46,475**	**11,876**	**7,510**	**12**	**553**
Australia	147,017	42,096	8	32,322	3,888	2,901	46,202	11,532	7,503	12	553
New Zealand	7,632	2,301	—	4,734	142	34	77	344	—	—	—
Other countries of Oceania	204	—	—	—	1	—	196	—	7	—	—
Puerto Rico and United States Possessions, total[2]	**38,105**	**19,529**	**—**	**346**	**2,894**	**2,273**	**9,621**	**1,897**	**1,545**	**—**	**—**
Puerto Rico	33,126	18,902	—	327	2,586	2,042	7,858	125	1,286	—	—
Guam	—	—	—	—	—	—	—	—	—	—	—
Panama Canal Zone	3,264	404	—	19	308	231	311	1,772	219	—	—
Virgin Islands, U.S.	1,715	223	—	—	—	—	1,452	—	40	—	—
Country not stated	**881**	**—**	**—**	**—**	**9**	**—**	**872**	**—**	**—**	**—**	**—**
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	2,912,536	1,104,072	13,868	300,527	103,718	94,409	784,446	354,911	160,770	2,876	—7,063
Economically less-developed countries	1,680,124	973,717	543	91,079	37,782	150,135	308,728	52,759	49,495	15,010	877
Sino-Soviet Bloc	55	53	—	—	—	—	—	—	2	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Receipts by foreign corporations from—Continued										
	10 percent or more U.S. shareholders of Controlled Foreign Corporation[4]										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All geographic areas	64,035	54,098	—	1,121	2,853	1,151	1,057	2,196	1,512	—	48
Canada	24,924	24,403	—	—	—	—	54	467	—	—	—
Latin America, total[3]	11,212	7,130	—	664	123	348	1,705	1,050	192	—	—
Mexico	398	—	—	—	123	—	207	65	1	—	—
Central America, total	3,220	1,056	—	664	—	348	—	985	165	—	—
Costa Rica	5	—	—	5	—	—	—	—	—	—	—
El Salvador	—	—	—	—	—	—	—	—	—	—	—
Guatemala	—	—	—	—	—	—	—	—	—	—	—
Honduras	—	—	—	—	—	—	—	—	—	—	—
Nicaragua	—	—	—	—	—	—	—	—	—	—	—
Panama, excluding Canal Zone	3,215	1,056	—	659	—	348	—	985	165	—	—
Caribbean countries, total	96	—	—	—	—	—	96	—	—	—	—
Cuba	—	—	—	—	—	—	—	—	—	—	—
Dominican Republic	—	—	—	—	—	—	—	—	—	—	—
Jamaica	96	—	—	—	—	—	96	—	—	—	—
Trinidad	—	—	—	—	—	—	—	—	—	—	—
Other Caribbean countries	—	—	—	—	—	—	—	—	—	—	—
South America, total	7,500	6,072	—	—	—	—	1,402	—	26	—	—
Argentina	—	—	—	—	—	—	—	—	—	—	—
Bolivia	—	—	—	—	—	—	—	—	—	—	—
Brazil	2,957	1,555	—	—	—	—	1,402	—	—	—	—
Chile	—	—	—	—	—	—	—	—	—	—	—
Colombia	4,517	4,517	—	—	—	—	—	—	—	—	—
Ecuador	—	—	—	—	—	—	—	—	—	—	—
Peru	—	—	—	—	—	—	—	—	—	—	—
Uruguay	—	—	—	—	—	—	—	—	—	—	—
Venezuela	26	—	—	—	—	—	—	—	26	—	—
Other South American countries	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	—	—	—	—	—	—	—	—	—	—	—
The Bahamas	—	—	—	—	—	—	—	—	—	—	—
Bermuda	—	—	—	—	—	—	—	—	—	—	—
Netherlands Antilles	—	—	—	—	—	—	—	—	—	—	—
Other British West Indies	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere	—	—	—	—	—	—	—	—	—	—	—
Europe, total[3]	3,438	8	—	—	2,114	63	271	54	926	—	—
Common Market countries, total	2,769	3	—	—	1,808	—	—	49	909	—	—
Belgium	—	—	—	—	—	—	—	—	—	—	—
France (includes Andorra)	—	—	—	—	—	—	—	—	—	—	—
Italy (includes San Marino)	10	—	—	—	10	—	—	—	—	—	—
Luxembourg	—	—	—	—	—	—	—	—	—	—	—
Netherlands	2	2	—	—	—	—	—	—	—	—	—
West Germany	2,757	1	—	—	1,798	—	—	49	909	—	—
Common Market countries, not allocable	—	—	—	—	—	—	—	—	—	—	—
Other European countries, total	667	5	—	—	306	63	271	5	17	—	—
Austria	—	—	—	—	—	—	—	—	—	—	—
Denmark	—	—	—	—	—	—	—	—	—	—	—
Finland	—	—	—	—	—	—	—	—	—	—	—
Greece	—	—	—	—	—	—	—	—	—	—	—
Ireland	—	—	—	—	—	—	—	—	—	—	—
Liechtenstein	—	—	—	—	—	—	—	—	—	—	—
Monaco	—	—	—	—	—	—	—	—	—	—	—
Norway	—	—	—	—	—	—	—	—	—	—	—
Portugal	—	—	—	—	—	—	—	—	—	—	—
Spain	—	—	—	—	—	—	—	—	—	—	—
Sweden	278	—	—	—	—	—	271	4	3	—	—
Switzerland	388	5	—	—	306	63	—	—	14	—	—
Turkey	—	—	—	—	—	—	—	—	—	—	—
United Kingdom	1	—	—	—	—	—	—	1	—	—	—
Other Western European countries	—	—	—	—	—	—	—	—	—	—	—
East European countries	—	—	—	—	—	—	—	—	—	—	—
Africa, total[3]	800	25	—	100	—	2	—	625	—	—	48
North Africa, total	—	—	—	—	—	—	—	—	—	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Morocco	—	—	—	—	—	—	—	—	—	—	—
Egypt (formerly United Arab Republic)	—	—	—	—	—	—	—	—	—	—	—
Other North African countries	—	—	—	—	—	—	—	—	—	—	—
East Africa, total	—	—	—	—	—	—	—	—	—	—	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	—	—	—	—	—	—	—	—	—	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	—	—	—	—	—	—	—	—	—	—	—
Other East African countries	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Receipts by foreign corporations from—Continued										
	10 percent or more U.S. shareholders of the Controlled Foreign Corporation[4]										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Africa—Continued											
West and Central Africa, total	725	—	—	100	—	—	—	625	—	—	—
Congo (Kinshasa)	—	—	—	—	—	—	—	—	—	—	—
Ghana	100	—	—	100	—	—	—	—	—	—	—
Ivory Coast	—	—	—	—	—	—	—	—	—	—	—
Liberia	625	—	—	—	—	—	—	625	—	—	—
Nigeria	—	—	—	—	—	—	—	—	—	—	—
Other West and Central African countries	—	—	—	—	—	—	—	—	—	—	—
Southern Africa, total	75	25	—	—	—	2	—	—	—	—	48
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	—	—	—	—	—	—	—	—	—	—	—
South Africa, Republic of	75	25	—	—	—	2	—	—	—	—	48
Zambia	—	—	—	—	—	—	—	—	—	—	—
Other Southern African countries	—	—	—	—	—	—	—	—	—	—	—
Asia, total	**25,042**	**22,530**	**—**	**357**	**616**	**738**	**422**	**—**	**380**	**—**	**—**
Middle East, total	—	—	—	—	—	—	—	—	—	—	—
Iran	—	—	—	—	—	—	—	—	—	—	—
Iraq	—	—	—	—	—	—	—	—	—	—	—
Israel	—	—	—	—	—	—	—	—	—	—	—
Lebanon	—	—	—	—	—	—	—	—	—	—	—
Other Middle East countries	—	—	—	—	—	—	—	—	—	—	—
Southern and Southeastern Asia, total	16,747	16,042	—	89	616	—	—	—	—	—	—
Ceylon	—	—	—	—	—	—	—	—	—	—	—
India	—	—	—	—	—	—	—	—	—	—	—
Indonesia	—	—	—	—	—	—	—	—	—	—	—
Malaysia	—	—	—	—	—	—	—	—	—	—	—
Pakistan	—	—	—	—	—	—	—	—	—	—	—
Philippines	14,735	14,735	—	—	—	—	—	—	—	—	—
Singapore	—	—	—	—	—	—	—	—	—	—	—
South Vietnam	—	—	—	—	—	—	—	—	—	—	—
Thailand	—	—	—	—	—	—	—	—	—	—	—
Other Southern and Southeastern Asian countries	2,012	1,307	—	89	616	—	—	—	—	—	—
Eastern Asia, total	8,295	6,488	—	268	—	738	422	—	380	—	—
China, Republic of (Taiwan)	—	—	—	—	—	—	—	—	—	—	—
Hong Kong	3,484	3,484	—	—	—	—	—	—	—	—	—
Japan	4,811	3,004	—	268	—	738	422	—	380	—	—
Okinawa and Ryukyu Islands	—	—	—	—	—	—	—	—	—	—	—
South Korea, Republic of	—	—	—	—	—	—	—	—	—	—	—
Other Eastern Asian countries	—	—	—	—	—	—	—	—	—	—	—
Oceania, total	**—1,381**	**—**	**—**	**—**	**—**	**—**	**—1,395**	**—**	**14**	**—**	**—**
Australia	—1,381	—	—	—	—	—	—1,395	—	14	—	—
New Zealand	—	—	—	—	—	—	—	—	—	—	—
Other countries of Oceania	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico and United States Possessions, total[3]	**2**	**2**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Puerto Rico	2	2	—	—	—	—	—	—	—	—	—
Guam	—	—	—	—	—	—	—	—	—	—	—
Panama Canal Zone	—	—	—	—	—	—	—	—	—	—	—
Virgin Islands, U.S.	—	—	—	—	—	—	—	—	—	—	—
Country not stated	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	35,349	30,924	—	268	2,114	803	—648	521	1,320	—	48
Economically less-developed countries	28,686	23,174	—	853	739	348	1,705	1,675	192	—	—
Sino-Soviet Bloc	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Receipts by foreign corporations from—Continued: 10 percent or more U.S. shareholders of the U.S. corporation filing return: Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
All geographic areas	**176,711**	**124,019**	**348**	**5,937**	**3,494**	**995**	**34,263**	**2,839**	**4,558**	—	**258**
Canada	**83,137**	**76,434**	**9**	**1,929**	**116**	**150**	**2,964**	(*)	**1,535**	—	—
Latin America, total[3]	**9,714**	**1,762**	—	—	**30**	**267**	**7,190**	—	**465**	—	—
Mexico	5,335	3	—	—	30	38	5,264	—	—	—	—
Central America, total	—	—	—	—	—	—	—	—	—	—	—
Costa Rica	—	—	—	—	—	—	—	—	—	—	—
El Salvador	—	—	—	—	—	—	—	—	—	—	—
Guatemala	—	—	—	—	—	—	—	—	—	—	—
Honduras	—	—	—	—	—	—	—	—	—	—	—
Nicaragua	—	—	—	—	—	—	—	—	—	—	—
Panama, excluding Canal Zone	—	—	—	—	—	—	—	—	—	—	—
Caribbean countries, total	—	—	—	—	—	—	—	—	—	—	—
Cuba	—	—	—	—	—	—	—	—	—	—	—
Dominican Republic	—	—	—	—	—	—	—	—	—	—	—
Jamaica	—	—	—	—	—	—	—	—	—	—	—
Trinidad	—	—	—	—	—	—	—	—	—	—	—
Other Caribbean countries	—	—	—	—	—	—	—	—	—	—	—
South America, total	4,379	1,759	—	—	—	229	1,926	—	465	—	—
Argentina	941	—	—	—	—	229	670	—	42	—	—
Bolivia	—	—	—	—	—	—	—	—	—	—	—
Brazil	1,592	289	—	—	—	—	1,240	—	63	—	—
Chile	—	—	—	—	—	—	—	—	—	—	—
Colombia	1,831	1,470	—	—	—	—	16	—	345	—	—
Ecuador	—	—	—	—	—	—	—	—	—	—	—
Peru	15	—	—	—	—	—	—	—	15	—	—
Uruguay	(*)	—	—	—	—	(*)	—	—	—	—	—
Venezuela	—	—	—	—	—	—	—	—	—	—	—
Other South American countries	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	**24,126**	**5,019**	—	—	**23**	—	**18,544**	—	**540**	—	—
The Bahamas	4,288	3,611	—	—	23	—	114	—	540	—	—
Bermuda	19,834	1,404	—	—	—	—	18,430	—	—	—	—
Netherlands Antilles	4	4	—	—	—	—	—	—	—	—	—
Other British West Indies	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere	—	—	—	—	—	—	—	—	—	—	—
Europe, total[3]	**51,560**	**38,530**	**339**	**2,721**	**3,195**	**301**	**5,558**	**235**	**423**	—	**258**
Common Market countries, total	32,665	27,279	339	1,691	2,533	298	—	151	374	—	—
Belgium	167	—	—	8	6	2	—	151	—	—	—
France (includes Andorra)	5,633	3,346	—	1,834	—	296	—	—	357	—	—
Italy (includes San Marino)	537	18	339	47	133	—	—	—	—	—	—
Luxembourg	—	—	—	—	—	—	—	—	—	—	—
Netherlands	25,747	23,914	—	2	1,831	—	—	—	—	—	—
West Germany	581	1	—	—	563	—	—	—	17	—	—
Common Market countries, not allocable	—	—	—	—	—	—	—	—	—	—	—
Other European countries, total	18,895	11,251	—	1,030	662	3	5,558	84	49	—	258
Austria	32	—	—	1	—	—	—	—	31	—	—
Denmark	57	—	—	—	57	—	—	—	—	—	—
Finland	—	—	—	—	—	—	—	—	—	—	—
Greece	4,209	13	—	446	47	3	3,700	—	—	—	—
Ireland	—	—	—	—	—	—	—	—	—	—	—
Liechtenstein	—	—	—	—	—	—	—	—	—	—	—
Monaco	—	—	—	—	—	—	—	—	—	—	—
Norway	3	(*)	—	—	—	—	—	—	3	—	—
Portugal	—	—	—	—	—	—	—	—	—	—	—
Spain	72	1	—	—	28	—	43	—	—	—	—
Sweden	—	—	—	—	—	—	—	—	—	—	—
Switzerland	1,806	462	—	34	530	—	765	—	15	—	—
Turkey	—	—	—	—	—	—	—	—	—	—	—
United Kingdom	12,676	10,775	—	549	—	—	1,010	84	—	—	258
Other Western European countries	—	—	—	—	—	—	—	—	—	—	—
East European countries	40	—	—	—	—	—	40	—	—	—	—
Africa, total[3]	**4,222**	—	—	—	**50**	—	—	**2,604**	**1,568**	—	—
North Africa, total	—	—	—	—	—	—	—	—	—	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Morocco	—	—	—	—	—	—	—	—	—	—	—
Egypt (formerly United Arab Republic)	—	—	—	—	—	—	—	—	—	—	—
Other North African countries	—	—	—	—	—	—	—	—	—	—	—
East Africa, total	—	—	—	—	—	—	—	—	—	—	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	—	—	—	—	—	—	—	—	—	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	—	—	—	—	—	—	—	—	—	—	—
Other East African countries	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Receipts by foreign corporations from—Continued										
	10 percent or more U.S. shareholders of the U.S. corporation filing return										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Africa—Continued											
West and Central Africa, total	1,582	—	—	—	50	—	—	—	1,532	—	—
Congo (Kinshasa)	—	—	—	—	—	—	—	—	—	—	—
Ghana	—	—	—	—	—	—	—	—	—	—	—
Ivory Coast	—	—	—	—	—	—	—	—	—	—	—
Liberia	1,582	—	—	—	50	—	—	—	1,532	—	—
Nigeria	—	—	—	—	—	—	—	—	—	—	—
Other West and Central African countries	—	—	—	—	—	—	—	—	—	—	—
Southern Africa, total	2,640	—	—	—	—	—	—	2,604	36	—	—
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	—	—	—	—	—	—	—	—	—	—	—
South Africa, Republic of	2,640	—	—	—	—	—	—	2,604	36	—	—
Zambia	—	—	—	—	—	—	—	—	—	—	—
Other Southern African countries	—	—	—	—	—	—	—	—	—	—	—
Asia, total	**2,340**	**2,274**	**—**	**4**	**52**	**—**	**7**	**—**	**3**	**—**	**—**
Middle East, total	—	—	—	—	—	—	—	—	—	—	—
Iran	—	—	—	—	—	—	—	—	—	—	—
Iraq	—	—	—	—	—	—	—	—	—	—	—
Israel	—	—	—	—	—	—	—	—	—	—	—
Lebanon	—	—	—	—	—	—	—	—	—	—	—
Other Middle East countries	—	—	—	—	—	—	—	—	—	—	—
Southern and Southeastern Asia, total	10	—	—	—	—	—	7	—	3	—	—
Ceylon	—	—	—	—	—	—	—	—	—	—	—
India	—	—	—	—	—	—	—	—	—	—	—
Indonesia	—	—	—	—	—	—	—	—	—	—	—
Malaysia	—	—	—	—	—	—	—	—	—	—	—
Pakistan	—	—	—	—	—	—	—	—	—	—	—
Philippines	10	—	—	—	—	—	7	—	3	—	—
Singapore	—	—	—	—	—	—	—	—	—	—	—
South Vietnam	—	—	—	—	—	—	—	—	—	—	—
Thailand	—	—	—	—	—	—	—	—	—	—	—
Other Southern and Southeastern Asian countries	—	—	—	—	—	—	—	—	—	—	—
Eastern Asia, total	2,330	2,274	—	4	52	—	—	—	—	—	—
China, Republic of (Taiwan)	—	—	—	—	—	—	—	—	—	—	—
Hong Kong	2,330	2,274	—	4	52	—	—	—	—	—	—
Japan	—	—	—	—	—	—	—	—	—	—	—
Okinawa and Ryukyu Islands	—	—	—	—	—	—	—	—	—	—	—
South Korea, Republic of	—	—	—	—	—	—	—	—	—	—	—
Other Eastern Asian countries	—	—	—	—	—	—	—	—	—	—	—
Oceania, total	**1,612**	**—**	**—**	**1,283**	**28**	**277**	**—**	**—**	**24**	**—**	**—**
Australia	1,612	—	—	1,283	28	277	—	—	24	—	—
New Zealand	—	—	—	—	—	—	—	—	—	—	—
Other countries of Oceania	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico and United States Possessions, total[1]	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico	—	—	—	—	—	—	—	—	—	—	—
Guam	—	—	—	—	—	—	—	—	—	—	—
Panama Canal Zone	—	—	—	—	—	—	—	—	—	—	—
Virgin Islands, U.S.	—	—	—	—	—	—	—	—	—	—	—
Country not stated	—	—	—	—	—	—	—	—	—	—	—
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	137,030	117,225	348	5,491	3,344	725	4,782	2,839	2,018	—	258
Economically less-developed countries	39,641	6,794	—	446	150	270	29,441	—	2,540	—	—
Sino-Soviet Bloc	40	—	—	—	—	—	40	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Payments by foreign corporations to all related persons										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
All geographic areas	16,785,767	10,471,946	73,096	1,077,427	208,832	763,487	1,420,442	1,977,872	486,004	231,873	74,783
Canada	5,231,753	3,848,234	2,913	279,427	29,876	131,483	247,472	447,577	183,204	58,098	3,464
Latin America, total[1]	1,817,813	971,030	2,113	170,353	32,732	115,127	113,039	273,540	71,421	55,430	13,029
Mexico	309,853	182,266	415	27,989	6,216	30,314	5,093	35,870	14,270	7,269	151
Central America, total	647,958	343,026	1,335	77,412	10,261	44,847	57,008	72,673	11,746	16,773	12,877
Costa Rica	9,870	5,602	—	670	106	507	31	1,151	1,092	650	61
El Salvador	9,670	6,142	—	549	28	15	—	38	130	770	—
Guatemala	10,290	3,618	4	1,069	24	515	458	3,819	386	397	—
Honduras	7,276	4,520	—	872	7	125	411	607	727	7	—
Nicaragua	5,340	4,434	—	26	102	191	—	373	83	21	110
Panama, excluding Canal Zone	605,512	316,710	1,331	74,226	9,994	43,494	56,108	66,687	9,328	14,928	12,706
Caribbean countries, total	14,229	9,412	—	885	346	171	4	2,337	576	499	—
Cuba	133	—	—	—	—	53	—	80	—	—	—
Dominican Republic	1,616	172	—	136	2	20	—	1,034	163	89	—
Jamaica	8,415	5,907	—	669	344	94	—	584	409	409	—
Trinidad	1,634	1,262	—	23	—	2	—	342	4	1	—
Other Caribbean countries	2,431	2,071	—	57	—	2	4	297	(*)	(*)	—
South America, total	845,735	436,288	363	64,067	15,909	39,795	50,934	182,660	44,829	30,889	1
Argentina	164,673	78,777	2	11,124	2,269	15,023	9,326	38,331	6,292	5,529	—
Bolivia	2,749	77	—	91	245	44	—	2,157	104	31	—
Brazil	198,709	69,935	293	16,222	3,063	7,013	5,647	69,323	9,871	17,342	—
Chile	29,611	8,944	2	2,094	825	1,143	234	7,472	8,783	114	—
Colombia	41,047	20,834	44	4,312	385	2,079	404	7,536	4,856	597	—
Ecuador	1,847	515	—	235	(*)	127	—	805	76	189	—
Peru	40,924	18,088	—	6,711	782	1,615	5,634	3,840	3,184	1,070	—
Uruguay	9,620	6,852	—	448	174	287	28	1,551	192	88	—
Venezuela	355,424	233,638	22	22,801	8,165	12,464	29,661	31,308	11,471	5,893	1
Other South American countries	1,031	628	—	29	1	—	—	337	—	36	—
Other Western Hemisphere, total	1,020,451	322,977	8,433	11,586	20,667	6,921	525,797	102,139	11,298	9,887	746
The Bahamas	240,698	122,926	—	5,093	10,641	3,807	12,567	69,129	6,182	9,870	483
Bermuda	341,526	196,794	8,433	6,053	9,720	3,007	92,823	22,435	2,196	—	263
Netherlands Antilles	437,813	3,040	—	414	301	77	420,514	10,568	2,887	12	—
Other British West Indies	131	1	—	7	5	3	93	7	10	5	—
Other Western Hemisphere	283	216	—	19	(*)	27	—	—	21	—	—
Europe, total[2]	6,582,160	4,150,861	56,198	457,181	110,922	393,888	336,161	853,488	154,276	63,421	5,763
Common Market countries, total	3,144,810	1,951,167	35,569	234,316	43,079	205,772	164,671	379,911	92,921	35,107	2,294
Belgium	389,614	311,784	217	17,907	7,054	14,639	6,409	21,848	6,045	3,577	134
France (includes Andorra)	645,289	370,893	2,464	67,899	9,758	56,904	24,693	81,119	16,996	14,428	133
Italy (includes San Marino)	382,069	245,417	1,286	24,622	5,028	40,940	9,333	41,622	10,075	3,746	—
Luxembourg	95,017	31,351	366	2,455	29	137	52,193	3,291	3,842	1,352	1
Netherlands	552,835	397,327	4,219	44,584	7,886	19,760	38,658	22,940	14,266	2,117	1,078
West Germany	1,079,327	593,736	27,017	76,849	13,323	73,392	33,385	209,091	41,697	9,887	948
Common Market countries, not allocable	659	659	—	—	—	—	—	—	—	—	—
Other European countries, total	3,437,350	2,199,694	20,629	222,865	67,844	188,116	171,490	473,577	61,355	28,314	3,469
Austria	26,519	12,442	7	4,429	88	2,238	4,642	1,657	525	233	258
Denmark	106,320	83,436	355	4,450	1,349	3,867	1,292	5,749	5,455	367	—
Finland	9,118	3,788	—	1,166	75	1,799	—	2,157	132	1	—
Greece	26,087	10,449	—	1,363	265	441	11,180	206	1,684	499	—
Ireland	17,664	10,318	7	1,319	46	1,087	959	2,656	176	1,096	—
Liechtenstein	6,851	3,805	—	554	143	304	941	1,002	102	—	—
Monaco	131	73	—	3	—	43	—	—	12	—	—
Norway	75,420	60,513	—	3,844	618	2,755	507	4,916	2,267	—	—
Portugal	21,300	11,796	47	1,131	27	1,607	—	6,494	98	99	1
Spain	80,386	51,479	26	8,967	718	9,064	551	4,781	3,696	1,104	—
Sweden	144,175	102,893	159	10,794	2,978	10,955	3,272	10,743	2,054	269	58
Switzerland	1,046,348	826,228	586	28,920	17,588	18,569	61,237	82,533	9,571	811	306
Turkey	56,575	51,880	—	1,073	2	272	220	2,733	203	190	2
United Kingdom	1,815,210	968,075	19,442	154,501	43,946	135,050	86,689	345,663	35,365	23,537	2,844
Other West European countries	533	219	—	38	—	12	—	156	—	108	—
East European countries	4,713	2,300	—	213	1	53	—	2,131	15	—	—
Africa, total[2]	560,394	233,712	396	33,930	3,402	50,359	137,706	77,126	10,126	13,063	574
North Africa, total	8,673	5,580	—	646	15	222	—	1,688	28	493	1
Algeria	57	38	—	12	—	19	—	—	—	—	—
Morocco	2,101	443	—	388	3	22	—	1,206	28	10	1
Egypt (formerly United Arab Republic)	1,848	1,574	—	110	10	154	—	—	—	—	—
Other North African countries	4,657	3,527	—	136	2	27	—	482	—	483	—
East Africa, total	9,455	4,759	—	1,549	—	34	770	961	164	1,218	—
Ethiopia	10	—	—	10	—	—	—	—	—	—	—
Kenya	2,650	1,905	—	260	—	16	—	367	7	95	—
Tanzania	900	11	—	499	—	—	—	390	—	—	—
Uganda	5,514	2,843	—	528	—	—	770	204	45	1,123	—
Other East African countries	381	—	—	252	—	18	—	—	111	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Payments by foreign corporations to all related persons										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
Africa—Continued											
West and Central Africa, total	301,357	68,291	41	20,103	2,705	38,343	133,044	24,590	6,488	7,742	—
Congo (Kinshasa)	3,711	3,311	—	208	—	188	—	—	4	—	—
Ghana	14,578	1,137	—	12,923	—	2	—	127	17	372	—
Ivory Coast	830	284	—	43	2	200	—	264	37	—	—
Liberia	255,669	40,810	—	5,488	2,596	37,774	133,021	23,722	6,204	6,054	—
Nigeria	10,543	8,580	41	287	107	126	20	—	86	1,296	—
Other West and Central African countries	16,026	14,169	—	1,154	(*)	53	3	477	150	20	—
Southern Africa, total	240,805	155,011	355	11,607	682	11,752	3,892	49,887	3,436	3,610	573
Malawi	349	—	—	301	—	—	—	48	—	—	—
Rhodesia	1,545	486	—	569	—	24	18	443	5	(*)	—
South Africa, Republic of	232,155	148,726	355	10,230	676	11,670	3,874	49,126	3,329	3,596	573
Zambia	6,183	5,339	—	507	6	1	—	214	102	14	—
Other Southern African countries	573	460	—	—	—	57	—	56	—	—	—
Asia, total	**930,323**	**514,771**	**1,622**	**26,849**	**3,928**	**21,491**	**37,884**	**147,782**	**13,106**	**11,822**	**51,069**
Middle East, total	144,133	9,356	—	828	6	1,755	—	80,330	736	60	51,062
Iran	3,544	1,001	—	541	—	186	—	1,774	17	25	—
Iraq	85,915	34	—	—	—	—	—	34,831	—	—	51,050
Israel	6,915	4,708	—	186	6	1,244	—	60	698	1	12
Lebanon	1,726	1,353	—	11	(*)	325	—	—	21	16	—
Other Middle East countries	46,033	2,260	—	90	(*)	(*)	—	43,665	—	18	—
Southern and Southeastern Asia, total	259,684	168,371	241	12,403	805	7,770	14,557	43,994	5,269	6,274	—
Ceylon	237	116	—	—	—	—	—	121	(*)	(*)	—
India	17,426	8,065	96	1,797	32	822	—	6,579	109	126	—
Indonesia	1,347	1,208	—	6	—	18	—	—	(*)	117	—
Malaysia	36,550	32,823	—	1,125	205	150	7	1,984	23	233	—
Pakistan	4,893	1,488	—	842	35	68	—	2,330	109	21	—
Philippines	141,908	96,671	116	6,229	264	4,595	692	25,961	3,753	3,627	—
Singapore	24,644	7,535	29	873	230	293	13,729	694	97	1,364	—
South Vietnam	1,928	1,534	—	394	—	(*)	—	—	—	—	—
Thailand	25,303	13,625	—	1,257	39	1,899	129	6,325	1,178	751	—
Other Southern and Southeastern Asian countries	5,448	5,306	—	80	—	27	—	—	—	35	—
Eastern Asia, total	426,506	337,044	1,381	13,618	3,117	11,966	23,327	23,458	7,101	5,488	7
China, Republic of (Taiwan)	21,404	17,045	—	468	72	487	1,864	426	683	359	—
Hong Kong	131,795	102,677	—	1,986	903	423	7,465	12,796	1,718	3,827	—
Japan	271,968	216,883	1,376	10,989	2,064	11,035	13,998	10,206	4,367	1,044	7
Okinawa and Ryukyu Islands	902	372	—	69	78	—	—	30	253	100	—
South Korea, Republic of	248	67	5	102	—	21	—	—	53	—	—
Other Eastern Asian countries	189	—	—	4	—	—	—	—	27	158	—
Oceania, total	**627,728**	**354,076**	**1,394**	**90,750**	**5,333**	**35,624**	**15,673**	**72,677**	**35,709**	**18,353**	**138**
Australia	576,290	320,414	895	83,973	5,057	33,484	15,441	66,527	34,188	16,172	138
New Zealand	49,899	33,001	499	6,619	276	2,140	232	5,612	1,393	127	—
Other countries of Oceania	1,539	661	—	158	—	—	—	538	128	54	—
Puerto Rico and United States Possessions, total[1]	**112,661**	**74,627**	**27**	**6,627**	**1,972**	**8,552**	**6,710**	**3,542**	**6,805**	**3,799**	**—**
Puerto Rico	106,340	73,096	27	5,685	1,761	8,017	5,353	2,893	6,713	2,795	—
Guam	—	—	—	—	—	—	—	—	—	—	—
Panama Canal Zone	3,911	424	—	703	98	457	857	349	40	983	—
Virgin Islands, U.S.	2,410	1,107	—	239	113	78	500	300	52	21	—
Country not stated	**2,484**	**1,658**	**—**	**724**	**—**	**42**	**—**	**1**	**59**	**—**	**—**
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	12,940,030	8,730,046	62,182	844,102	149,358	578,852	612,284	1,428,799	380,167	144,292	9,842
Economically less-developed countries	3,838,218	1,737,942	10,914	232,384	59,473	184,487	808,158	546,861	105,736	87,423	64,841
Sino-Soviet Bloc	5,035	2,300	—	217	1	106	—	2,211	42	158	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Payments by foreign corporations to— U.S. corporation filing return										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All geographic areas	**11,280,652**	**7,611,978**	**69,647**	**528,442**	**75,211**	**524,857**	**560,964**	**1,422,657**	**225,847**	**192,006**	**69,241**
Canada	**4,150,319**	**3,279,237**	**2,630**	**204,004**	**19,142**	**103,331**	**65,783**	**324,826**	**98,548**	**49,970**	**3,046**
Latin America, total[2]	**1,212,327**	**712,583**	**1,720**	**78,474**	**9,574**	**90,410**	**3,015**	**225,228**	**31,965**	**46,573**	**12,785**
Mexico	242,705	144,597	87	22,503	2,458	25,679	590	31,826	8,452	6,584	129
Central America, total	399,214	242,221	1,335	19,674	4,085	40,641	428	58,999	8,039	11,136	12,656
Costa Rica	7,636	4,115	—	528	5	332	5	898	1,045	647	61
El Salvador	2,710	1,555	—	244	22	8	—	—	116	765	—
Guatemala	6,270	1,690	4	478	10	376	—	3,047	287	378	—
Honduras	1,517	163	—	172	—	114	—	561	507	(*)	—
Nicaragua	4,864	4,211	—	10	102	152	—	331	56	2	
Panama, excluding Canal Zone	376,217	230,487	1,331	18,242	3,946	39,659	423	54,162	6,028	9,344	12,595
Caribbean countries, total	9,630	6,672	—	560	2	40	—	1,460	521	375	—
Cuba	18	—	—	—	—	18	—	—	—	—	—
Dominican Republic	1,376	68	—	136	2	—	—	1,014	156	—	—
Jamaica	5,750	4,585	—	357	—	20	—	52	381	375	—
Trinidad	297	156	—	13	—	2	—	122	4	(*)	—
Other Caribbean countries	2,189	1,863	—	54	—	—	—	272	(*)	(*)	—
South America, total	560,776	319,091	298	35,737	3,029	24,050	1,997	133,143	14,953	28,478	—
Argentina	104,690	44,220	2	5,787	637	9,361	333	36,847	2,780	4,723	—
Bolivia	2,387	77	—	72	—	34	—	2,157	16	31	—
Brazil	141,525	45,349	293	9,605	974	3,436	410	57,676	7,080	16,702	—
Chile	8,817	2,637	—	653	354	1,070	—	3,849	140	114	—
Colombia	21,806	10,532	—	2,454	33	1,465	49	5,486	1,297	490	—
Ecuador	1,640	513	—	168	—	95	—	638	37	189	—
Peru	19,195	9,306	—	2,922	206	1,181	133	3,235	1,421	791	—
Uruguay	3,135	586	—	391	169	287	—	1,528	86	88	—
Venezuela	257,239	205,860	3	13,680	656	7,121	1,072	21,437	2,096	5,314	—
Other South American countries	342	11	—	5	—	—	—	290	—	36	—
Other Western Hemisphere, total	**580,481**	**102,781**	**8,433**	**8,589**	**4,729**	**3,329**	**402,410**	**34,447**	**5,198**	**9,819**	**746**
The Bahamas	75,848	43,174	—	2,898	210	3,309	2,207	11,275	2,485	9,807	483
Bermuda	91,295	59,018	8,433	5,431	4,511	10	—	13,165	464	—	263
Netherlands Antilles	413,136	423	—	255	8	7	400,203	10,000	2,228	12	—
Other British West Indies	13	—	—	3	—	3	—	7	—	—	—
Other Western Hemisphere	189	166	—	2	—	—	—	—	21	—	—
Europe, total[3]	**4,173,760**	**2,758,000**	**54,344**	**181,957**	**37,742**	**273,474**	**69,286**	**677,168**	**89,554**	**50,643**	**1,592**
Common Market countries, total	1,914,812	1,235,709	34,393	87,397	12,879	156,876	33,237	287,165	36,654	29,285	1,215
Belgium	220,431	182,030	205	5,919	573	11,774	1,608	13,647	3,058	1,483	134
France (includes Andorra)	431,488	280,198	2,151	28,299	2,932	43,248	1,192	54,352	5,576	13,538	(*)
Italy (includes San Marino)	267,493	191,093	1,137	9,572	345	30,827	—	28,634	2,627	3,258	—
Luxembourg	36,239	29,278	366	2,110	—	86	2,525	50	579	1,245	
Netherlands	317,382	228,501	3,885	16,617	2,207	15,357	26,068	18,473	4,166	1,976	133
West Germany	641,779	324,609	26,649	24,880	6,822	55,584	1,844	172,009	20,648	7,785	948
Common Market countries, not allocable	—	—	—	—	—	—	—	—	—	—	—
Other European countries, total	2,258,948	1,522,291	19,951	94,560	24,863	116,598	36,049	390,003	32,900	21,358	377
Austria	15,263	9,867	—	2,151	8	1,607	—	1,198	199	233	—
Denmark	49,304	33,829	61	1,369	1,150	3,278	13	5,482	3,789	333	—
Finland	7,055	2,586	—	679	72	1,508	—	2,136	73	1	—
Greece	21,252	8,708	—	210	114	302	10,529	30	866	493	—
Ireland	10,878	7,235	1	481	2	670	119	1,114	160	1,096	—
Liechtenstein	5,101	3,370	—	324	—	304	—	1,001	102	—	—
Monaco	95	73	—	2	—	20	—	—	—	—	—
Norway	17,482	10,543	—	655	6	2,504	—	3,024	750	—	—
Portugal	15,154	7,568	—	671	—	1,140	—	5,631	45	99	—
Spain	45,990	33,510	26	1,717	12	5,204	381	2,167	2,664	309	—
Sweden	79,266	50,402	154	5,151	428	9,404	2,251	10,388	847	241	—
Switzerland	837,468	723,310	573	12,152	2,316	15,173	7,679	69,207	6,017	735	306
Turkey	12,582	8,540	—	1,035	—	246	—	2,513	90	156	2
United Kingdom	1,139,289	621,802	19,136	67,891	20,755	75,185	15,077	284,429	17,285	17,662	69
Other West European countries	198	21	—	21	—	—	—	156	—	—	—
East European countries	2,571	927	—	51	—	53	—	1,527	13	—	—
Africa, total[2]	**267,439**	**174,167**	**—**	**11,555**	**1,579**	**14,480**	**2,342**	**54,793**	**2,411**	**6,111**	**1**
North Africa, total	6,877	4,921	—	628	11	38	—	1,042	23	213	1
Algeria	48	36	—	12	—	—	—	—	—	—	—
Morocco	1,352	331	—	370	—	16	—	611	23	—	1
Egypt (formerly United Arab Republic)	1,694	1,574	—	110	10	—	—	—	—	—	—
Other North African countries	3,783	2,980	—	136	1	22	—	431	—	213	—
East Africa, total	6,993	4,015	—	906	—	18	770	954	161	169	—
Ethiopia	10	—	—	10	—	—	—	—	—	—	—
Kenya	1,891	1,161	—	255	—	16	—	360	4	95	—
Tanzania	517	11	—	116	—	—	—	390	—	—	—
Uganda	4,211	2,843	—	274	—	—	770	204	46	74	—
Other East African countries	364	—	—	251	—	2	—	—	111	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Payments by foreign corporations to—U.S. corporation filing return										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
Africa—Continued											
West and Central Africa, total	54,860	28,127	—	4,067	1,302	7,981	1,533	8,012	1,539	2,299	—
Congo (Kinshasa)	3,658	3,311	—	195	—	152	—	—	—	—	—
Ghana	763	628	—	5	—	2	—	—	18	112	—
Ivory Coast	76	42	—	34	—	—	—	—	—	—	—
Liberia	37,046	12,765	—	2,557	1,302	7,784	1,513	7,547	1,474	2,104	—
Nigeria	7,462	7,122	—	233	—	24	20	—	—	63	—
Other West and Central African countries	5,855	4,259	—	1,043	—	19	—	465	49	20	—
Southern Africa, total	198,605	137,033	—	5,929	266	6,435	39	44,785	688	3,430	—
Malawi	239	—	—	191	—	—	—	48	—	—	—
Rhodesia	1,002	453	—	261	—	19	—	268	1	—	—
South Africa, Republic of	193,064	132,875	—	5,241	266	6,380	39	44,259	588	3,416	—
Zambia	3,748	3,245	—	236	—	—	—	154	99	14	—
Other Southern African countries	552	460	—	—	—	36	—	56	—	—	—
Asia, total	**444,092**	**257,700**	**1,589**	**18,986**	**493**	**17,467**	**24,384**	**55,354**	**7,100**	**9,955**	**51,065**
Middle East, total	62,775	8,139	—	570	6	989	—	1,339	633	39	51,060
Iran	2,010	471	—	380	—	18	—	1,113	8	20	—
Iraq	51,084	34	—	—	—	—	—	—	—	—	51,050
Israel	5,966	4,492	—	123	6	719	—	1	614	1	10
Lebanon	1,599	1,312	—	8	—	252	—	—	11	16	—
Other Middle East countries	2,116	1,830	—	59	—	—	—	225	—	2	—
Southern and Southeastern Asia, total	186,069	110,079	212	10,004	220	6,434	13,920	37,300	3,378	4,522	—
Ceylon	209	113	—	—	—	—	—	96	—	—	—
India	11,514	3,877	96	1,553	26	606	—	5,121	109	126	—
Indonesia	1,229	1,111	—	6	—	16	—	—	—	96	—
Malaysia	30,503	27,683	—	1,086	100	125	—	1,427	7	75	—
Pakistan	2,295	796	—	2	35	70	—	1,348	25	21	—
Philippines	100,142	61,767	116	5,061	20	3,378	206	23,720	2,526	3,348	—
Singapore	18,326	3,121	—	670	—	291	13,714	346	76	110	—
South Vietnam	1,928	1,534	—	394	—	—	—	—	—	—	—
Thailand	19,921	10,077	—	1,232	39	1,948	—	5,244	635	746	—
Other Southern and Southeastern Asian countries	—	—	—	—	—	—	—	—	—	—	—
Eastern Asia, total	195,248	139,482	1,377	8,412	267	10,044	10,464	16,715	3,089	5,394	5
China, Republic of (Taiwan)	13,977	10,363	—	420	30	446	1,450	371	574	323	—
Hong Kong	97,186	84,015	—	1,148	79	412	—	6,896	629	3,807	—
Japan	83,187	44,824	1,372	6,763	80	9,165	9,014	9,448	1,511	1,006	5
Okinawa and Ryukyu Islands	608	213	—	69	78	—	—	—	148	100	—
South Korea, Republic of	101	67	5	8	—	21	—	—	—	—	—
Other Eastern Asian countries	189	—	—	4	—	—	—	—	27	158	—
Oceania, total	**379,668**	**268,640**	**931**	**21,668**	**1,721**	**21,826**	**—8,445**	**49,211**	**8,020**	**16,089**	**6**
Australia	344,329	237,447	895	20,193	1,715	20,641	—8,445	48,089	7,877	15,910	6
New Zealand	34,518	30,532	36	1,438	6	1,185	—	1,122	74	125	—
Other countries of Oceania	821	661	—	37	—	—	—	—	69	54	—
Puerto Rico and United States Possessions, total[2]	**70,929**	**57,525**	**—**	**3,018**	**231**	**298**	**2,189**	**1,830**	**2,992**	**2,846**	**—**
Puerto Rico	68,148	56,280	—	2,687	69	229	1,689	1,450	2,953	2,791	—
Guam	—	—	—	—	—	—	—	—	—	—	—
Panama Canal Zone	792	422	—	92	49	1	—	155	39	34	—
Virgin Islands, U.S.	1,989	823	—	239	113	68	500	225	—	21	—
Country not stated	**1,537**	**1,345**	**—**	**191**	**—**	**42**	**—**	**—**	**59**	**—**	**—**
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	9,006,673	6,531,345	59,276	417,596	58,842	410,669	125,029	1,098,501	177,734	123,032	4,647
Economically less-developed countries	2,269,564	1,078,361	10,371	110,600	16,369	113,875	435,935	322,629	48,014	68,816	64,594
Sino-Soviet Bloc	2,778	927	—	55	—	71	—	1,527	40	158	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Payments by foreign corporations to—Continued: Any corporations controlled by the U.S. corporation filing return: Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
All geographic areas	**5,014,118**	**2,468,329**	**3,261**	**483,925**	**128,534**	**234,252**	**851,122**	**549,009**	**251,781**	**38,933**	**4,969**
Canada	**1,030,041**	**529,327**	**259**	**70,880**	**10,016**	**27,309**	**180,991**	**119,837**	**82,873**	**8,128**	**418**
Latin America, total[3]	**575,740**	**235,097**	**229**	**90,696**	**22,950**	**24,053**	**109,713**	**48,160**	**38,334**	**8,265**	**244**
Mexico	64,655	36,291	164	5,362	3,756	4,022	4,503	4,215	5,635	685	22
Central America, total	238,401	92,265	—	57,481	6,164	4,198	56,580	13,674	2,181	5,637	221
Costa Rica	2,225	1,487	—	141	93	175	26	253	47	3	—
El Salvador	6,913	6,587	—	262	2	7	—	36	14	5	—
Guatemala	4,001	1,917	—	591	14	131	458	772	99	19	—
Honduras	5,449	4,357	—	581	7	11	411	46	29	7	—
Nicaragua	476	223	—	16	—	39	—	42	27	19	110
Panama, excluding Canal Zone	219,337	77,694	—	55,890	6,048	3,835	55,685	12,525	1,965	5,584	111
Caribbean countries, total	4,590	2,739	—	317	344	131	4	877	55	124	—
Cuba	115	—	—	—	—	35	—	80	—	—	—
Dominican Republic	240	104	—	—	—	20	—	20	7	89	—
Jamaica	2,656	1,321	—	304	344	74	—	532	48	34	—
Trinidad	1,337	1,108	—	10	—	—	—	220	—	1	—
Other Caribbean countries	242	208	—	3	—	2	4	25	—	—	—
South America, total	268,058	103,766	65	27,536	12,686	15,702	48,626	29,394	28,463	1,819	1
Argentina	48,661	22,245	—	4,992	1,615	5,655	8,993	1,484	2,880	797	—
Bolivia	362	—	—	19	245	10	—	—	88	—	—
Brazil	54,074	23,018	—	6,597	1,913	3,568	4,926	11,594	2,401	57	—
Chile	20,794	6,307	2	1,441	471	73	234	3,623	8,643	(*)	—
Colombia	16,885	8,751	44	1,429	351	614	355	2,050	3,184	107	—
Ecuador	282	2	—	67	(*)	7	—	167	39	—	—
Peru	21,715	8,782	—	3,789	576	434	5,501	605	1,749	279	—
Uruguay	6,485	6,266	—	57	5	(*)	28	23	106	—	—
Venezuela	98,111	27,778	19	9,121	7,509	5,341	28,589	9,801	9,373	579	1
Other South American countries	689	617	—	24	1	—	—	47	—	—	—
Other Western Hemisphere, total	**418,119**	**200,713**	**—**	**2,529**	**15,674**	**3,568**	**123,372**	**67,692**	**4,503**	**58**	**—**
The Bahamas	164,146	79,673	—	2,128	10,386	474	10,345	57,854	3,223	63	—
Bermuda	229,603	118,372	—	296	5,091	2,997	92,623	9,270	954	—	—
Netherlands Antilles	24,158	2,617	—	64	192	70	20,311	568	316	—	—
Other British West Indies	118	1	—	4	5	—	93	—	10	5	—
Other Western Hemisphere	94	50	—	17	(*)	27	—	—	—	—	—
Europe, total[3]	**2,235,911**	**1,259,732**	**1,854**	**251,563**	**71,381**	**117,565**	**259,576**	**174,507**	**82,875**	**12,706**	**4,171**
Common Market countries, total	1,102,312	615,281	1,176	130,856	28,653	47,678	124,885	91,543	55,374	5,785	1,079
Belgium	166,024	127,243	12	11,424	6,470	2,865	4,801	8,201	2,950	2,058	—
France (includes Andorra)	197,263	84,995	313	36,845	6,532	13,062	16,952	26,767	10,773	890	133
Italy (includes San Marino)	111,657	53,923	149	13,819	4,650	9,801	9,333	12,063	7,431	488	—
Luxembourg	58,778	2,073	—	345	29	51	49,668	3,241	3,263	107	1
Netherlands	136,663	81,289	334	17,849	4,777	4,389	12,590	4,271	10,078	140	945
West Germany	431,268	265,099	368	50,574	6,195	17,509	31,541	37,000	20,879	2,102	—
Common Market countries, not allocable	659	659	—	—	—	—	—	—	—	—	—
Other European countries, total	1,133,599	644,451	678	120,707	42,708	69,887	134,691	82,964	27,501	6,921	3,092
Austria	11,012	2,391	7	2,221	80	631	4,642	459	323	—	258
Denmark	56,438	49,109	294	3,058	198	589	1,279	267	1,610	34	—
Finland	2,063	1,202	—	487	3	291	—	21	59	—	—
Greece	4,111	1,741	—	1,000	132	139	651	176	266	6	—
Ireland	6,785	3,083	6	837	44	417	840	1,542	16	—	—
Liechtenstein	1,750	435	—	230	143	—	941	1	—	—	—
Monaco	36	—	—	1	—	23	—	—	12	—	—
Norway	57,779	49,970	—	3,150	517	251	507	1,892	1,492	—	—
Portugal	6,148	4,228	47	460	27	467	—	863	53	(*)	1
Spain	32,837	17,760	—	5,916	706	3,860	170	2,601	1,029	795	—
Sweden	62,065	50,954	5	4,375	2,550	1,550	1,021	355	1,169	28	58
Switzerland	201,132	96,618	13	16,530	15,272	3,004	52,808	13,306	3,506	76	—
Turkey	43,993	43,340	—	38	2	26	220	220	113	34	—
United Kingdom	645,641	322,067	306	82,370	23,033	58,627	71,612	61,160	17,851	5,840	2,775
Other West European countries	335	198	—	17	—	12	—	—	—	108	—
East European countries	1,476	1,355	—	17	1	—	—	101	2	—	—
Africa, total[3]	**289,895**	**59,205**	**396**	**20,804**	**1,823**	**35,845**	**135,331**	**22,081**	**7,693**	**6,717**	**—**
North Africa, total	1,774	637	—	18	4	184	—	646	5	280	—
Algeria	19	—	—	—	—	19	—	—	—	—	—
Morocco	727	90	—	18	3	8	—	595	5	10	—
Egypt (formerly United Arab Republic)	154	—	—	—	—	154	—	—	—	—	—
Other North African countries	874	547	—	—	1	5	—	51	—	270	—
East Africa, total	2,482	744	—	643	—	16	—	7	3	1,049	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	759	744	—	5	—	—	—	7	3	—	—
Tanzania	383	—	—	383	—	—	—	—	—	—	—
Uganda	1,303	—	—	254	—	—	—	—	—	1,049	—
Other East African countries	17	—	—	1	—	16	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Payments by foreign corporations to—Continued										
	Any corporations controlled by the U.S. corporation filing return										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Africa—Continued											
West and Central Africa, total	244,646	40,164	41	14,465	1,403	30,362	131,478	16,578	4,947	5,208	—
Congo (Kinshasa)	53	—	—	13	—	36	—	—	4	—	—
Ghana	12,010	509	—	11,348	—	—	—	127	1	25	—
Ivory Coast	754	242	—	9	2	200	—	264	37	—	—
Liberia	218,577	28,045	—	2,930	1,294	29,990	131,475	16,175	4,718	3,950	—
Nigeria	3,081	1,458	41	54	107	102	—	—	86	1,233	—
Other West and Central African countries	10,171	9,910	—	111	(*)	34	3	12	101	—	—
Southern Africa, total	41,013	17,660	355	5,678	416	5,283	3,853	4,850	2,738	180	—
Malawi	110	—	—	110	—	—	—	—	—	—	—
Rhodesia	543	33	—	308	—	5	18	175	4	(*)	—
South Africa, Republic of	37,904	15,533	355	4,989	410	5,256	3,835	4,615	2,731	180	—
Zambia	2,435	2,094	—	271	6	1	—	60	3	—	—
Other Southern African countries	21	—	—	—	—	21	—	—	—	—	—
Asia, total	**209,578**	**81,406**	**33**	**7,741**	**3,434**	**3,997**	**13,500**	**91,628**	**6,003**	**1,032**	**4**
Middle East, total	81,348	1,217	—	258	(*)	766	—	78,982	102	21	2
Iran	1,534	530	—	161	—	168	—	661	9	5	—
Iraq	34,831	—	—	—	—	—	—	34,831	—	—	—
Israel	939	216	—	63	—	525	—	50	83	—	2
Lebanon	127	41	—	3	(*)	73	—	—	10	—	—
Other Middle East countries	43,917	430	—	31	(*)	(*)	—	43,440	—	16	—
Southern and Southeastern Asia, total	52,631	38,281	29	2,281	585	1,309	637	5,903	1,889	1,717	—
Ceylon	26	1	—	—	—	—	—	25	—	—	—
India	5,912	4,188	—	244	6	16	—	1,458	—	(*)	—
Indonesia	118	97	—	—	—	—	—	—	(*)	21	—
Malaysia	6,047	5,140	—	39	105	25	7	557	16	158	—
Pakistan	2,591	687	—	840	(*)	−2	—	984	82	—	—
Philippines	26,239	20,206	—	1,130	244	1,217	486	1,450	1,227	279	—
Singapore	6,316	4,414	29	3	230	2	15	348	21	1,254	—
South Vietnam	(*)	—	—	—	—	(*)	—	—	—	—	—
Thailand	5,382	3,548	—	25	(*)	51	129	1,081	543	5	—
Other Southern and Southeastern Asian countries	—	—	—	—	—	—	—	—	—	—	—
Eastern Asia, total	75,599	41,908	4	5,202	2,849	1,922	12,863	6,743	4,012	94	2
China, Republic of (Taiwan)	7,427	6,682	—	48	42	41	414	55	109	36	—
Hong Kong	32,324	16,382	—	834	823	11	7,465	5,900	889	20	—
Japan	35,407	18,685	4	4,226	1,984	1,870	4,984	758	2,856	38	2
Okinawa and Ryukyu Islands	294	159	—	—	—	—	—	30	105	—	—
South Korea, Republic of	147	—	—	94	—	—	—	—	53	—	—
Other Eastern Asian countries	—	—	—	—	—	—	—	—	—	—	—
Oceania, total	**213,163**	**85,436**	**463**	**36,368**	**1,566**	**13,661**	**24,118**	**23,466**	**27,689**	**264**	**132**
Australia	197,064	82,967	—	31,066	1,296	12,706	23,886	18,438	26,311	262	132
New Zealand	15,381	2,469	463	5,181	270	955	232	4,490	1,319	2	—
Other countries of Oceania	718	—	—	121	—	—	—	538	59	—	—
Puerto Rico and United States Possessions, total[3]	**40,824**	**17,100**	**27**	**2,811**	**1,710**	**8,254**	**4,521**	**1,637**	**3,811**	**953**	**—**
Puerto Rico	37,392	16,816	27	2,200	1,692	7,788	3,664	1,443	3,758	4	—
Guam	—	—	—	—	—	—	—	—	—	—	—
Panama Canal Zone	3,086	—	—	611	18	456	857	194	1	949	—
Virgin Islands, U.S.	346	284	—	—	—	10	—	—	52	—	—
Country not stated	**847**	**313**	**—**	**533**	**—**	**—**	**—**	**1**	**—**	**—**	**—**
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	3,519,123	1,869,948	2,882	365,883	85,951	164,320	479,258	325,622	199,345	21,188	4,722
Economically less-developed countries	1,492,557	596,713	379	117,492	42,582	69,897	371,864	223,205	52,434	17,745	247
Sino-Soviet Bloc	1,591	1,355	—	17	1	35	—	181	2	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Payments by foreign corporations to—Continued										
	10 percent or more U.S. shareholders of the Controlled Foreign Corporation[4]										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)
All geographic areas	193,258	186,822	—	1,756	—	425	1,059	1,742	268	613	573
Canada	7,818	6,181	—	632	—	258	266	416	65	—	—
Latin America, total[2]	1,800	814	—	181	—	32	—	70	125	578	—
Mexico	218	214	—	—	—	4	—	—	—	—	—
Central America, total	25	—	—	—	—	—	—	—	25	—	—
Costa Rica	—	—	—	—	—	—	—	—	—	—	—
El Salvador	—	—	—	—	—	—	—	—	—	—	—
Guatemala	—	—	—	—	—	—	—	—	—	—	—
Honduras	—	—	—	—	—	—	—	—	—	—	—
Nicaragua	—	—	—	—	—	—	—	—	—	—	—
Panama, excluding Canal Zone	25	—	—	—	—	—	—	—	25	—	—
Caribbean countries, total	8	(*)	—	8	—	—	—	—	—	—	—
Cuba	—	—	—	—	—	—	—	—	—	—	—
Dominican Republic	—	—	—	—	—	—	—	—	—	—	—
Jamaica	8	(*)	—	8	—	—	—	—	—	—	—
Trinidad	—	—	—	—	—	—	—	—	—	—	—
Other Caribbean countries	—	—	—	—	—	—	—	—	—	—	—
South America, total	1,549	600	—	173	—	28	—	70	100	578	—
Argentina	—	—	—	—	—	—	—	—	—	—	—
Bolivia	—	—	—	—	—	—	—	—	—	—	—
Brazil	679	—	—	—	—	3	—	—	98	578	—
Chile	—	—	—	—	—	—	—	—	—	—	—
Colombia	773	600	—	173	—	—	—	—	—	—	—
Ecuador	25	—	—	—	—	25	—	—	—	—	—
Peru	—	—	—	—	—	—	—	—	—	—	—
Uruguay	—	—	—	—	—	—	—	—	—	—	—
Venezuela	72	—	—	—	—	—	—	70	2	—	—
Other South American countries	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	10	—	—	—	—	—	10	—	—	—	—
The Bahamas	10	—	—	—	—	—	10	—	—	—	—
Bermuda	—	—	—	—	—	—	—	—	—	—	—
Netherlands Antilles	—	—	—	—	—	—	—	—	—	—	—
Other British West Indies	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere	—	—	—	—	—	—	—	—	—	—	—
Europe, total[2]	7,709	6,379	—	35	—	87	750	381	77	—	—
Common Market countries, total	2,337	1,966	—	—	—	73	—	278	20	—	—
Belgium	—	—	—	—	—	—	—	—	—	—	—
France (includes Andorra)	—	—	—	—	—	—	—	—	—	—	—
Italy (includes San Marino)	—	—	—	—	—	—	—	—	—	—	—
Luxembourg	—	—	—	—	—	—	—	—	—	—	—
Netherlands	216	—	—	—	—	—	—	196	20	—	—
West Germany	2,121	1,966	—	—	—	73	—	82	—	—	—
Common Market countries, not allocable	—	—	—	—	—	—	—	—	—	—	—
Other European countries, total	5,372	4,413	—	35	—	14	750	103	57	—	—
Austria	—	—	—	—	—	—	—	—	—	—	—
Denmark	—	—	—	—	—	—	—	—	—	—	—
Finland	—	—	—	—	—	—	—	—	—	—	—
Greece	—	—	—	—	—	—	—	—	—	—	—
Ireland	—	—	—	—	—	—	—	—	—	—	—
Liechtenstein	—	—	—	—	—	—	—	—	—	—	—
Monaco	—	—	—	—	—	—	—	—	—	—	—
Norway	—	—	—	—	—	—	—	—	—	—	—
Portugal	—	—	—	—	—	—	—	—	—	—	—
Spain	13	—	—	—	—	—	—	13	—	—	—
Sweden	839	811	—	3	—	1	—	—	24	—	—
Switzerland	816	13	—	—	—	—	750	20	33	—	—
Turkey	—	—	—	—	—	—	—	—	—	—	—
United Kingdom	3,704	3,589	—	32	—	13	—	70	—	—	—
Other West European countries	—	—	—	—	—	—	—	—	—	—	—
East European countries	—	—	—	—	—	—	—	—	—	—	—
Africa, total[2]	678	51	—	—	—	21	33	—	—	—	573
North Africa, total	—	—	—	—	—	—	—	—	—	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Morocco	—	—	—	—	—	—	—	—	—	—	—
Egypt (formerly United Arab Republic)	—	—	—	—	—	—	—	—	—	—	—
Other North African countries	—	—	—	—	—	—	—	—	—	—	—
East Africa, total	—	—	—	—	—	—	—	—	—	—	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	—	—	—	—	—	—	—	—	—	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	—	—	—	—	—	—	—	—	—	—	—
Other East African countries	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Payments by foreign corporations to—Continued										
	10 percent or more U.S. shareholders of the Controlled Foreign Corporation[4]										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)
Africa—Continued											
West and Central Africa, total	33	—	—	—	—	—	33	—	—	—	—
Congo (Kinshasa)	—	—	—	—	—	—	—	—	—	—	—
Ghana	—	—	—	—	—	—	—	—	—	—	—
Ivory Coast	—	—	—	—	—	—	—	—	—	—	—
Liberia	33	—	—	—	—	—	33	—	—	—	—
Nigeria	—	—	—	—	—	—	—	—	—	—	—
Other West and Central African countries	—	—	—	—	—	—	—	—	—	—	—
Southern Africa, total	645	51	—	—	—	21	—	—	—	—	573
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	—	—	—	—	—	—	—	—	—	—	—
South Africa, Republic of	645	51	—	—	—	21	—	—	—	—	573
Zambia	—	—	—	—	—	—	—	—	—	—	—
Other Southern African countries	—	—	—	—	—	—	—	—	—	—	—
Asia, total	174,370	173,397	—	110	—	27	—	800	1	35	—
Middle East, total	10	—	—	—	—	—	—	9	1	—	—
Iran	—	—	—	—	—	—	—	—	—	—	—
Iraq	—	—	—	—	—	—	—	—	—	—	—
Israel	10	—	—	—	—	—	—	9	1	—	—
Lebanon	—	—	—	—	—	—	—	—	—	—	—
Other Middle East countries	—	—	—	—	—	—	—	—	—	—	—
Southern and Southeastern Asia, total	20,967	20,004	—	110	—	27	—	791	(*)	35	—
Ceylon	—	—	—	—	—	—	—	—	—	—	—
India	—	—	—	—	—	—	—	—	—	—	—
Indonesia	—	—	—	—	—	—	—	—	—	—	—
Malaysia	—	—	—	—	—	—	—	—	—	—	—
Pakistan	—	—	—	—	—	—	—	—	—	—	—
Philippines	15,519	14,698	—	30	—	—	—	791	(*)	—	—
Singapore	—	—	—	—	—	—	—	—	—	—	—
South Vietnam	—	—	—	—	—	—	—	—	—	—	—
Thailand	—	—	—	—	—	—	—	—	—	—	—
Other Southern and Southeastern Asian countries	5,448	5,306	—	80	—	27	—	—	—	35	—
Eastern Asia, total	153,393	153,393	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)	—	—	—	—	—	—	—	—	—	—	—
Hong Kong	19	19	—	—	—	—	—	—	—	—	—
Japan	153,374	153,374	—	—	—	—	—	—	—	—	—
Okinawa and Ryukyu Islands	—	—	—	—	—	—	—	—	—	—	—
South Korea, Republic of	—	—	—	—	—	—	—	—	—	—	—
Other Eastern Asian countries	—	—	—	—	—	—	—	—	—	—	—
Oceania, total	—	—	—	—	—	—	—	—	—	—	—
Australia	—	—	—	—	—	—	—	—	—	—	—
New Zealand	—	—	—	—	—	—	—	—	—	—	—
Other countries of Oceania	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico and United States Possessions, total[5]	873	(*)	—	798	—	—	—	75	—	—	—
Puerto Rico	798	(*)	—	798	—	—	—	—	—	—	—
Guam	—	—	—	—	—	—	—	—	—	—	—
Panama Canal Zone	—	—	—	—	—	—	—	—	—	—	—
Virgin Islands, U.S.	75	—	—	—	—	—	—	75	—	—	—
Country not stated	—	—	—	—	—	—	—	—	—	—	—
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	169,565	166,004	—	667	—	366	1,016	797	142	—	573
Economically less-developed countries	23,693	20,818	—	1,089	—	59	43	945	126	613	—
Sino-Soviet Bloc	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Payments by foreign corporations to—Continued										
	10 percent or more U.S. shareholders of the U.S. corporation filing return										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)
All geographic areas	**297,739**	**204,817**	**188**	**63,304**	**5,087**	**4,153**	**7,297**	**4,464**	**8,108**	**321**	—
Canada	**43,575**	**33,489**	**24**	**3,911**	**718**	**585**	**432**	**2,696**	**1,718**	—	—
Latin America, total[3]	**27,946**	**22,536**	**164**	**1,002**	**208**	**632**	**311**	**82**	**2,997**	**14**	—
Mexico	2,275	1,164	164	124	2	609	—	29	183	—	—
Central America, total	10,318	8,540	—	257	12	8	—	—	1,501	—	—
Costa Rica	9	—	—	1	8	—	—	—	—	—	—
El Salvador	47	—	—	43	4	—	—	—	—	—	—
Guatemala	19	11	—	—	—	8	—	—	—	—	—
Honduras	310	—	—	119	(*)	—	—	—	191	—	—
Nicaragua	—	—	—	—	—	—	—	—	—	—	—
Panama, excluding Canal Zone	9,933	8,529	—	94	—	—	—	—	1,310	—	—
Caribbean countries, total	1	1	—	—	—	—	—	—	—	—	—
Cuba	—	—	—	—	—	—	—	—	—	—	—
Dominican Republic	—	—	—	—	—	—	—	—	—	—	—
Jamaica	1	1	—	—	—	—	—	—	—	—	—
Trinidad	—	—	—	—	—	—	—	—	—	—	—
Other Caribbean countries	—	—	—	—	—	—	—	—	—	—	—
South America, total	15,352	12,831	—	621	194	15	311	53	1,313	14	—
Argentina	11,322	10,312	—	345	17	7	—	—	632	9	—
Bolivia	—	—	—	—	—	—	—	—	—	—	—
Brazil	2,431	1,568	—	20	176	6	311	53	292	5	—
Chile	—	—	—	—	—	—	—	—	—	—	—
Colombia	1,583	951	—	256	1	—	—	—	375	—	—
Ecuador	—	—	—	—	—	—	—	—	—	—	—
Peru	14	—	—	—	—	—	—	—	14	—	—
Uruguay	—	—	—	—	—	—	—	—	—	—	—
Venezuela	2	—	—	—	—	2	—	—	—	—	—
Other South American countries	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	**21,841**	**19,483**	—	**468**	**264**	**24**	**5**	—	**1,597**	—	—
The Bahamas	694	79	—	87	45	24	5	—	474	—	—
Bermuda	20,628	19,404	—	326	118	—	—	—	780	—	—
Netherlands Antilles	519	—	—	75	101	—	—	—	343	—	—
Other British West Indies	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere	—	—	—	—	—	—	—	—	—	—	—
Europe, total[3]	**164,780**	**126,750**	—	**23,626**	**1,819**	**2,762**	**6,549**	**1,432**	**1,770**	**72**	—
Common Market countries, total	125,349	98,211	—	16,063	1,546	1,145	6,549	925	873	37	—
Belgium	3,159	2,511	—	564	11	—	—	—	37	36	—
France (includes Andorra)	16,538	5,700	—	2,755	294	593	6,549	(*)	647	—	—
Italy (includes San Marino)	2,919	401	—	1,231	33	312	—	925	17	—	—
Luxembourg	—	—	—	—	—	—	—	—	—	—	—
Netherlands	98,574	87,537	—	10,118	902	14	—	—	2	1	—
West Germany	4,159	2,062	—	1,395	306	226	—	—	170	—	—
Common Market countries, not allocable	—	—	—	—	—	—	—	—	—	—	—
Other European countries, total	39,431	28,539	—	7,563	273	1,617	—	507	897	35	—
Austria	244	184	—	57	—	—	—	—	3	—	—
Denmark	578	498	—	23	1	—	—	—	56	—	—
Finland	—	—	—	—	—	—	—	—	—	—	—
Greece	724	—	—	153	19	—	—	—	552	—	—
Ireland	1	—	—	1	—	—	—	(*)	—	—	—
Liechtenstein	—	—	—	—	—	—	—	—	—	—	—
Monaco	—	—	—	—	—	—	—	—	—	—	—
Norway	159	—	—	39	95	—	—	—	25	—	—
Portugal	—	—	—	—	—	—	—	—	—	—	—
Spain	1,546	209	—	1,334	—	—	—	—	3	—	—
Sweden	2,005	726	—	1,265	(*)	—	—	—	14	(*)	—
Switzerland	6,932	6,267	—	238	—	392	—	—	15	—	—
Turkey	—	—	—	—	—	—	—	—	—	—	—
United Kingdom	26,576	20,617	—	4,308	158	1,225	—	4	229	35	—
Other West European countries	—	—	—	—	—	—	—	—	—	—	—
East European countries	666	18	—	145	—	—	—	503	(*)	—	—
Africa, total[3]	**2,382**	**289**	—	**1,571**	—	**13**	—	**252**	**22**	**235**	—
North Africa, total	22	22	—	—	—	—	—	—	—	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Morocco	22	22	—	—	—	—	—	—	—	—	—
Egypt (formerly United Arab Republic)	—	—	—	—	—	—	—	—	—	—	—
Other North African countries	—	—	—	—	—	—	—	—	—	—	—
East Africa, total	—	—	—	—	—	—	—	—	—	—	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	—	—	—	—	—	—	—	—	—	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	—	—	—	—	—	—	—	—	—	—	—
Other East African countries	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 8.—Number of Returns and Assets of U.S. Corporations and Assets, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Payments by foreign corporations to—Continued										
	10 percent or more U.S. shareholders of the U.S. corporation filing return										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)
Africa—Continued											
West and Central Africa, total	1,818	—	—	1,571	—	—	—	—	12	235	—
Congo (Kinshasa)	—	—	—	—	—	—	—	—	—	—	—
Ghana	1,805	—	—	1,570	—	—	—	—	—	235	—
Ivory Coast	—	—	—	—	—	—	—	—	—	—	—
Liberia	13	—	—	1	—	—	—	—	12	—	—
Nigeria	—	—	—	—	—	—	—	—	—	—	—
Other West and Central African countries	—	—	—	—	—	—	—	—	—	—	—
Southern Africa, total	542	267	—	—	—	13	—	252	10	(*)	—
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	—	—	—	—	—	—	—	—	—	—	—
South Africa, Republic of	542	267	—	—	—	13	—	252	10	(*)	—
Zambia	—	—	—	—	—	—	—	—	—	—	—
Other Southern African countries	—	—	—	—	—	—	—	—	—	—	—
Asia, total	2,283	2,268	—	12	1	(*)	—	—	2	(*)	—
Middle East, total	—	—	—	—	—	—	—	—	—	—	—
Iran	—	—	—	—	—	—	—	—	—	—	—
Iraq	—	—	—	—	—	—	—	—	—	—	—
Israel	—	—	—	—	—	—	—	—	—	—	—
Lebanon	—	—	—	—	—	—	—	—	—	—	—
Other Middle East countries	—	—	—	—	—	—	—	—	—	—	—
Southern and Southeastern Asia, total	17	7	—	8	—	(*)	—	—	2	(*)	—
Ceylon	2	2	—	—	—	—	—	—	—	(*)	—
India	—	—	—	—	—	—	—	—	—	—	—
Indonesia	—	—	—	—	—	—	—	—	—	—	—
Malaysia	—	—	—	—	—	—	—	—	—	—	—
Pakistan	7	5	—	—	—	—	—	—	2	—	—
Philippines	8	—	—	8	—	(*)	—	—	—	—	—
Singapore	—	—	—	—	—	—	—	—	—	—	—
South Vietnam	—	—	—	—	—	—	—	—	—	—	—
Thailand	—	—	—	—	—	—	—	—	—	—	—
Other Southern and Southeastern Asian countries	—	—	—	—	—	—	—	—	—	—	—
Eastern Asia, total	2,266	2,261	—	4	1	—	—	—	—	—	—
China, Republic of (Taiwan)	—	—	—	—	—	—	—	—	—	—	—
Hong Kong	2,266	2,261	—	4	1	—	—	—	—	—	—
Japan	—	—	—	—	—	—	—	—	—	—	—
Okinawa and Ryukyu Islands	—	—	—	—	—	—	—	—	—	—	—
South Korea, Republic of	—	—	—	—	—	—	—	—	—	—	—
Other Eastern Asian countries	—	—	—	—	—	—	—	—	—	—	—
Oceania, total	34,897	—	—	32,714	2,046	137	—	—	(*)	—	—
Australia	34,897	—	—	32,714	2,046	137	—	—	(*)	—	—
New Zealand	—	—	—	—	—	—	—	—	—	—	—
Other countries of Oceania	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico and United States Possessions, total[2]	35	2	—	—	31	—	—	—	2	—	—
Puerto Rico	2	—	—	—	—	—	—	—	2	—	—
Guam	—	—	—	—	—	—	—	—	—	—	—
Panama Canal Zone	33	2	—	—	31	—	—	—	—	—	—
Virgin Islands, U.S.	—	—	—	—	—	—	—	—	—	—	—
Country not stated	—	—	—	—	—	—	—	—	—	—	—
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	244,669	162,749	24	59,956	4,565	3,497	6,981	3,879	2,946	72	—
Economically less-developed countries	52,404	42,050	164	3,203	522	656	316	82	5,162	249	—
Sino-Soviet Bloc	666	18	—	145	—	—	—	503	(*)	—	—

[1]The return counts in column 1 and total assets in column 2 pertain to the total activity of the U.S. parent corporation in a particular area, subarea or country. Since most U.S. corporations have Controlled Foreign Corporations incorporated in more than one country, the data in these columns are not additive.

[2]Includes "not allocable" which is not shown separately.

[3]Less than $500 per return.

[4]Other than controlling U.S. corporation.

Note: See text for explanatory statements, including Geographic classification under "Explanation of Terms" and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

CONTROLLED FOREIGN CORPORATIONS DIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 9.—Assets, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation	Controlled Foreign Corporations											
	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes	Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Net taxes	Foreign income taxes (+)		Total	Out of current earnings and profits after taxes		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All geographic areas	**15,324**	**80,200,549**	**6,754,053**	**7,427,462**	**673,409**	**2,662,565**	**2,688,359**	**4,776,290**	**2,052,613**	**1,694,793**	**9,052,302**	**14,277,552**
Canada	**3,691**	**23,114,113**	**1,943,932**	**2,020,935**	**77,003**	**781,413**	**793,199**	**1,230,283**	**526,513**	**385,800**	**3,761,556**	**4,792,560**
Latin America, total	**2,895**	**10,288,725**	**885,043**	**991,175**	**106,132**	**258,867**	**259,748**	**738,320**	**312,081**	**259,664**	**749,944**	**1,539,408**
Mexico	839	1,841,840	186,975	202,297	15,322	84,331	84,516	118,147	40,151	33,921	101,866	291,155
Central America, total	611	2,652,127	205,924	242,466	36,542	27,561	27,631	216,421	83,237	75,086	248,295	552,425
Costa Rica	46	105,353	—1,263	3,224	4,487	380	410	2,857	1,026	778	8,743	9,225
El Salvador	21	39,779	668	1,739	1,071	104	114	1,635	181	181	1,082	9,660
Guatemala	47	90,523	8,506	10,178	1,672	1,744	1,744	8,434	5,944	5,641	2,130	9,110
Honduras	22	121,109	2,202	3,113	911	699	699	2,414	835	808	21,476	7,251
Nicaragua	18	21,440	1,219	1,619	400	172	172	1,447	461	414	3,550	5,336
Panama, excluding Canal Zone	356	2,273,923	194,592	222,593	28,001	24,462	24,492	199,634	74,790	67,264	211,314	511,843
Caribbean countries, total	148	95,304	6,104	7,346	1,242	1,397	1,397	5,959	2,288	2,172	5,500	9,063
Cuba	52	2,098	—17	93	110	29	29	64	80	64	—	133
Dominican Republic	12	35,192	2,254	2,551	297	404	404	2,147	1,664	1,628	215	1,487
Jamaica	67	45,679	2,755	3,567	812	564	564	3,006	137	116	5,285	5,788
Trinidad	12	6,387	454	477	23	157	157	327	135	135	—	1,382
South America, total	1,395	5,699,102	485,976	539,002	53,026	145,553	146,179	395,754	186,405	148,485	394,283	686,727
Argentina	221	1,168,464	127,250	133,573	6,323	29,507	29,900	103,965	50,547	42,117	87,890	142,927
Bolivia	12	25,749	4,232	4,242	10	1,102	1,102	3,140	2,654	1,744	6,171	2,744
Brazil	379	1,798,933	164,422	193,235	28,813	52,127	52,233	142,193	71,106	58,414	100,528	174,772
Chile	70	414,355	24,289	25,984	1,695	6,807	6,807	19,199	7,478	5,508	3,242	21,259
Colombia	144	355,151	25,618	28,812	3,194	12,940	13,005	16,221	8,314	6,142	47,614	33,834
Ecuador	28	118,680	—163	1,892	2,055	456	504	1,440	1,043	560	8,954	1,686
Peru	204	647,766	23,233	27,252	4,019	9,094	9,106	18,968	7,573	2,842	40,589	38,097
Uruguay	42	66,163	5,396	5,974	578	943	945	5,039	1,975	1,516	1,847	9,521
Venezuela	292	1,097,512	111,146	117,378	6,232	32,416	32,416	85,090	35,425	29,352	97,448	260,951
Other Western Hemisphere, total	**322**	**2,438,264**	**135,068**	**150,848**	**15,760**	**12,952**	**12,962**	**138,218**	**48,433**	**38,888**	**1,047,157**	**862,463**
The Bahamas	207	1,226,204	72,497	81,543	9,046	5,432	5,432	76,195	12,501	9,150	832,888	178,310
Bermuda	66	430,519	55,064	55,981	917	6,855	6,865	49,338	25,135	19,072	133,365	246,053
Netherlands Antilles	33	753,460	10,528	13,062	2,534	638	638	12,450	10,790	10,659	80,284	437,713
Europe, total	**5,959**	**34,374,989**	**2,851,497**	**3,241,067**	**389,570**	**1,256,708**	**1,267,385**	**1,990,973**	**881,661**	**774,042**	**2,356,290**	**5,311,821**
Common Market countries, total	2,840	18,052,423	1,475,251	1,736,924	261,673	730,673	737,109	1,011,796	384,145	340,487	1,158,785	2,405,709
Belgium	414	1,648,530	105,152	128,604	23,452	44,483	44,610	84,341	18,918	18,272	146,334	362,474
France (includes Andorra)	657	4,164,736	275,975	336,936	60,961	150,939	153,363	187,086	93,151	79,656	248,940	501,759
Italy (includes San Marino)	491	4,393,801	154,184	199,389	45,205	84,202	85,039	116,952	41,337	34,657	170,739	348,436
Luxembourg	53	672,660	11,224	11,841	617	1,532	1,532	10,309	858	858	63,379	81,513
Netherlands	424	1,634,019	110,834	145,349	34,515	57,453	58,155	92,564	27,594	19,171	161,436	359,109
West Germany	795	5,538,132	817,937	914,805	96,868	392,064	394,410	520,544	202,287	187,873	367,450	751,759
Other European countries, total	3,118	16,322,557	1,376,247	1,504,143	127,896	526,035	530,276	979,177	497,516	433,555	1,197,505	2,906,112
Austria	113	222,968	10,048	12,665	2,617	6,044	6,044	7,314	1,412	1,402	23,177	20,070
Denmark	131	418,063	7,505	18,822	11,317	5,685	5,985	12,940	5,150	5,074	17,955	89,242
Finland	45	171,909	12,854	13,025	171	9,502	9,533	3,677	2,305	1,141	990	8,850
Greece	31	214,127	—13,589	1,440	15,029	98	98	1,342	222	206	7,584	24,452
Ireland	70	155,707	29,928	30,283	355	2,609	2,613	27,670	7,423	1,724	39,585	15,114
Liechtenstein	24	88,592	14,279	14,434	155	99	143	14,335	1,160	1,001	9,183	6,850
Monaco	3	2,830	113	113	—	25	25	88	—	—	170	35
Norway	70	302,930	20,008	23,008	3,000	11,201	11,731	11,277	4,476	4,247	13,039	72,611
Portugal	59	119,003	15,310	15,743	433	5,050	5,050	10,710	6,083	5,568	5,665	20,106
Spain	208	904,292	39,930	56,478	16,548	19,817	19,935	36,786	6,206	5,477	31,652	71,291
Sweden	205	869,734	49,486	56,495	7,009	22,333	22,919	33,597	11,745	9,801	35,407	112,480
Switzerland	562	2,979,005	244,452	256,209	11,757	42,003	42,364	214,500	80,666	63,567	315,309	972,218
Turkey	17	161,327	14,271	14,935	664	6,627	6,627	8,344	3,816	3,472	6,396	48,392
United Kingdom	1,562	9,701,485	929,416	988,174	58,758	394,031	396,298	595,182	361,579	329,779	689,630	1,439,615
East European countries	14	5,612	1,842	1,896	54	859	859	1,044	4,036	1,025	521	4,253
Africa, total	**551**	**2,855,756**	**223,935**	**239,772**	**15,837**	**62,162**	**62,162**	**179,036**	**72,782**	**63,852**	**298,765**	**467,827**
North Africa, total	36	72,854	4,180	4,938	758	2,552	2,552	2,831	1,602	1,259	1,486	7,606
Algeria	3	3,070	—180	37	217	—	—	37	—	—	—	40
Morocco	17	29,995	3,309	3,524	215	1,564	1,564	1,960	814	814	568	1,349
East Africa, total	39	51,047	3,552	3,608	56	1,199	1,199	2,453	1,036	986	1,997	9,014
Kenya	23	31,380	1,738	1,787	49	465	465	1,366	442	415	1,674	2,593
Tanzania	3	8,427	914	914	—	426	426	488	390	390	44	900
Uganda	3	9,311	791	791	—	281	281	510	204	181	279	5,514
West and Central Africa, total	166	1,582,272	81,366	87,798	6,432	6,424	6,424	82,132	11,232	8,419	261,036	233,388
Congo (Kinshasa)	3	3,537	265	337	72	71	71	266	—	—	410	1,073
Ghana	6	147,049	2,041	2,175	134	46	46	2,129	—	—	214	13,361
Ivory Coast	3	7,618	36	193	157	31	31	162	263	152	104	795
Liberia	114	1,365,593	73,923	79,108	5,185	5,301	5,301	74,530	10,410	7,708	251,247	204,178
Nigeria	26	22,646	1,587	2,470	883	62	62	2,442	—	—	3,382	1,793

CONTROLLED FOREIGN CORPORATIONS DIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 9.—Assets, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation	Controlled Foreign Corporations											
						Foreign income taxes			Distributions			
	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Net taxes	Foreign income taxes (+)	Current earnings and profits (+) after taxes	Total	Out of current earnings and profits after taxes	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Africa—Continued												
Southern Africa, total	308	948,489	134,679	143,270	8,591	51,944	51,944	91,505	58,912	53,188	34,246	217,715
Malawi	3	2,910	247	247	—	104	104	143	48	48	22	349
Rhodesia	26	25,311	1,550	2,112	562	867	867	1,274	375	248	474	1,358
South Africa, Republic of	259	899,616	130,596	138,602	8,006	50,109	50,109	88,643	58,278	52,753	33,463	209,351
Zambia	17	19,784	2,120	2,143	23	825	825	1,316	155	141	248	6,084
Asia, total	**840**	**2,912,403**	**375,535**	**412,604**	**37,069**	**151,038**	**153,233**	**261,874**	**136,144**	**110,042**	**458,787**	**642,654**
Middle East, total	78	137,579	84,237	87,570	3,333	38,927	38,945	48,625	53,452	43,194	114,786	65,104
Iran	15	29,188	4,002	4,710	708	492	492	4,218	1,814	1,814	158	3,479
Israel	40	50,665	3,604	3,984	380	1,580	1,598	2,386	259	157	3,443	6,608
Lebanon	15	30,732	—980	1,065	2,045	350	350	715	104	88	434	1,485
Southern and Southeastern Asia, total	327	1,285,373	126,096	147,926	19,830	49,370	50,850	98,510	47,876	37,345	189,231	206,677
India	43	217,368	29,800	30,088	288	17,190	17,217	12,885	6,722	5,459	45,509	16,304
Indonesia	9	15,287	1,926	1,956	30	955	955	1,008	—	—	197	1,347
Malaysia	30	81,055	4,879	7,744	2,865	1,076	2,340	6,666	1,539	1,472	12,486	8,675
Pakistan	21	74,783	—1,761	2,875	4,636	1,324	1,505	1,500	2,121	1,049	3,027	3,346
Philippines	145	716,262	67,500	79,079	11,573	23,543	23,551	55,540	30,153	23,345	89,351	136,286
Singapore	26	50,449	4,197	4,351	154	1,263	1,263	3,092	529	500	20,928	8,694
South Vietnam	3	4,658	1,841	1,841	—	466	466	1,375	—	—	22	1,928
Thailand	40	119,391	17,816	18,100	284	3,176	3,176	14,923	6,524	5,232	14,050	24,438
Eastern Asia, total	435	1,489,451	163,202	177,108	13,906	62,741	63,438	114,739	34,816	29,503	154,770	370,873
China, Republic of (Taiwan)	36	83,747	499	3,308	2,809	—377	270	3,038	552	552	29,778	16,086
Hong Kong	153	399,983	26,847	32,316	5,469	5,381	5,402	27,210	15,820	14,429	77,969	83,280
Japan	227	977,310	133,645	138,824	5,179	57,719	57,748	81,841	18,314	14,392	44,288	270,168
Okinawa and Ryukyu Islands	6	19,952	1,043	1,052	9	10	10	1,042	30	30	1,648	902
Oceania, total	**756**	**3,689,793**	**293,577**	**316,826**	**23,249**	**130,162**	**130,389**	**194,579**	**66,722**	**59,322**	**194,073**	**551,115**
Australia	658	3,494,840	276,971	297,841	20,870	120,533	120,751	184,877	65,344	58,346	177,392	507,615
New Zealand	95	190,085	16,320	18,699	2,379	9,441	9,450	9,604	1,378	976	16,543	43,441
Puerto Rico and United States Possessions, total	**283**	**720,006**	**44,616**	**53,337**	**8,721**	**8,990**	**9,008**	**44,382**	**8,276**	**3,182**	**184,796**	**107,220**
Puerto Rico	251	633,795	37,715	46,047	8,332	6,816	6,834	39,266	7,559	2,942	164,723	100,951
Virgin Islands, U.S.	15	36,586	3,824	4,107	283	1,491	1,491	2,616	368	240	15,366	2,358
Country not stated	**26**	**6,500**	**830**	**898**	**68**	**273**	**273**	**625**	**1**	**1**	**934**	**2,484**
Other geographic classifications (combinations of countries shown above):												
Not economically less-developed countries	10,801	62,618,269	5,318,799	5,810,539	491,740	2,256,507	2,279,212	3,560,273	1,543,186	1,287,531	6,405,518	11,096,536
Economically less-developed countries	4,430	17,565,819	1,432,705	1,614,027	181,322	404,897	407,986	1,214,275	505,310	406,172	2,644,574	3,173,957
Sino-Soviet Bloc	68	9,961	1,719	1,998	279	888	888	1,117	4,116	1,089	1,276	4,575

NOTE: See text for explanatory statements, including Geographic classification under "Explanation of Terms," and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

CONTROLLED FOREIGN CORPORATIONS INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 10.—Assets, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation	Controlled Foreign Corporations											
	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes	Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Net taxes	Foreign income taxes (+)		Total	Out of current earnings and profits after taxes		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All geographic areas	5,571	16,630,453	989,505	1,246,648	257,143	402,498	406,327	849,962	420,383	267,340	2,005,714	2,508,215
Canada	1,000	4,349,421	236,676	269,199	32,523	101,450	102,288	167,380	79,617	38,266	396,868	439,193
Latin America, total	811	1,714,622	116,770	140,783	23,993	37,225	37,508	104,624	20,515	15,294	145,383	278,405
Mexico	210	253,055	22,893	26,159	5,266	9,621	9,628	18,594	2,576	2,095	15,734	18,698
Central America, total	120	182,354	18,845	22,858	4,023	1,697	1,697	21,443	5,236	3,559	42,872	95,533
Costa Rica	13	10,651	733	745	12	203	203	542	178	140	1,807	645
El Salvador	4	281	—7	—	7	—	—	—	—	—	—	10
Guatemala	20	19,366	—410	359	769	21	21	338	150	41	3,782	1,180
Honduras	4	1,460	111	113	2	(1)	(1)	113	—	—	—	25
Nicaragua	4	6,701	—86	5	91	—	—	5	—	—	—	4
Panama, excluding Canal Zone	75	143,895	18,504	21,646	3,142	1,473	1,473	20,445	4,908	3,378	37,103	93,669
Caribbean countries, total	41	30,318	3,634	3,870	236	632	632	3,238	1,147	1,099	1,894	5,166
Cuba	5	—	—	—	—	—	—	—	—	—	—	—
Dominican Republic	6	2,018	39	155	116	38	38	117	90	68	183	129
Jamaica	18	18,625	2,479	2,580	101	298	298	2,282	460	460	1,714	2,627
Trinidad	7	7,215	936	939	3	242	242	697	572	548	11	252
South America, total	439	1,248,895	71,398	85,866	14,468	25,275	25,551	61,349	11,556	8,541	85,083	159,008
Argentina	67	274,535	19,165	20,859	1,694	3,959	3,959	16,903	639	639	10,850	21,746
Bolivia	3	1,096	324	324	—	116	116	208	—	—	—	5
Brazil	141	344,263	23,538	28,230	4,692	9,914	10,189	18,727	2,406	1,988	23,768	23,937
Chile	22	205,419	2,752	3,459	707	415	415	3,044	1,058	1,058	5,642	9,352
Colombia	37	83,566	5,078	6,272	1,194	2,602	2,602	3,719	247	202	3,155	7,213
Ecuador	9	11,479	322	353	31	46	46	307	275	45	1,322	249
Peru	42	39,770	—1,186	1,193	2,379	193	193	1,067	331	12	2,180	2,827
Uruguay	10	3,238	—223	53	276	10	10	43	—	—	137	99
Venezuela	101	284,844	21,357	24,843	3,486	7,897	7,898	17,174	6,393	4,488	38,023	94,473
Other Western Hemisphere, total	96	413,425	34,386	38,107	3,721	5,660	5,660	32,447	65,523	13,902	93,360	157,968
The Bahamas	56	97,790	20,713	21,160	447	5,118	5,118	16,042	57,683	6,126	19,335	62,388
Bermuda	28	309,391	13,339	16,513	3,174	541	541	15,972	7,740	7,678	73,356	95,473
Netherlands Antilles	9	5,142	369	434	65	1	1	433	100	100	636	100
Europe, total	2,669	8,075,052	261,288	435,686	174,398	133,614	136,200	306,579	122,671	78,514	914,105	1,270,339
Common Market countries, total	1,025	4,258,875	95,470	192,649	97,179	58,120	59,173	138,193	44,209	32,546	412,227	739,101
Belgium	85	222,243	—8,461	13,057	21,518	3,889	3,892	9,167	3,835	2,785	30,575	27,140
France (includes Andorra)	322	849,363	20,024	33,747	13,723	16,697	16,931	18,402	5,023	3,426	115,554	143,530
Italy (includes San Marino)	153	665,979	13,905	33,176	19,271	14,529	14,532	18,690	6,723	4,270	44,281	33,633
Luxembourg	17	115,759	6,503	6,511	8	1,125	1,125	5,386	2,508	2,508	3,223	13,504
Netherlands	110	686,858	20,884	30,524	9,540	4,588	4,595	25,951	1,889	786	76,174	193,726
West Germany	338	1,718,673	42,515	75,634	33,119	17,292	18,098	60,597	24,231	18,771	142,420	327,568
Other European countries, total	1,643	3,816,177	165,818	243,037	77,219	75,494	77,027	168,386	78,462	45,968	501,878	531,238
Austria	48	96,892	4,258	4,934	676	3,449	3,454	2,788	5,131	543	22,645	6,449
Denmark	101	142,741	495	2,422	1,927	751	751	1,697	67	7	60,854	17,078
Finland	16	8,086	674	681	7	533	533	168	55	50	128	268
Greece	13	41,752	—311	448	759	122	122	326	—	—	1,352	1,635
Ireland	46	66,726	3,669	4,836	1,167	2,130	2,139	2,757	1,072	1,072	35,819	2,550
Liechtenstein	8	10,251	104	104	(1)	1	1	103	54	54	—	1
Monaco	3	1,358	—617	5	622	—	—	5	—	—	5	96
Norway	27	48,194	4,012	4,581	569	2,575	2,575	2,010	560	560	5,538	2,809
Portugal	15	18,580	2,524	2,605	81	764	784	1,860	620	620	146	1,194
Spain	81	380,694	—9,587	7,989	17,576	3,316	3,316	4,984	1,326	541	27,138	9,095
Sweden	99	141,152	1,365	6,319	4,954	2,877	2,883	3,441	54	35	18,296	31,695
Switzerland	116	329,056	34,227	34,886	659	6,739	6,739	28,171	8,621	7,682	43,198	74,130
Turkey	8	51,033	4,876	4,914	38	1,132	1,132	3,809	2,229	164	3	8,183
United Kingdom	1,049	2,478,856	119,706	167,890	48,184	51,004	52,523	115,945	58,572	34,539	286,538	375,595
East European countries	11	667	320	320	—	101	101	219	101	101	220	460
Africa, total	277	775,288	96,221	106,940	10,719	17,368	17,371	90,092	25,808	24,086	141,908	92,567
North Africa, total	21	39,211	3,255	3,277	22	1,271	1,271	2,006	757	719	53	1,067
Algeria	9	4,277	299	320	21	116	116	204	17	17	—	27
Morocco	7	19,135	1,805	1,805	—	734	734	1,071	569	569	53	752
East Africa, total	22	23,793	1,318	1,899	581	1,201	1,201	698	7	6	510	441
Kenya	9	11,522	—260	226	486	91	91	135	7	6	510	57
Tanzania	3	139	29	29	—	13	13	16	—	—	—	—
Uganda	3	194	—	—	—	—	—	—	—	—	—	—
West and Central Africa, total	70	343,316	62,286	68,589	6,303	5,255	5,258	63,808	20,322	18,889	131,462	67,969
Congo (Kinshasa)	5	12,827	—69	27	96	138	138	15	—	—	181	2,638
Ghana	6	9,370	663	721	58	740	740	124	126	124	274	1,217
Ivory Coast	3	2,490	—121	13	134	4	4	9	1	1	13	35
Liberia	33	256,503	65,184	66,264	1,080	3,661	3,664	62,600	20,133	18,710	131,538	51,491
Nigeria	11	29,648	789	1,293	504	528	528	899	—	—	—748	8,750

Footnote at end of table.

CONTROLLED FOREIGN CORPORATIONS INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 10.—Assets, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation	Controlled Foreign Corporations											
	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes	Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Net taxes	Foreign income taxes (+)		Total	Out of current earnings and profits after taxes		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Africa—Continued												
Southern Africa, total	184	368,968	29,362	33,175	3,813	9,641	9,641	23,580	4,722	4,472	9,883	23,09
Malawi	—	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	13	6,434	1,001	1,066	65	272	272	794	104	78	1	18
South Africa, Republic of	144	360,697	28,300	31,927	3,627	9,302	9,302	22,671	4,558	4,348	9,882	22,80
Zambia	6	1,837	61	182	121	67	67	115	60	48	—	9
Asia, total	**156**	**271,988**	**170,519**	**174,794**	**4,275**	**75,400**	**75,461**	**99,433**	**84,788**	**83,441**	**277,294**	**187,66**
Middle East, total	27	49,930	142,648	143,272	624	64,039	64,039	79,250	78,275	78,045	234,066	79,02
Iran	5	8,129	−424	16	440	6	6	10	—	—	6	6
Israel	12	2,316	182	286	104	68	68	218	4	4	363	30
Lebanon	3	6,805	263	263	—	79	79	184	—	—	2	24
Southern and Southeastern Asia, total	78	137,629	15,068	18,197	3,129	7,538	7,597	10,676	4,623	3,961	15,583	53,00
India	10	20,991	5,143	5,144	1	2,885	2,885	2,259	1,159	1,143	(1)	1,12
Indonesia	—	—	—	—	—	—	—	—	—	—	—	—
Malaysia	12	24,897	1,377	1,465	88	75	136	1,390	736	206	6,014	27,87
Pakistan	7	16,768	6,285	6,285	—	3,308	3,308	2,977	1,368	1,368	221	1,54
Philippines	23	33,178	2,605	2,766	161	685	685	2,081	1,088	1,006	1,793	5,62
Singapore	12	33,325	−689	1,930	2,619	400	400	1,530	238	238	6,114	15,95
South Vietnam	4	168	−55	—	55	4	4	—	—	—	—	—
Thailand	9	7,741	354	559	205	120	120	439	—	—	1,441	86
Eastern Asia, total	61	84,429	12,803	13,325	522	3,825	3,825	9,507	1,890	1,435	27,645	55,63
China, Republic of (Taiwan)	8	10,518	634	1,023	389	72	72	954	55	55	11,893	5,31
Hong Kong	14	45,926	7,575	7,584	9	1,710	1,710	5,874	1,138	1,023	14,195	48,51
Japan	37	27,894	4,581	4,705	124	2,043	2,043	2,666	697	357	1,505	1,80
Okinawa and Ryukyu Island	—	—	—	—	—	—	—	—	—	—	—	—
Oceania, total	**461**	**952,264**	**67,087**	**73,490**	**6,403**	**30,283**	**30,339**	**43,238**	**21,409**	**13,790**	**25,050**	**76,61**
Australia	393	902,150	58,519	64,790	6,271	25,887	25,943	38,929	16,300	10,407	24,505	68,67
New Zealand	62	42,675	7,543	7,601	58	4,141	4,141	3,465	4,567	2,845	459	6,45
Puerto Rico and United States Possessions, total	**77**	**73,082**	**6,547**	**7,656**	**1,109**	**1,491**	**1,493**	**6,163**	**52**	**47**	**21,746**	**5,44**
Puerto Rico	66	67,058	4,756	5,698	942	954	956	4,742	52	47	19,200	5,38
Virgin Islands, U.S.	3	5,009	72	187	115	21	21	166	—	—	1,447	52
Country not stated	**12**	**5,311**	**11**	**13**	**2**	**7**	**7**	**6**	**—**	**—**	**—**	**—**
Other geographic classifications (combinations of countries shown above):												
Not economically less-developed countries	4,209	13,616,832	592,627	807,585	214,958	273,365	276,842	538,322	225,471	133,751	1,313,851	1,843,49
Economically less-developed countries	1,335	3,007,643	396,547	438,730	42,183	129,025	129,377	311,415	194,811	133,488	691,643	664,26
Sino-Soviet Bloc	15	667	320	320	—	101	101	219	101	101	220	46

[1]Less than $500 per return.

NOTE: See text for explanatory statements, including Geographic classification under "Explanation of Terms" and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 11.—Assets, Earnings, Taxes, Distributions and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Major Industry of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected major industry	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Foreign income taxes (net)	Corporations with current earnings and profits (+) before taxes		Current earnings and profits (+) after taxes	Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
					Current earnings and profits (+) before taxes	Foreign income taxes (+)		Total	Out of current earnings and profits after taxes		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Geographic Areas											
All industries	**20,895**	**96,831,002**	**7,743,558**	**3,065,063**	**8,674,110**	**3,069,066**	**5,626,252**	**2,472,996**	**1,962,133**	**11,058,016**	**16,785,767**
Agriculture, forestry, and fishery	**148**	**232,574**	**19,249**	**5,809**	**22,164**	**5,819**	**16,560**	**6,053**	**4,074**	**44,914**	**30,841**
Mining	**325**	**3,022,957**	**208,855**	**49,137**	**243,147**	**47,023**	**197,138**	**74,588**	**69,245**	**253,293**	**266,561**
Metal mining	90	1,233,943	114,510	30,148	128,232	30,151	98,209	43,138	41,608	108,334	96,233
Crude petroleum and natural gas	173	1,277,389	72,490	15,926	89,835	13,005	76,922	26,706	24,542	111,581	150,046
Contract construction	**363**	**795,232**	**60,493**	**22,669**	**82,859**	**22,485**	**60,513**	**12,451**	**6,642**	**117,459**	**158,004**
Manufacturing	**7,395**	**48,448,718**	**4,980,538**	**2,156,420**	**5,529,470**	**2,163,609**	**3,374,047**	**1,353,154**	**1,138,085**	**5,929,200**	**8,803,887**
Food and kindred products	692	3,545,241	354,798	150,298	392,038	151,063	241,612	123,386	97,641	311,757	295,005
Textile mill products	142	682,065	37,651	12,649	46,117	12,895	33,222	4,597	4,556	38,802	37,566
Apparel and other fabricated textile products	106	160,252	15,223	5,737	18,130	5,737	12,392	2,506	1,342	29,872	13,709
Lumber and wood products, except furniture	78	799,710	57,781	17,662	60,101	17,680	42,489	4,193	3,824	104,661	26,681
Paper and allied products	176	1,486,695	74,092	36,758	99,814	37,885	61,993	32,496	14,943	338,159	89,698
Printing and publishing	443	391,890	38,546	16,737	50,603	17,756	32,891	10,819	7,520	15,180	51,453
Chemicals and allied products	1,548	7,636,213	739,756	314,342	861,291	316,450	547,554	243,229	191,970	440,307	1,104,750
Petroleum refining and related industries	153	5,019,444	274,529	108,144	340,689	98,414	243,568	170,270	150,884	583,269	1,145,095
Rubber and miscellaneous plastics products	136	1,163,612	122,226	51,015	132,762	50,986	81,776	35,680	33,773	43,365	140,292
Stone, clay, and glass products	175	1,074,443	113,447	47,230	119,227	47,281	71,956	42,639	35,738	72,485	133,632
Primary metal industries	239	2,358,687	126,864	50,439	140,397	51,115	89,304	35,942	30,988	114,004	268,133
Fabricated metal products, except machinery and transportation equipment	459	1,354,129	141,346	59,886	151,889	60,311	91,659	44,567	25,701	74,740	151,964
Machinery, except electrical	1,005	6,218,525	903,538	429,467	982,294	432,980	549,691	162,786	146,807	546,179	1,263,823
Electrical equipment and supplies	710	3,987,623	661,084	290,699	741,025	294,486	446,763	95,630	88,856	397,226	559,044
Motor vehicles and equipment	241	7,786,901	699,777	313,976	753,758	313,967	442,248	174,373	159,772	2,305,881	2,594,401
Transportation equipment, except motor vehicles	30	319,399	20,199	8,643	20,293	8,643	11,650	609	188	127,190	49,546
Scientific instruments, photographic equipment, watches and clocks	356	1,459,271	243,094	108,482	249,527	108,514	141,024	70,385	55,639	101,931	355,543
Transportation, communication, electric, gas, and sanitary services	**682**	**4,429,300**	**251,036**	**29,584**	**283,092**	**29,957**	**253,371**	**54,353**	**46,817**	**750,215**	**438,382**
Transportation	591	3,816,789	222,617	21,659	251,282	22,029	229,460	38,171	32,332	731,696	401,700
Communication	47	157,245	7,717	2,198	10,329	2,201	8,157	3,613	3,092	7,477	11,495
Electric, gas, and sanitary services	44	455,266	20,702	5,727	21,481	5,727	15,754	12,569	11,393	11,042	25,167
Wholesale and retail trade	**4,770**	**21,802,155**	**1,633,594**	**635,857**	**1,854,576**	**634,361**	**1,229,669**	**639,373**	**549,341**	**2,622,200**	**5,445,057**
Wholesale trade	3,750	18,673,760	1,323,267	503,286	1,518,851	502,078	1,026,169	544,948	466,084	2,509,629	4,822,409
Groceries and related products	168	349,759	26,010	7,761	29,033	7,624	21,445	5,705	3,817	69,497	84,473
Machinery, equipment, and supplies	913	2,596,842	192,964	75,365	228,606	75,333	851,029	494,454	430,110	2,266,152	3,923,689
Retail trade	860	2,729,705	282,215	126,462	304,636	126,167	178,516	88,288	79,949	84,983	464,879
General merchandise stores	91	1,338,306	179,641	84,178	187,043	83,967	103,086	63,897	62,825	25,055	59,885
Automotive dealers and service stations	357	663,931	51,998	25,577	56,217	25,636	30,613	18,367	15,600	29,500	304,393
Finance, insurance, and real estate	**1,533**	**13,380,623**	**358,385**	**84,338**	**384,576**	**84,135**	**301,537**	**218,992**	**94,133**	**721,734**	**1,092,433**
Banking	44	2,792,509	24,953	7,327	25,485	7,263	18,222	12,636	5,342	8,983	45,709
Credit agencies other than banks	241	4,378,668	86,166	34,347	88,961	35,133	54,715	19,121	11,718	321,152	612,125
Holding and other investment companies	540	3,728,464	166,098	18,929	176,905	19,078	157,956	117,324	64,543	227,309	285,198
Insurance carriers	84	1,108,107	34,087	7,730	37,091	7,755	29,368	55,599	4,113	47,839	75,122
Real estate	461	691,570	24,769	8,294	32,280	7,223	25,097	4,996	2,925	38,429	46,640
Services	**1,690**	**2,345,547**	**176,894**	**64,227**	**207,285**	**64,718**	**143,439**	**61,473**	**44,727**	**339,688**	**376,541**
Business services	927	1,147,458	90,762	30,047	103,927	30,110	74,120	23,954	17,282	170,259	131,279
Amusement and recreation services	263	307,398	23,206	9,332	30,111	9,412	20,886	11,275	6,382	76,416	148,647
Canada											
All industries	**4,691**	**27,463,534**	**2,180,608**	**882,863**	**2,290,134**	**894,451**	**1,397,663**	**606,130**	**424,066**	**4,148,424**	**5,231,753**
Agriculture, forestry, and fishery	**12**	**7,671**	**1,258**	**548**	**1,262**	**548**	**714**	**1,219**	**313**	**675**	**2,992**
Mining	**100**	**1,525,691**	**78,466**	**7,037**	**83,407**	**7,010**	**76,402**	**16,932**	**15,954**	**102,627**	**35,403**
Metal mining	29	626,298	33,497	3,072	35,148	3,076	32,076	2,292	2,292	73,559	8,896
Crude petroleum and natural gas	52	584,150	31,998	725	34,583	659	33,924	11,387	11,288	3,405	9,973
Contract construction	**115**	**213,441**	**6,876**	**6,987**	**18,158**	**7,001**	**11,200**	**1,731**	**1,267**	**14,248**	**28,715**
Manufacturing	**1,725**	**13,926,523**	**1,397,110**	**617,824**	**1,468,535**	**627,988**	**841,272**	**313,490**	**222,353**	**3,263,658**	**3,725,195**
Food and kindred products	132	907,416	94,587	49,794	101,889	50,189	52,062	15,111	9,544	57,411	90,461
Textile mill products	37	116,138	9,202	4,501	11,383	4,742	6,641	617	617	4,103	12,549
Apparel and other fabricated textile products	36	66,698	8,423	3,031	8,861	3,031	5,829	602	501	3,119	3,859
Lumber and wood products, except furniture	52	691,822	50,982	14,863	51,143	14,847	36,364	1,166	1,079	82,695	8,861
Paper and allied products	56	1,031,701	45,262	24,916	63,651	26,591	37,060	27,976	12,588	320,727	57,673
Printing and publishing	67	103,074	15,827	7,902	16,822	7,906	8,916	3,546	1,931	3,293	22,538
Chemicals and allied products	237	1,578,603	183,503	84,661	192,368	84,538	107,829	55,778	40,859	107,885	262,100
Petroleum refining and related industries	30	2,113,581	177,011	76,213	177,385	75,887	101,498	68,677	51,995	172,451	316,507
Rubber and miscellaneous plastics products	26	309,943	34,498	16,233	34,660	16,248	18,412	3,535	2,958	9,374	36,290
Stone, clay, and glass products	54	432,484	57,938	26,345	60,075	26,453	33,623	25,245	21,834	46,446	65,821
Primary metal industries	82	580,319	45,526	21,623	48,607	21,698	26,931	12,797	9,801	38,279	71,117
Fabricated metal products, except machinery and transportation equipment	172	566,028	72,621	33,001	73,876	33,093	40,813	21,255	8,484	40,404	80,744
Machinery, except electrical	229	1,038,321	127,083	49,247	139,837	53,018	86,841	13,753	10,652	154,067	335,522
Electrical equipment and supplies	180	1,113,747	97,085	36,813	99,999	37,572	62,525	17,145	14,486	105,951	159,082
Motor vehicles and equipment	82	2,034,563	266,094	118,060	267,653	116,339	151,315	21,374	21,057	1,910,232	1,915,091
Transportation equipment, except motor vehicles	20	296,816	19,123	8,325	19,209	8,325	10,884	590	169	120,586	47,846
Scientific instruments, photographic equipment, watches and clocks	58	225,648	33,778	17,392	34,710	17,419	17,291	16,042	6,330	17,695	76,952

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 11.—Assets, Earnings, Taxes, Distributions and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Major Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected major industry	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Foreign income taxes (net)	Corporations with current earnings and profits (+) before taxes		Current earnings and profits (+) after taxes	Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
					Current earnings and profits (+) before taxes	Foreign income taxes (+)		Total	Out of current earnings and profits after taxes		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Canada—Continued											
Transportation, communication, electric, gas, and sanitary services	144	647,841	44,289	15,444	47,966	15,456	32,510	19,737	16,607	34,383	39,750
Transportation	108	478,325	36,643	11,693	39,157	11,705	27,452	15,921	13,861	27,695	32,524
Communication	19	68,320	2,400	963	3,498	963	2,535	1,353	1,095	2,373	4,125
Electric, gas, and sanitary services	17	101,196	5,246	2,788	5,311	2,788	2,523	2,463	1,551	4,315	3,101
Wholesale and retail trade	1,015	4,748,955	453,914	167,212	464,181	167,593	296,862	163,939	140,949	340,613	1,034,603
Wholesale trade	629	3,587,871	337,631	114,981	343,500	115,214	228,535	148,078	125,305	300,305	718,939
Groceries and related products	31	76,208	4,390	1,141	4,475	1,140	3,335	279	279	8,723	9,312
Machinery, equipment, and supplies	168	406,497	34,207	14,336	38,088	14,426	21,675	12,608	7,453	28,001	171,972
Retail trade	370	1,126,390	113,963	51,820	118,289	51,950	66,363	17,418	15,643	38,881	314,724
General merchandise stores	27	440,892	56,234	28,486	56,383	28,505	27,878	5,328	5,028	9,525	8,367
Automotive dealers and service stations	194	399,494	25,769	14,006	28,938	14,063	14,896	11,117	10,048	14,641	263,178
Finance, insurance, and real estate	327	5,270,563	134,560	45,308	138,671	46,127	93,438	62,200	15,972	300,622	236,860
Banking	3	228,416	1,247	229	1,247	229	1,018	—	864	—	785
Credit agencies other than banks	63	2,761,219	55,885	26,166	56,407	26,982	30,266	11,099	5,925	190,691	147,580
Holding and other investment companies	111	1,030,840	41,430	5,816	41,652	5,816	35,837	45,659	7,756	82,435	75,118
Insurance carriers	29	779,384	20,106	6,237	21,930	6,266	15,696	417	234	6,102	3,871
Real estate	86	198,647	8,514	3,176	9,885	3,146	6,753	1,328	863	9,996	2,858
Services	301	579,016	53,448	17,497	56,959	17,721	39,276	11,671	9,860	58,106	99,957
Business services	144	304,491	22,536	6,924	23,644	7,039	16,633	1,866	1,440	35,326	57,462
Amusement and recreation services	26	69,662	9,816	3,846	10,107	3,845	6,262	1,394	405	387	17,474
Latin America											
All industries	3,706	12,003,347	1,001,813	296,092	1,131,938	292,780	840,944	332,596	274,958	895,327	1,817,813
Agriculture, forestry, and fishery	88	71,173	6,624	1,339	8,260	1,151	7,144	1,207	331	3,395	15,088
Mining	63	215,263	28,048	4,282	33,596	4,238	29,484	6,241	5,149	32,312	28,222
Metal mining	26	34,463	13,068	1,790	15,105	1,775	13,454	5,566	5,566	15,509	12,712
Crude petroleum and natural gas	28	155,464	13,944	1,910	17,272	1,885	15,387	675	583	11,857	14,727
Contract construction	98	302,31·	30,473	8,186	38,297	7,938	30,455	2,524	1,516	30,555	85,404
Manufacturing	1,476	6,330,101	583,789	207,249	659,867	205,686	455,173	176,175	154,709	381,325	812,087
Food and kindred products	187	899,676	46,454	15,360	55,739	15,643	40,217	13,449	9,800	99,533	55,748
Textile mill products	27	240,901	17,028	4,266	17,240	4,286	12,954	2,509	2,497	2,088	7,642
Apparel and other fabricated textile products	19	17,333	669	213	916	213	703	60	14	3,455	583
Lumber and wood products, except furniture	11	28,648	—267	418	1,686	418	1,268	58	38	4,674	1,311
Paper and allied products	28	109,297	10,321	2,851	11,660	2,850	8,810	1,279	1,247	6,385	8,040
Printing and publishing	59	36,735	4,393	1,336	8,565	1,613	6,952	725	636	4,612	4,617
Chemicals and allied products	419	1,341,505	118,869	44,184	137,601	43,804	94,075	29,840	24,843	75,234	165,334
Petroleum refining and related industries	27	240,845	—1,923	2,933	7,700	1,684	6,016	1,035	1,021	24,185	44,430
Rubber and miscellaneous plastics products	31	259,209	45,920	15,393	46,275	15,393	30,882	22,917	22,163	610	44,522
Stone, clay, and glass products	45	179,741	20,973	5,443	21,756	5,391	16,374	9,355	7,185	4,434	33,751
Primary metal industries	44	560,722	32,881	10,492	34,047	10,492	23,555	12,385	11,238	11,143	28,155
Fabricated metal products, except machinery and transportation equipment	68	140,659	12,623	5,096	14,616	5,093	9,523	3,934	2,307	2,318	10,008
Machinery, except electrical	154	469,941	42,726	17,543	48,056	17,427	30,820	11,335	8,949	13,859	71,230
Electrical equipment and supplies	112	565,132	77,442	31,626	81,048	31,612	49,436	22,109	21,112	46,722	76,468
Motor vehicles and equipment	49	730,327	52,317	19,065	63,656	18,971	45,262	12,400	9,009	17,364	148,573
Scientific instruments, photographic equipment, watches and clocks	55	85,774	11,349	4,355	13,214	4,346	8,868	1,521	1,521	2,720	26,652
Transportation, communication, electric, gas and sanitary services	140	659,605	34,155	5,257	44,045	5,247	38,840	12,008	11,020	39,871	36,038
Transportation	122	563,141	24,903	4,193	34,076	4,154	29,935	6,266	5,641	34,574	22,630
Communication	7	29,489	2,001	397	2,713	426	2,316	1,501	1,259	295	2,305
Electric, gas, and sanitary services	11	266,975	7,251	667	7,256	667	6,589	4,221	4,120	5,002	10,903
Wholesale and retail trade	653	2,426,847	227,089	49,161	241,660	48,154	193,732	88,673	71,641	208,763	635,467
Wholesale trade	522	2,136,399	194,813	39,000	207,161	38,125	169,252	84,091	68,348	193,498	599,947
Groceries and related products	39	86,751	8,234	2,044	9,203	1,950	7,283	2,701	2,327	39,177	10,187
Machinery, equipment, and supplies	146	257,652	17,531	5,635	21,223	5,487	15,881	6,998	3,376	13,324	87,677
Retail trade	112	240,465	28,780	10,041	29,913	9,909	20,014	4,456	3,236	6,775	30,926
General merchandise stores	47	184,055	21,264	8,913	21,921	8,781	13,150	3,916	3,144	579	19,897
Finance, insurance, and real estate	267	986,019	40,076	8,052	44,598	7,792	36,833	26,443	16,130	53,659	103,224
Banking	8	252,302	6,344	932	6,417	868	5,549	7,070	2,086	3,256	37,080
Credit agencies other than banks	30	198,325	6,580	1,828	6,622	1,822	4,800	2,612	719	23,789	9,081
Holding and other investment companies	107	240,301	13,689	1,280	17,452	1,219	16,249	10,349	8,845	25,685	20,101
Insurance carriers	8	68,820	884	204	884	204	680	324	255	348	212
Real estate	88	86,052	5,344	1,447	5,968	1,322	4,657	1,437	841	8,001	26,970
Services	243	371,806	38,690	10,305	44,017	10,100	33,959	11,423	10,120	73,853	76,882
Business services	157	292,509	22,630	5,391	25,760	5,377	20,390	3,898	3,863	12,042	13,865
Amusement and recreation services	25	14,510	10,947	2,848	11,961	2,774	9,211	4,385	4,372	53,765	44,747

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 11.—Assets, Earnings, Taxes, Distributions and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Major Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected major industry	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Foreign income taxes (net)	Corporations with current earnings and profits (+) before taxes: Current earnings and profits (+) before taxes	Corporations with current earnings and profits (+) before taxes: Foreign income taxes (+)	Current earnings and profits (+) after taxes	Distributions: Total	Distributions: Out of current earnings and profits after taxes	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Latin America—Continued											
Argentina											
All industries	289	1,442,999	146,415	33,466	154,432	33,670	120,868	51,186	42,756	98,740	184,673
Agriculture, forestry, and fishery	7	10,045	1,374	—	1,459	—	1,459	—	—	2,005	752
Mining	4	3,585	970	259	970	259	711	675	583	—	1,488
Crude petroleum and natural gas	4	3,565	970	259	970	259	711	675	583	—	1,486
Contract construction	9	39,965	6,297	1,832	6,352	1,832	4,520	727	525	958	6,058
Manufacturing	153	1,097,736	106,078	24,186	112,468	24,453	88,114	34,289	29,603	77,330	115,049
Food and kindred products	12	124,895	7,189	1,787	7,873	1,785	6,088	1,360	1,360	47,393	5,813
Printing and publishing	9	8,075	−345	−256	399	21	376	—	—	62	476
Chemicals and allied products	50	301,006	21,018	4,245	23,438	4,308	19,207	2,879	2,623	11,148	25,159
Stone, clay, and glass products	7	46,238	5,652	1,959	5,922	1,959	3,963	2,767	2,687	9	3,487
Fabricated metal products, except machinery and transportation equipment	6	23,994	1,912	268	1,955	268	1,687	27	27	1,603	999
Machinery, except electrical	12	65,449	1,230	594	1,434	490	953	726	48	727	6,082
Electrical equipment and supplies	10	60,642	7,015	1,595	7,454	1,595	5,859	1,181	1,181	4,089	3,699
Motor vehicles and equipment	13	283,092	31,716	4,566	31,833	4,566	27,267	8,200	5,200	4,034	31,098
Scientific instruments, photographic equipment, watches and clocks	14	22,225	2,590	299	2,786	299	2,487	—	—	2	17,389
Transportation, communication, electric, gas, and sanitary services	7	48,657	7,151	2,073	7,158	2,073	5,085	3,101	2,989	99	3,655
Electric, gas, and sanitary services	4	26,203	1,292	1	1,292	1	1,291	(1)	(1)	63	23
Wholesale and retail trade	47	191,559	21,773	4,174	23,157	4,181	18,983	9,672	8,550	5,863	34,035
Wholesale trade	38	181,124	21,476	4,071	22,859	4,078	18,788	9,672	8,550	5,460	30,944
Retail trade	7	10,435	297	103	298	103	195	—	—	403	3,091
General merchandise stores	6	9,344	266	87	267	87	180	—	—	403	1,938
Finance, insurance, and real estate	12	42,662	1,890	657	1,973	592	1,381	475	410	11,302	2,597
Credit agencies other than banks	3	26,299	1,590	538	1,590	538	1,052	410	410	10,040	1,965
Real estate	4	1,661	366	50	368	49	319	—	—	973	39
Services	16	6,082	837	264	846	260	586	109	96	270	970
Business services	10	5,054	829	258	837	258	579	96	96	25	139
Brazil											
All industries	520	2,143,196	187,960	62,041	221,465	61,111	160,920	73,512	60,400	124,294	198,709
Agriculture, forestry, and fishery	5	4,610	−220	40	74	40	34	—	—	107	130
Mining	11	12,413	−1,230	173	179	173	130	—	—	2,411	678
Metal mining	9	8,319	−869	173	117	173	68	—	—	1,730	676
Contract construction	12	13,023	779	421	1,292	421	871	177	—	3,643	472
Manufacturing	211	1,306,669	125,802	45,994	152,356	45,627	107,126	44,117	39,304	74,373	114,889
Food and kindred products	22	122,268	10,451	3,091	12,316	3,362	9,018	3,705	3,705	26,767	7,715
Paper and allied products	3	20,699	4,371	438	4,770	438	4,332	151	151	—	335
Printing and publishing	13	3,644	−2,008	43	324	43	281	—	—	170	1,278
Chemicals and allied products	60	265,071	15,993	8,628	24,017	8,228	15,930	5,054	4,028	12,435	22,450
Petroleum refining and related industries	4	9,042	1,355	531	1,409	531	878	890	876	(1)	2,678
Stone, clay, and glass products	9	63,552	6,206	2,013	6,323	2,013	4,319	2,495	664	2,592	6,740
Primary metal industries	5	77,859	7,904	3,009	8,240	3,009	5,231	1,989	1,989	272	5,693
Fabricated metal products, except machinery and transportation equipment	4	16,907	3,553	1,295	3,766	1,295	2,471	1,333	505	−516	1,613
Machinery, except electrical	28	126,645	10,835	3,195	12,699	3,109	9,773	4,460	3,401	3,729	17,571
Electrical equipment and supplies	18	185,804	28,175	9,544	28,672	9,532	19,140	8,519	8,519	9,450	18,145
Motor vehicles and equipment	11	183,656	−4,468	2,075	5,132	1,981	3,151	798	743	3,903	6,369
Scientific instruments, photographic equipment, watches and clocks	9	23,395	7,334	2,774	7,351	2,765	4,586	763	763	553	3,099
Transportation, communication, electric, gas, and sanitary services	8	20,758	3,870	984	3,870	984	2,886	2,410	2,198	10	6,167
Transportation	5	12,916	2,381	681	2,381	681	1,700	1,054	1,050	—	4,336
Wholesale and retail trade	88	565,290	50,955	13,112	52,666	12,608	40,080	19,889	17,347	35,197	68,450
Wholesale trade	68	527,182	45,694	12,387	47,405	11,883	35,544	19,889	17,347	33,135	68,338
Groceries and related products	3	1,826	−184	2	—	—	—	—	—	9	—
Machinery, equipment, and supplies	19	26,802	4,353	1,135	4,468	1,118	3,350	200	200	1,886	2,908
Retail trade	19	38,108	5,261	725	5,261	725	4,536	—	—	2,062	112
Finance, insurance, and real estate	46	167,701	7,021	738	7,800	686	7,136	6,574	1,206	5,239	5,160
Credit agencies other than banks	4	12,177	852	113	852	113	739	30	30	27	593
Holding and other investment companies	28	63,906	1,423	276	2,182	222	1,971	1,176	730	5,079	1,394
Real estate	8	2,671	1,030	16	1,047	20	1,038	—	—	134	(1)
Services	40	21,314	1,480	544	3,147	538	2,610	345	345	2,875	2,528
Business services	27	15,212	2,033	462	2,868	463	2,405	345	345	1,891	611

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 11.—Assets, Earnings, Taxes, Distributions and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Major Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected major industry	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Foreign income taxes (net)	Corporations with current earnings and profits (+) before taxes		Current earnings and profits (+) after taxes	Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
					Current earnings and profits (+) before taxes	Foreign income taxes (+)		Total	Out of current earnings and profits after taxes		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Latin America—Continued											
Mexico											
All industries	**1,050**	**2,094,895**	**209,868**	**93,952**	**230,458**	**93,850**	**136,741**	**42,727**	**38,016**	**117,600**	**309,853**
Agriculture, forestry, and fishery	**18**	**3,955**	**184**	**45**	**329**	**42**	**287**	**50**	**—**	**135**	**325**
Mining	**14**	**11,804**	**369**	**568**	**1,032**	**535**	**497**	**—**	**—**	**4,924**	**892**
Metal mining	5	793	—412	—	—	—	—	—	—	330	28
Contract construction	**12**	**30,065**	**—1,479**	**53**	**396**	**61**	**425**	**276**	**—**	**129**	**1,681**
Manufacturing	**517**	**1,451,559**	**168,323**	**76,848**	**182,257**	**76,834**	**105,432**	**32,637**	**30,224**	**60,030**	**241,313**
Food and kindred products	43	116,634	4,737	3,380	8,551	3,378	5,173	593	593	7,630	5,223
Textile mill products	10	41,520	5,497	2,269	5,571	2,269	3,302	235	235	643	2,737
Apparel and other fabricated textile products	6	4,314	431	200	490	200	290	14	14	87	457
Paper and allied products	7	41,747	4,735	2,098	4,825	2,098	2,727	936	936	88	1,085
Printing and publishing	18	12,250	3,349	1,485	4,096	1,485	2,611	290	290	3,347	1,550
Chemicals and allied products	129	333,735	46,090	19,510	48,032	19,505	28,532	8,137	7,043	19,610	62,640
Rubber and miscellaneous plastics products	14	54,460	6,050	2,261	6,070	2,261	3,809	1,106	1,106	279	5,130
Stone, clay, and glass products	15	23,008	1,458	616	1,577	564	1,013	280	160	1,141	1,707
Primary metal industries	19	114,902	10,583	4,157	10,905	4,157	6,748	3,616	3,154	1,884	4,157
Fabricated metal products, except machinery and transportation equipment	38	55,415	6,722	3,315	7,597	3,315	4,282	1,464	1,464	917	5,874
Machinery, except electrical	73	177,958	12,130	6,130	14,778	6,204	8,573	1,685	1,585	5,292	31,488
Electrical equipment and supplies	53	172,264	29,224	13,870	29,914	13,870	16,044	6,981	6,690	4,850	28,912
Motor vehicles and equipment	15	160,668	15,990	7,430	16,474	7,430	9,044	2,246	1,910	8,074	70,609
Scientific instruments, photographic equipment, watches and clocks	22	33,342	1,169	1,180	2,707	1,180	1,527	620	620	1,943	4,527
Transportation, communication, electric, gas, and sanitary services	**32**	**14,998**	**925**	**275**	**958**	**274**	**684**	**83**	**76**	**3,981**	**2,985**
Transportation	31	14,830	930	275	958	274	684	83	76	3,964	2,927
Wholesale and retail trade	**154**	**408,620**	**29,294**	**12,338**	**31,321**	**12,293**	**19,040**	**5,617**	**3,654**	**35,940**	**44,140**
Wholesale trade	120	319,915	22,119	9,457	24,007	9,412	14,607	5,597	3,634	33,235	39,314
Groceries and related products	5	2,280	618	240	618	240	378	87	75	3,534	245
Machinery, equipment, and supplies	42	41,890	606	661	1,566	615	952	368	106	1,453	7,310
Retail trade	31	86,562	7,071	2,868	7,210	2,868	4,342	—	—	2,123	4,796
General merchandise stores	4	66,376	6,484	2,648	6,484	2,648	3,836	—	—	116	3,060
Finance, insurance, and real estate	**62**	**96,376**	**9,108**	**1,765**	**9,325**	**1,759**	**7,566**	**2,898**	**1,208**	**3,517**	**2,354**
Credit agencies other than banks	6	12,347	2,562	907	2,585	901	1,684	1,566	189	26	384
Holding and other investment companies	28	30,806	4,048	163	4,172	163	4,009	846	696	2,084	1,370
Insurance carriers	4	17,974	510	181	510	181	329	224	155	29	112
Real estate	43	32,780	1,884	464	1,954	464	1,490	262	168	1,378	488
Services	**64**	**24,351**	**2,158**	**1,606**	**3,809**	**1,596**	**2,237**	**991**	**794**	**5,885**	**5,114**
Business services	39	12,614	182	651	1,674	651	1,023	448	430	3,377	2,158
Panama, Excluding Canal Zone											
All industries	**431**	**2,417,818**	**213,096**	**25,935**	**244,239**	**24,195**	**220,079**	**79,698**	**70,642**	**248,417**	**605,512**
Agriculture, forestry, and fishery	**3**	**2,227**	**—602**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Mining	**10**	**84,894**	**21,932**	**1,236**	**22,763**	**1,236**	**21,527**	**4,500**	**4,500**	**3,235**	**15,035**
Crude petroleum and natural gas	8	84,894	12,765	1,236	13,103	1,236	11,867	—	—	3,235	6,130
Contract construction	**33**	**191,951**	**23,975**	**5,685**	**28,043**	**5,429**	**22,620**	**1,344**	**991**	**23,285**	**75,730**
Manufacturing	**54**	**446,433**	**42,561**	**8,346**	**51,383**	**7,155**	**44,230**	**20,595**	**20,430**	**31,848**	**99,180**
Food and kindred products	10	17,956	1,267	293	1,286	293	993	—	—	1,064	4,302
Printing and publishing	9	10,235	3,599	49	3,622	49	3,573	435	346	1,149	979
Chemicals and allied products	11	34,938	6,138	558	6,534	558	5,978	2,502	2,476	4,999	4,319
Petroleum refining and related industries	3	87,972	—8,145	1,217	111	30	81	—	—	1,974	31,404
Machinery, except electrical	4	9,109	2,881	647	2,891	647	2,244	1,250	1,200	2,069	2,346
Electrical equipment and supplies	3	12,371	1,548	565	1,580	561	1,019	—	—	714	1,086
Transportation, communication, electric, gas, and sanitary services	**43**	**501,196**	**13,988**	**195**	**22,525**	**157**	**22,368**	**1,388**	**990**	**27,860**	**11,248**
Transportation	43	501,196	13,988	195	22,525	157	22,368	1,388	990	27,860	11,248
Wholesale and retail trade	**112**	**625,519**	**75,719**	**4,712**	**77,420**	**4,488**	**72,932**	**32,149**	**27,582**	**48,728**	**284,715**
Wholesale trade	100	585,792	70,004	4,298	71,705	4,074	67,631	32,149	27,582	45,839	280,431
Groceries and related products	5	32,548	3,213	927	3,287	773	2,514	1,551	1,201	7,080	7,498
Machinery, equipment, and supplies	16	31,048	2,422	165	2,835	158	2,677	1,748	482	2,747	19,146
Retail trade	8	6,339	1,457	317	1,457	317	1,140	—	—	38	633
General merchandise stores	5	—	136	16	136	16	120	—	—	38	251
Finance, insurance, and real estate	**42**	**367,647**	**10,423**	**1,249**	**13,072**	**1,249**	**11,828**	**9,734**	**8,323**	**27,772**	**54,839**
Credit agencies other than banks	6	134,214	759	104	759	104	655	603	87	13,372	5,920
Holding and other investment companies	29	124,547	7,151	669	9,791	669	9,127	7,931	7,036	10,933	15,760
Services	**19**	**26,793**	**13,843**	**3,160**	**13,995**	**3,107**	**10,888**	**6,392**	**5,351**	**55,866**	**53,570**
Business services	11	16,377	662	35	683	35	648	1	—	1,060	477
Amusement and recreation services	5	747	11,562	2,700	11,693	2,647	9,046	4,350	4,350	51,358	41,577

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 11.—Assets, Earnings, Taxes, Distributions and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Major Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected major industry	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Foreign income taxes (net)	Corporations with current earnings and profits (+) before taxes: Current earnings and profits (+) before taxes	Corporations with current earnings and profits (+) before taxes: Foreign income taxes (+)	Current earnings and profits (+) after taxes	Distributions: Total	Distributions: Out of current earnings and profits after taxes	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Latin America—Continued											
Venezuela											
All industries	**394**	**1,382,356**	**132,503**	**40,313**	**142,221**	**39,970**	**102,264**	**41,813**	**33,840**	**135,471**	**355,424**
Agriculture, forestry, and fishery	**3**	**14,033**	**2,607**	**917**	**2,628**	**917**	**1,711**	—	—	**32**	**12,085**
Mining	**4**	**38,492**	**3,117**	**389**	**3,117**	**389**	**2,728**	—	—	**592**	**5,958**
Crude petroleum and natural gas	4	38,492	3,117	389	3,117	389	2,728	—	—	592	5,958
Contract construction	**12**	**14,448**	**—951**	**53**	**303**	**53**	**250**	(1)	—	**1,076**	**1,196**
Manufacturing	**152**	**812,698**	**67,712**	**27,468**	**91,394**	**27,432**	**63,962**	**22,799**	**20,472**	**55,032**	**135,186**
Food and kindred products	28	110,583	13,920	4,124	14,259	4,120	10,139	2,857	2,581	2,820	16,309
Textile mill products	6	118,855	6,307	1,459	6,307	1,459	4,848	935	935	1,327	2,955
Printing and publishing	3	1,524	—301	—	—	—	—	—	—	40	245
Chemicals and allied products	37	142,813	19,764	6,316	20,405	6,316	14,089	6,188	4,943	14,953	23,596
Petroleum refining and related industries	3	13,918	4,264	556	4,303	527	3,776	—	—	—266	2,164
Rubber and miscellaneous plastics products	4	38,469	4,859	1,651	4,923	1,651	3,272	2,057	2,057	1	9,493
Stone, clay, and glass products	6	28,431	3,440	597	3,441	597	2,844	300	300	600	2,305
Primary metal industries	5	48,554	1,092	430	1,590	430	1,160	960	719	1,264	7,141
Fabricated metal products, except machinery and transportation equipment	6	26,225	397	100	876	97	779	522	229	187	590
Machinery, except electrical	12	26,381	5,562	2,520	5,700	2,520	3,180	643	643	105	4,179
Electrical equipment and supplies	9	74,203	5,344	2,463	5,895	2,463	3,432	2,400	2,128	25,282	14,070
Motor vehicles and equipment	5	63,036	8,381	3,286	8,427	3,286	5,141	1,156	1,156	1,193	34,181
Scientific instruments, photographic equipment, watches and clocks	3	1,272	104	30	104	30	74	—	—	34	285
Transportation, communication, electric, gas, and sanitary services	**7**	**12,834**	**—567**	**28**	**120**	**28**	**105**	**124**	—	**865**	**210**
Transportation	6	3,604	120	28	120	28	105	124	—	752	210
Wholesale and retail trade	**89**	**282,411**	**29,028**	**7,883**	**32,081**	**7,704**	**24,377**	**12,470**	**8,909**	**38,530**	**156,815**
Wholesale trade	65	208,037	18,968	3,749	20,737	3,646	17,091	8,822	5,765	31,980	141,485
Groceries and related products	9	4,858	1,014	247	1,059	248	811	364	364	1,859	478
Machinery, equipment, and supplies	23	90,824	8,128	1,925	8,985	1,901	7,084	3,910	2,121	5,070	49,668
Retail trade	17	64,124	11,142	4,133	11,336	4,057	7,279	3,585	3,144	1,777	14,729
General merchandise stores	7	46,858	8,935	3,656	9,126	3,580	5,546	3,144	3,144	—	8,249
Finance, insurance, and real estate	**36**	**152,886**	**8,962**	**2,939**	**9,163**	**2,811**	**6,352**	**5,949**	**4,253**	**34,124**	**36,419**
Holding and other investment companies	5	9,212	730	3	730	3	727	328	328	685	452
Real estate	15	36,353	2,088	617	2,269	689	1,580	984	552	3,205	26,370
Services	**40**	**42,503**	**2,463**	**624**	**3,281**	**624**	**2,657**	**206**	**206**	**4,325**	**6,717**
Business services	32	12,940	2,057	299	2,111	299	1,812	206	206	4,175	2,921
Other Western Hemisphere											
All industries	**418**	**2,851,689**	**189,474**	**18,612**	**188,955**	**18,346**	**170,665**	**113,956**	**52,790**	**1,140,517**	**1,020,451**
Mining	**14**	**56,063**	**6,979**	**902**	**7,855**	**690**	**7,185**	**108**	**34**	**3,348**	**11,360**
Crude petroleum and natural gas	13	56,001	6,947	902	7,823	690	7,133	108	34	3,348	11,360
Contract construction	**6**	**1,653**	**213**	—	**348**	—	**348**	—	—	**385**	**413**
Manufacturing	**31**	**310,108**	**19,385**	**286**	**25,830**	**286**	**25,544**	**8,000**	**2,000**	**67,861**	**102,487**
Food and kindred products	6	4,543	798	—	798	—	798	—	—	1	135
Paper and allied products	4	15,988	1,583	127	1,583	127	1,456	—	—	1,250	3,484
Chemicals and allied products	8	166,450	17,773	68	20,938	68	20,870	8,000	2,000	18,084	39,179
Transportation, communication, electric, gas, and sanitary services	**47**	**310,036**	**47,480**	**610**	**50,422**	**594**	**49,838**	**10,193**	**9,176**	**191,997**	**71,401**
Transportation	45	309,508	47,427	584	50,332	594	49,748	10,193	9,176	191,997	71,401
Wholesale and retail trade	**72**	**809,357**	**59,594**	**15,436**	**62,312**	**15,398**	**46,914**	**28,452**	**26,029**	**620,712**	**314,855**
Wholesale trade	62	792,575	56,469	15,436	59,184	15,398	43,786	27,038	25,655	620,238	314,336
Groceries and related products	4	8,180	2,261	—	2,261	—	2,261	—	—	1,098	—
Machinery, equipment, and supplies	6	34,637	4,555	402	4,745	402	4,343	1,696	1,696	3,795	16,616
Retail trade	8	11,351	1,969	—	1,992	—	1,992	980	—	(1)	96
Finance, insurance, and real estate	**105**	**1,123,790**	**27,157**	**1,003**	**30,878**	**1,003**	**29,921**	**66,503**	**14,874**	**132,099**	**512,902**
Banking	6	211,275	551	68	833	68	765	441	236	1,203	1,986
Credit agencies other than banks	19	640,170	2,573	422	2,605	422	2,229	295	221	73,634	406,328
Holding and other investment companies	27	137,224	15,372	269	17,056	269	16,787	11,855	11,739	29,855	34,614
Insurance carriers	21	91,056	7,941	244	8,120	244	7,876	53,885	2,651	25,028	69,096
Real estate	17	36,638	290	—	1,648	—	1,646	—	—	857	371
Services	**31**	**55,295**	**1,855**	**370**	**3,105**	**370**	**2,735**	**100**	**100**	**6,822**	**5,372**
Business services	10	7,864	959	288	1,016	288	728	—	—	176	381
Amusement and recreation services	3	8,637	113	—	617	—	617	—	—	5,455	3,759

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 11.—Assets, Earnings, Taxes, Distributions and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Major Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected major industry	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Foreign income taxes (net)	Corporations with current earnings and profits (+) before taxes: Current earnings and profits (+) before taxes	Corporations with current earnings and profits (+) before taxes: Foreign income taxes (+)	Current earnings and profits (+) after taxes	Distributions: Total	Distributions: Out of current earnings and profits after taxes	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Other Western Hemisphere—Continued											
The Bahamas											
All industries	263	1,323,994	93,210	10,550	102,703	10,512	92,237	70,184	15,276	852,223	240,698
Mining	9	46,268	7,301	690	7,730	690	7,040	108	34	3,048	459
Crude petroleum and natural gas	8	46,224	7,269	690	7,698	690	7,008	108	34	3,048	459
Contract construction	4	1,509	232	—	348	—	348	—	—	298	413
Manufacturing	16	84,236	2,562	208	4,072	208	3,864	—	—	14,432	18,321
Food and kindred products	4	2,804	389	—	389	—	389	—	—	—	46
Paper and allied products	3	15,011	1,413	127	1,413	127	1,286	—	—	1,250	3,311
Chemicals and allied products	3	19,136	−259	—	1,230	—	1,230	—	—	—	646
Transportation, communication, electric, gas, and sanitary services	25	117,557	37,347	544	38,539	544	37,995	2,093	1,140	83,438	44,948
Transportation	24	117,368	37,257	544	38,449	544	37,905	2,093	1,140	83,438	44,948
Wholesale and retail trade	48	525,651	29,900	8,592	30,705	8,554	22,151	13,316	10,948	611,040	106,113
Wholesale trade	40	514,300	27,931	8,592	28,713	8,554	20,159	12,336	10,948	611,040	106,017
Groceries and related products	4	6,180	2,261	—	2,261	—	2,261	—	—	1,098	—
Retail trade	8	11,351	1,969	—	1,992	—	1,992	980	—	(1)	96
Finance, insurance, and real estate	54	327,962	8,846	208	11,830	208	11,668	54,667	3,154	17,283	64,798
Banking	6	211,275	551	68	833	68	765	441	236	1,203	1,986
Holding and other investment companies	16	42,531	2,781	31	4,128	31	4,097	340	340	5,200	5,264
Insurance carriers	10	21,981	5,698	62	5,698	62	5,636	53,785	2,551	8,825	56,112
Real estate	11	30,667	−647	—	708	—	708	—	—	790	344
Services	22	43,774	584	308	1,885	308	1,557	—	—	8,210	5,244
Business services	8	7,821	953	288	1,010	288	722	—	—	176	381
Amusement and recreation services	3	8,637	113	—	617	—	617	—	—	5,455	3,759
Europe											
All industries	8,629	42,450,041	3,112,785	1,390,322	3,676,753	1,387,899	2,297,552	1,004,332	852,556	3,270,395	6,582,160
Agriculture, forestry, and fishery	29	18,628	641	491	1,370	489	881	278	148	1,218	2,250
Mining	77	684,674	33,409	14,217	43,073	13,095	30,883	19,697	15,498	83,340	153,190
Metal mining	12	151,343	1,446	3,847	7,064	3,861	3,203	4,361	2,831	4,862	41,031
Crude petroleum and natural gas	39	407,781	23,196	11,144	26,710	9,233	17,569	14,536	12,637	75,834	109,971
Contract construction	90	178,081	14,977	5,284	16,511	5,349	11,162	6,544	3,210	22,978	28,799
Manufacturing	3,061	22,223,389	2,361,422	1,084,371	2,702,645	1,081,005	1,626,322	699,255	627,782	1,674,557	3,385,058
Food and kindred products	253	1,514,592	172,814	69,746	187,390	69,829	117,666	84,066	69,964	82,942	121,963
Textile mill products	59	294,934	8,034	3,549	13,813	3,534	10,279	1,190	1,190	13,403	10,792
Apparel and other fabricated textile products	30	55,488	4,003	2,119	6,191	2,119	4,072	1,832	815	4,475	5,627
Lumber and wood products, except furniture	7	9,385	302	126	453	160	293	369	99	1,135	365
Paper and allied products	68	245,689	10,740	5,940	14,184	5,393	8,855	2,317	215	8,346	13,983
Printing and publishing	257	196,736	17,748	6,669	22,359	7,382	15,021	6,294	4,731	6,481	19,931
Chemicals and allied products	585	3,542,861	302,995	132,284	372,888	134,646	240,472	104,067	90,789	187,348	537,278
Petroleum refining and related industries	73	2,051,736	59,009	12,262	109,458	3,285	106,204	85,477	84,825	252,101	640,739
Rubber and miscellaneous plastics products	55	427,167	19,134	11,286	28,092	11,242	16,850	5,053	4,555	10,236	36,477
Stone, clay, and glass products	51	351,719	28,529	13,294	29,984	13,289	16,695	6,575	5,275	11,795	28,370
Primary metal industries	83	637,389	31,837	15,813	39,391	15,782	23,609	6,594	6,149	37,438	89,675
Fabricated metal products, except machinery and transportation equipment	173	593,062	50,673	19,565	57,524	19,894	37,674	17,786	13,963	31,146	55,561
Machinery, except electrical	492	3,855,311	567,173	302,038	645,309	301,896	343,577	116,407	108,426	347,403	721,853
Electrical equipment and supplies	306	1,919,698	460,331	207,399	510,050	210,449	299,714	46,048	43,521	173,477	233,275
Motor vehicles and equipment	74	4,024,304	282,482	138,346	322,324	138,152	186,003	120,937	112,229	332,046	422,046
Transportation equipment, except motor vehicles	8	19,720	831	199	839	199	640	19	19	6,604	1,697
Scientific instruments, photographic equipment, watches and clocks	191	1,001,834	176,509	77,557	180,122	77,571	102,562	48,500	41,780	65,632	218,793
Transportation, communication, electric, gas, and sanitary services	184	1,343,371	36,189	3,476	44,524	3,894	40,814	2,688	2,460	196,883	103,800
Transportation	162	1,290,063	33,337	2,488	41,100	2,906	38,378	2,386	2,158	190,591	100,673
Communication	9	15,103	1,796	579	1,913	579	1,334	120	120	4,576	1,652
Electric, gas, and sanitary services	13	38,305	1,056	409	1,511	409	1,102	182	182	1,716	1,475
Wholesale and retail trade	2,252	11,083,606	467,809	223,670	640,653	224,202	418,379	179,579	146,813	932,576	2,496,152
Wholesale trade	1,929	9,599,214	329,655	162,373	487,752	163,225	326,434	114,288	87,775	882,718	2,261,551
Groceries and related products	73	137,838	6,147	2,764	8,023	2,723	5,306	2,542	1,186	11,918	58,946
Machinery, equipment, and supplies	463	1,666,771	112,666	44,955	139,798	44,869	95,176	22,196	18,501	111,003	446,691
Retail trade	231	1,205,035	121,141	56,437	134,397	56,146	78,263	60,405	56,467	37,486	91,603
General merchandise stores	15	713,082	102,133	46,779	108,715	46,681	62,034	54,653	54,653	14,951	31,621
Automotive dealers and service stations	66	190,689	11,323	4,918	11,854	4,920	6,943	2,647	963	14,305	17,063
Finance, insurance, and real estate	508	4,980,194	112,613	21,682	121,987	21,826	100,148	47,967	34,101	145,904	199,727
Banking	17	1,846,724	13,379	5,102	13,379	5,102	8,277	2,553	1,906	3,434	2,746
Credit agencies other than banks	63	584,432	15,119	3,844	16,967	3,820	13,147	4,491	4,353	25,242	38,307
Holding and other investment companies	231	1,996,436	68,000	10,173	72,754	10,480	62,352	39,022	26,422	70,204	139,210
Insurance carriers	15	129,588	938	206	1,834	206	1,628	378	378	9,008	1,292
Real estate	114	202,298	9,336	1,100	10,057	1,089	8,972	807	342	12,484	9,741
Services	813	1,069,676	65,486	29,033	80,842	29,720	51,683	28,032	19,199	178,797	153,651
Business services	464	441,543	36,406	14,155	43,779	14,132	29,914	14,233	10,182	112,848	49,622
Amusement and recreation services	120	135,634	−196	919	3,627	1,275	2,485	1,594	709	11,454	61,273

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 11.—Assets, Earnings, Taxes, Distributions and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Major Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected major industry	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Foreign income taxes (net)	Corporations with current earnings and profits (+) before taxes: Current earnings and profits (+) before taxes	Corporations with current earnings and profits (+) before taxes: Foreign income taxes (+)	Current earnings and profits (+) after taxes	Distributions: Total	Distributions: Out of current earnings and profits after taxes	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe—Continued											
Belgium											
All industries	**499**	**1,870,773**	**96,691**	**48,372**	**141,661**	**48,213**	**93,508**	**22,753**	**21,057**	**176,909**	**389,614**
Contract construction	**3**	**1,266**	**250**	**91**	**250**	**91**	**159**	—	—	**2,529**	**335**
Manufacturing	**214**	**1,036,405**	**72,387**	**35,493**	**103,309**	**35,556**	**67,785**	**13,950**	**13,434**	**107,753**	**174,696**
Food and kindred products	17	97,745	6,401	2,770	7,167	2,764	4,403	172	172	2,374	1,321
Textile mill products	6	12,955	290	413	1,423	413	1,010	—	—	14	1,217
Apparel and other fabricated textile products	4	12,698	621	150	649	150	499	—	—	2,086	739
Paper and allied products	9	48,329	541	144	679	144	535	48	48	131	2,263
Printing and publishing	8	3,693	596	197	608	197	410	—	—	681	395
Chemicals and allied products	43	239,228	22,786	9,087	27,132	9,124	18,041	4,117	4,117	33,783	81,340
Rubber and miscellaneous plastics products	7	61,606	3,837	1,389	3,850	1,389	2,461	400	400	4,451	4,224
Stone, clay, and glass products	6	49,670	1,677	424	1,737	461	1,276	894	720	95	3,868
Primary metal industries	7	38,796	−2,357	515	1,320	515	805	49	49	4,340	4,768
Fabricated metal products, except machinery and transportation equipment	5	19,723	2,773	887	2,773	887	1,886	107	107	261	1,676
Machinery, except electrical	53	231,819	9,999	9,765	29,442	9,760	19,682	3,121	3,107	40,309	44,648
Electrical equipment and supplies	14	139,328	16,986	6,548	17,243	6,548	10,695	4,153	4,153	6,017	19,473
Scientific instruments, photographic equipment, watches and clocks	9	17,902	1,422	564	1,443	564	879	39	39	3,186	1,675
Transportation, communication, electric, gas, and sanitary services	**17**	**27,137**	**239**	**110**	**565**	**46**	**519**	—	—	**3,754**	**276**
Transportation	16	26,497	281	110	565	46	519	—	—	3,731	248
Wholesale and retail trade	**156**	**535,082**	**25,632**	**11,223**	**32,874**	**11,024**	**21,874**	**8,314**	**7,198**	**38,756**	**159,279**
Wholesale trade	134	387,886	18,791	8,171	25,230	7,972	17,282	8,260	7,144	37,761	146,475
Groceries and related products	8	17,055	1,192	407	1,210	407	803	160	160	1,703	23,179
Machinery, equipment, and supplies	32	55,073	1,735	688	2,356	482	1,889	204	154	9,711	18,706
Retail trade	14	144,284	7,160	3,045	7,621	3,045	4,576	54	54	862	12,536
Finance, insurance, and real estate	**15**	**82,579**	**790**	**281**	**834**	**297**	**540**	**144**	**144**	**1,346**	**470**
Services	**43**	**45,540**	**786**	**413**	**1,746**	**426**	**1,321**	**149**	**149**	**21,656**	**4,725**
Business services	24	17,971	276	187	827	187	640	149	149	10,124	3,205
Amusement and recreation services	6	984	−250	−9	26	—	27	—	—	116	1,028
France (includes Andorra)											
All industries	**979**	**5,014,099**	**295,999**	**167,636**	**370,683**	**168,521**	**205,488**	**98,174**	**83,082**	**364,494**	**645,289**
Mining	**6**	**64,434**	**18,903**	**6,578**	**19,199**	**6,578**	**12,621**	**14,501**	**12,621**	**4,417**	**13,709**
Crude petroleum and natural gas	6	64,434	18,903	6,578	19,199	6,578	12,621	14,501	12,621	4,417	13,709
Contract construction	**13**	**36,071**	**1,420**	**372**	**1,420**	**372**	**1,048**	**239**	**100**	**1,410**	**2,173**
Manufacturing	**370**	**3,269,181**	**220,559**	**131,192**	**274,676**	**131,782**	**146,202**	**67,028**	**56,866**	**228,308**	**439,548**
Food and kindred products	32	186,814	22,803	10,615	23,561	10,615	12,946	8,264	5,822	20,404	11,799
Textile mill products	11	75,833	901	453	2,836	453	2,383	112	112	418	896
Apparel and other fabricated textile products	5	6,662	−1,162	—	9	—	9	—	—	—	(1)
Paper and allied products	13	55,925	1,668	625	1,807	625	1,182	116	85	2,032	1,604
Printing and publishing	21	32,380	1,469	146	2,808	809	1,999	1,480	1,244	258	2,342
Chemicals and allied products	99	453,791	43,561	23,502	55,713	24,897	32,226	17,604	14,743	18,622	61,960
Petroleum refining and related industries	6	187,273	−2,512	1,535	132	34	98	—	—	40,424	69,028
Rubber and miscellaneous plastics products	9	68,849	3,907	2,254	4,260	2,254	2,006	790	702	2,427	12,209
Stone, clay, and glass products	6	38,443	5,844	2,371	5,871	2,371	3,500	1,756	1,430	1,692	6,010
Primary metal industries	6	64,835	5,522	2,490	5,767	2,490	3,277	979	978	9,999	3,318
Fabricated metal products, except machinery and transportation equipment	16	102,769	10,907	5,572	11,360	5,572	5,789	1,876	1,839	−54	7,104
Machinery, except electrical	58	853,238	71,918	41,755	83,850	41,755	42,124	12,493	11,914	63,638	157,398
Electrical equipment and supplies	30	233,552	13,535	9,751	18,884	9,756	9,133	5,855	5,528	7,004	21,073
Motor vehicles and equipment	11	566,017	918	11,146	14,363	11,146	5,046	2,019	175	44,305	19,963
Scientific instruments, photographic equipment, watches and clocks	20	157,413	25,470	11,534	26,015	11,540	14,485	6,360	6,312	1,705	27,202
Transportation, communication, electric, gas, and sanitary services	**13**	**8,849**	**−129**	**—**	**192**	**—**	**192**	**—**	**—**	**70**	**259**
Transportation	12	6,255	189	—	192	—	192	—	—	—	93
Wholesale and retail trade	**286**	**1,356,084**	**43,558**	**23,348**	**59,765**	**23,176**	**36,609**	**14,210**	**11,725**	**83,994**	**168,663**
Wholesale trade	191	1,232,329	38,195	20,528	52,971	20,401	32,581	12,066	11,505	78,222	151,726
Groceries and related products	4	2,080	529	198	544	198	346	—	—	65	6
Machinery, equipment, and supplies	57	404,707	−2,561	3,724	8,332	3,703	4,632	516	493	17,370	53,653
Retail trade	81	109,427	3,766	2,070	5,025	2,027	3,007	2,140	220	5,290	16,409
Automotive dealers and service stations	39	15,262	219	279	486	276	219	—	—	586	985
Finance, insurance, and real estate	**92**	**115,896**	**2,466**	**955**	**3,497**	**1,181**	**2,316**	**161**	**150**	**4,777**	**3,022**
Credit agencies other than banks	6	18,165	814	505	814	505	309	108	108	230	1,015
Real estate	50	21,387	770	341	1,076	340	736	46	42	2,146	1,740
Services	**111**	**130,074**	**7,843**	**3,904**	**9,461**	**4,142**	**5,319**	**1,683**	**1,302**	**39,141**	**18,242**
Business services	58	57,227	4,982	2,405	5,450	2,358	3,092	1,284	905	30,498	6,397
Amusement and recreation services	13	18,386	538	212	572	212	360	13	13	3	3,598

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 11.—Assets, Earnings, Taxes, Distributions and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Major Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected major industry	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Foreign income taxes (net)	Corporations with current earnings and profits (+) before taxes: Current earnings and profits (+) before taxes	Corporations with current earnings and profits (+) before taxes: Foreign income taxes (+)	Current earnings and profits (+) after taxes	Distributions: Total	Distributions: Out of current earnings and profits after taxes	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe—Continued											
Italy (Includes San Marino)											
All industries	644	5,059,780	168,089	98,731	232,565	97,955	135,642	48,060	38,927	215,020	382,069
Agriculture, forestry, and fishery	4	5,160	−295	60	144	60	84	56	56	107	785
Mining	5	3,217	244	136	273	136	137	—	—	664	—
Crude petroleum and natural gas	5	3,217	244	136	273	136	137	—	—	664	—
Contract construction	10	57,140	2,132	945	2,815	945	1,870	363	335	1,060	1,387
Manufacturing	302	2,085,406	150,120	75,448	182,244	74,960	108,240	38,385	32,204	119,297	245,910
Food and kindred products	26	122,019	16,425	8,658	18,638	8,637	10,087	4,849	4,849	4,534	9,237
Printing and publishing	34	25,554	193	146	313	143	170	323	—	41	903
Chemicals and allied products	55	529,805	55,969	18,730	59,129	19,476	40,425	15,672	13,954	10,030	41,301
Petroleum refining and related industries	8	189,080	−3,458	603	543	297	277	279	77	32,870	79,744
Rubber and miscellaneous plastics products	3	27,682	2,665	297	2,665	297	2,368	—	—	31	887
Stone, clay, and glass products	6	28,397	1,965	597	1,985	597	1,388	345	345	914	1,769
Primary metal industries	22	55,477	2,453	1,063	2,522	1,060	1,462	692	692	1,088	5,620
Fabricated metal products, except machinery and transportation equipment	11	58,001	1,559	777	2,608	777	1,831	948	862	5,253	3,374
Machinery, except electrical	43	425,056	46,669	28,188	51,424	27,871	23,553	4,597	4,597	21,782	57,416
Electrical equipment and supplies	24	272,781	9,055	8,673	21,372	8,665	12,710	3,800	2,867	30,954	18,047
Motor vehicles and equipment	9	55,234	663	1,296	2,837	1,296	1,541	160	160	513	2,068
Scientific instruments, photographic equipment, watches and clocks	11	37,383	1,564	942	2,531	942	1,589	1,136	515	1,473	6,921
Transportation, communication, electric, gas, and sanitary services	12	728,976	4,089	848	4,339	801	3,542	579	579	47,659	39,317
Transportation	11	727,544	4,058	838	4,308	789	3,523	579	579	47,595	39,260
Wholesale and retail trade	144	569,880	−2,035	13,454	27,071	13,291	13,847	5,549	3,231	38,490	79,612
Wholesale trade	125	533,729	−4,031	11,948	24,063	11,887	12,239	3,511	2,877	38,301	76,840
Groceries and related products	3	3,751	401	199	401	199	202	75	10	2	132
Machinery, equipment, and supplies	33	52,762	3,661	2,870	5,270	2,875	2,404	899	820	481	7,695
Retail trade	11	21,124	390	592	1,371	490	881	1,684	—	142	2,362
Automotive dealers and service stations	4	11,938	604	155	695	155	450	1,684	—	—	1,706
Finance, insurance, and real estate	26	1,508,529	8,365	3,899	8,423	3,907	4,516	1,570	1,510	3,339	1,939
Banking	3	1,490,878	7,675	3,798	7,675	3,798	3,877	1,454	1,454	221	1,664
Holding and other investment companies	7	6,222	504	52	535	65	470	—	—	2,345	31
Real estate	10	5,453	161	42	188	37	151	116	56	494	231
Services	43	32,775	1,610	1,309	2,548	1,283	1,270	486	113	2,332	9,631
Business services	21	10,341	703	704	1,173	696	482	113	113	1,864	1,414
Amusement and recreation services	6	9,532	−201	2	178	2	176	212	—	—	8,019
Netherlands											
All industries	535	2,320,877	131,618	62,041	175,873	57,426	118,515	29,483	19,957	237,610	552,035
Mining	6	16,255	1,372	500	1,919	500	1,419	—	—	607	1,385
Crude petroleum and natural gas	6	16,255	1,372	500	1,919	500	1,419	—	—	607	1,385
Contract construction	8	18,183	2,537	1,134	2,623	1,134	1,489	1,214	188	822	10,751
Manufacturing	221	1,655,781	89,173	47,035	122,999	42,411	80,628	22,377	16,057	171,318	433,485
Food and kindred products	24	136,390	11,200	2,735	11,332	2,735	8,597	8,282	3,981	12,704	8,411
Textile mill products	3	21,533	739	—	1,252	—	1,252	—	—	—	249
Printing and publishing	8	22,689	4,472	677	4,472	677	3,795	299	130	622	2,967
Chemicals and allied products	35	435,809	1,291	5,480	17,762	6,015	11,747	4,369	3,280	38,435	46,180
Petroleum refining and related industries	7	534,001	−3,078	5,380	10,428	105	10,323	—	—	49,303	251,851
Rubber and miscellaneous plastics products	3	15,235	330	353	1,004	353	651	(1)	—	959	5,492
Stone, clay, and glass products	6	15,147	165	—	218	—	218	—	—	320	1,894
Primary metal industries	6	34,939	1,370	777	1,741	777	964	—	—	27	28,970
Fabricated metal products, except machinery and transportation equipment	19	32,454	3,534	975	3,839	1,028	2,848	1,107	861	5,018	8,318
Machinery, except electrical	39	177,141	39,117	18,559	39,853	18,563	21,290	3,395	3,371	35,811	33,886
Electrical equipment and supplies	27	57,075	11,234	4,264	11,645	4,264	7,382	1,537	1,531	7,539	15,056
Motor vehicles and equipment	3	32,411	5,403	2,469	5,403	2,469	2,934	730	726	1,588	1,932
Scientific instruments, photographic equipment, watches and clocks	9	51,766	3,621	1,126	3,621	1,126	2,495	—	—	8,494	14,947
Transportation, communication, electric, gas, and sanitary services	29	102,581	13,485	71	14,323	71	14,252	—	—	16,560	7,715
Transportation	28	99,220	13,558	71	14,323	71	14,252	—	—	16,297	7,385
Wholesale and retail trade	142	306,803	19,132	10,305	26,402	10,309	16,111	2,336	1,813	31,628	72,632
Wholesale trade	124	284,663	16,230	9,175	23,462	9,179	14,301	1,575	1,274	31,011	70,059
Groceries and related products	6	7,698	1,212	587	1,264	594	670	210	65	—	1,211
Machinery, equipment, and supplies	37	81,486	9,192	3,461	9,891	3,463	6,440	648	592	16,683	16,157
Retail trade	11	7,697	1,631	694	1,644	694	950	252	90	556	1,991
Finance, insurance, and real estate	29	172,973	1,023	448	1,405	448	965	1,101	131	5,879	10,979
Credit agencies other than banks	7	14,690	374	264	482	264	218	11	11	2,011	1,654
Holding and other investment companies	14	122,709	753	181	774	181	601	1,083	116	4,348	9,147
Services	47	31,023	4,404	2,219	5,331	2,219	3,114	1,853	1,371	9,448	9,379
Business services	24	11,429	513	524	1,194	524	670	243	220	4,543	838

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 11.—Assets, Earnings, Taxes, Distributions and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Major Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected major industry	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Foreign income taxes (net)	Corporations with current earnings and profits (+) before taxes		Current earnings and profits (+) after taxes	Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
					Current earnings and profits (+) before taxes	Foreign income taxes (+)		Total	Out of current earnings and profits after taxes		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe—Continued											
Sweden											
All industries	304	1,010,886	50,851	25,210	62,814	25,777	37,038	11,799	9,838	53,703	144,175
Manufacturing	66	314,646	28,382	13,352	32,163	13,872	18,291	4,585	4,307	16,998	49,102
Food and kindred products	6	7,978	−180	82	162	81	81	—	—	(1)	411
Printing and publishing	4	5,990	804	419	807	419	388	150	150	21	488
Chemicals and allied products	16	32,300	953	335	1,093	331	762	119	72	889	6,844
Primary metal industries	4	53,306	2,856	1,346	2,856	1,348	1,510	105	99	1,770	9,273
Machinery, except electrical	11	137,744	20,083	8,707	22,328	9,232	13,096	3,638	3,413	6,370	25,970
Electrical equipment and supplies	9	37,182	2,843	1,526	2,845	1,526	1,319	512	512	1,342	3,756
Scientific instruments, photographic equipment, watches and clocks	3	6,821	167	29	192	29	163	7	7	—	1,032
Transportation, communication, electric, gas, and sanitary services	3	6,937	−114	2	2	2	(1)	—	—	404	15
Transportation	3	6,937	−114	2	2	2	(1)	—	—	404	15
Wholesale and retail trade	107	588,814	21,652	11,213	28,713	11,217	17,496	5,270	4,769	25,494	84,803
Wholesale trade	89	567,202	20,561	10,741	27,418	10,746	16,672	5,270	4,769	25,077	80,642
Machinery, equipment, and supplies	23	64,376	6,737	4,021	7,711	4,021	3,690	1,922	1,921	1,221	12,261
Retail trade	10	16,629	890	461	900	461	439	—	—	(1)	3,759
Finance, insurance, and real estate	9	75,232	303	15	312	11	301	29	—	4,378	296
Real estate	5	36,208	121	15	124	11	113	—	—	82	15
Services	26	21,378	−282	104	317	124	193	4	4	993	2,230
Amusement and recreation services	7	718	−100	27	53	26	27	4	4	601	2,010
Switzerland											
All industries	678	3,308,061	278,679	48,742	291,095	48,716	242,671	89,287	71,249	358,507	1,046,348
Manufacturing	120	658,225	81,891	18,569	83,659	18,560	65,102	22,640	20,859	56,187	271,076
Food and kindred products	8	41,836	8,004	2,243	8,027	2,243	5,784	5,877	5,530	3,477	6,557
Textile mill products	5	74,593	1,082	223	1,083	223	860	48	48	6,232	2,214
Printing and publishing	8	4,970	1,019	284	1,019	284	735	450	330	457	777
Chemicals and allied products	17	28,558	4,019	922	4,046	922	3,124	1,320	1,320	2,362	14,560
Petroleum refining and related industries	3	46,113	5,253	652	5,253	652	4,601	132	1	558	35,512
Machinery, except electrical	23	95,317	26,243	7,587	26,791	7,587	19,204	11,067	10,886	3,773	27,038
Electrical equipment and supplies	10	27,866	3,933	1,385	4,359	1,384	2,975	1,015	1,015	1,186	4,392
Motor vehicles and equipment	3	224,381	22,676	2,665	22,676	2,665	20,011	622	—	20,360	165,290
Scientific instruments, photographic equipment, watches and clocks	16	31,659	2,236	298	2,525	289	2,236	58	58	10,174	1,850
Transportation, communication, electric, gas, and sanitary services	15	26,557	5,193	269	5,199	268	5,931	—	—	2,242	956
Transportation	14	22,489	5,023	3	5,029	2	5,027	—	—	48	863
Wholesale and retail trade	246	1,370,411	119,615	19,493	127,505	19,284	108,259	38,473	29,654	164,540	674,728
Wholesale trade	220	1,175,767	109,230	18,272	116,929	18,095	98,868	36,095	29,156	153,780	535,130
Groceries and related products	6	33,331	1,743	676	1,883	619	1,264	1,900	754	6,509	9,889
Machinery, equipment, and supplies	61	386,997	41,697	7,196	42,770	7,203	35,570	6,422	5,396	39,720	197,536
Retail trade	13	9,247	1,793	281	1,794	281	1,516	194	32	763	6,922
Finance, insurance, and real estate	126	1,033,591	56,033	6,886	57,756	7,043	50,787	19,946	15,381	93,083	71,703
Credit agencies other than banks	12	70,909	8,376	682	8,379	681	7,698	975	940	7,482	4,956
Holding and other investment companies	78	763,401	41,280	5,281	42,188	5,371	36,887	18,770	14,244	65,649	56,477
Insurance carriers	3	30,575	1,056	50	1,056	50	1,006	186	186	3,419	660
Real estate	6	14,525	544	309	617	309	312	—	—	2,381	4,712
Services	87	156,442	13,593	3,257	14,036	3,261	10,820	6,117	4,941	38,289	20,156
Business services	56	135,959	12,001	2,810	12,209	2,810	9,439	4,920	4,202	34,440	16,890
Amusement and recreation services	6	5,733	351	140	551	140	411	779	342	802	2,519
United Kingdom											
All industries	2,611	12,180,341	1,049,122	445,035	1,156,064	447,700	711,127	420,151	364,318	976,166	1,015,210
Agriculture, forestry, and fishery	8	2,825	641	294	646	294	352	66	—	7	225
Mining	32	64,410	10,784	5,581	11,859	5,673	6,078	4,260	2,763	4,108	8,185
Metal mining	6	38,384	6,255	3,706	6,662	3,706	2,956	4,260	2,763	1,755	4,481
Crude petroleum and natural gas	9	22,045	4,415	1,875	4,883	1,967	3,008	—	—	2,353	3,339
Contract construction	26	48,533	5,916	2,029	6,423	2,094	4,329	2,541	2,500	13,769	9,477
Manufacturing	861	6,389,339	814,625	332,985	864,155	333,618	530,833	310,443	286,262	423,503	934,499
Food and kindred products	54	579,151	80,374	29,621	82,057	29,710	52,347	37,535	33,366	20,516	55,082
Textile mill products	14	33,397	1,779	930	2,473	930	1,543	—	—	1,910	1,614
Apparel and other fabricated textile products	6	17,105	2,215	1,041	2,385	1,041	1,344	528	316	426	1,182
Paper and allied products	13	44,820	4,265	1,684	4,800	1,698	3,102	2,086	15	587	4,448
Printing and publishing	125	71,436	5,999	3,480	6,907	3,547	5,405	2,137	1,696	3,715	8,737
Chemicals and allied products	143	885,766	106,774	45,765	111,276	45,585	65,691	43,214	37,981	30,829	161,426
Petroleum refining and related industries	9	386,670	85,935	1,073	88,180	1,073	87,107	83,107	83,106	47,948	95,542
Rubber and miscellaneous plastics products	11	118,235	4,265	3,313	6,981	3,290	3,691	1,478	1,069	1,114	6,449
Stone, clay, and glass products	8	50,132	6,665	3,116	6,736	3,116	3,620	1,425	1,425	3,964	8,383
Primary metal industries	25	219,846	15,572	6,914	17,236	6,914	10,322	3,952	3,514	12,184	21,343

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 11.—Assets, Earnings, Taxes, Distributions and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Major Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected major industry	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Foreign income taxes (net)	Corporations with current earnings and profits (+) before taxes: Current earnings and profits (+) before taxes	Corporations with current earnings and profits (+) before taxes: Foreign income taxes (+)	Current earnings and profits (+) after taxes	Distributions: Total	Distributions: Out of current earnings and profits after taxes	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe—Continued											
United Kingdom—Continued											
Manufacturing—Continued											
Fabricated metal products, except machinery and transportation equipment	54	200,441	16,115	7,098	17,752	7,395	10,360	2,746	1,207	7,910	12,573
Machinery, except electrical	141	1,127,530	165,631	79,956	178,157	79,453	98,828	33,358	29,148	115,028	196,530
Electrical equipment and supplies	84	347,683	39,171	15,696	45,040	16,611	28,529	7,905	7,496	55,096	73,388
Motor vehicles and equipment	30	1,425,058	100,307	48,791	108,990	48,677	60,315	39,764	37,577	86,152	106,687
Scientific instruments, photographic equipment, watches and clocks	59	429,361	108,900	52,078	109,386	52,127	57,260	27,626	26,898	20,614	94,735
Transportation, communication, electric, gas, and sanitary services	43	241,796	11,312	2,218	13,371	2,218	11,234	2,012	1,800	80,816	46,434
Transportation	32	221,183	10,043	1,723	11,985	1,723	10,443	1,729	1,517	78,280	44,451
Communication	8	11,035	626	313	743	313	430	120	120	2,382	1,559
Electric, gas, and sanitary services	3	9,578	643	182	643	182	461	163	163	154	424
Wholesale and retail trade	474	3,660,769	147,989	81,118	191,694	82,556	110,604	57,919	53,224	393,098	664,451
Wholesale trade	424	3,027,015	49,524	37,711	92,820	39,144	55,142	10,997	6,838	380,855	632,113
Groceries and related products	29	65,995	—149	428	1,291	439	852	86	86	3,207	22,869
Machinery, equipment, and supplies	84	360,939	30,927	16,686	38,827	16,808	22,143	2,500	2,256	9,902	83,183
Retail trade	33	605,784	95,095	41,820	95,379	41,825	53,554	45,447	45,437	11,251	27,209
Automotive dealers and service stations	12	23,690	819	262	942	267	675	—	—	11,056	972
Finance, insurance, and real estate	94	945,836	26,104	4,673	28,299	4,650	23,649	14,401	8,186	—7,620	60,707
Credit agencies other than banks	14	81,110	632	801	1,910	801	1,109	583	583	1,409	2,342
Holding and other investment companies	49	781,259	18,911	2,989	19,655	2,966	16,689	13,081	7,249	—13,169	55,248
Insurance carriers	5	17,875	266	156	366	156	210	—	—	108	345
Real estate	14	41,630	4,895	186	4,924	186	4,738	540	162	1,953	1,763
Services	231	529,190	26,037	13,981	32,266	14,433	18,524	12,220	9,125	53,131	73,842
Business services	136	132,728	9,079	5,358	12,148	5,385	6,968	5,901	3,481	24,833	16,245
Amusement and recreation services	42	86,377	128	330	1,721	676	1,177	572	344	7,583	34,236
West Germany											
All industries	1,133	7,256,805	860,452	409,356	990,439	410,118	581,141	226,518	206,644	509,870	1,079,327
Agriculture, forestry, and fishery	8	3,004	211	71	313	71	242	13	13	603	871
Mining	11	415,407	6,754	1,215	6,923	5	9,711	65	48	68,378	93,178
Crude petroleum and natural gas	9	300,300	—1,863	2,008	306	5	301	35	16	67,790	91,538
Contract construction	11	9,855	2,761	688	2,773	688	2,085	1,765	70	3,388	3,655
Manufacturing	495	4,788,898	792,219	376,887	881,283	379,039	502,261	190,321	178,220	310,792	643,943
Food and kindred products	34	218,775	20,900	9,450	24,944	9,486	15,463	14,291	13,543	12,682	22,859
Textile mill products	11	53,579	4,022	1,393	4,257	1,393	2,864	772	772	3,309	3,765
Apparel and other fabricated textile products	5	3,663	—240	29	136	29	107	5	—	312	225
Paper and allied products	6	21,142	1,221	697	1,881	697	1,184	8	8	1,404	1,343
Printing and publishing	27	17,610	2,255	814	2,281	814	1,467	1,074	934	408	2,445
Chemicals and allied products	59	434,686	40,567	21,840	57,496	21,836	35,660	14,816	13,490	22,691	76,558
Petroleum refining and related industries	11	532,029	—20,362	682	3,405	672	2,733	1,629	1,311	6,111	88,823
Rubber and miscellaneous plastics products	11	63,376	—3,921	74	498	67	431	39	38	531	2,454
Stone, clay, and glass products	11	111,389	11,798	6,280	11,927	6,238	5,689	1,900	1,100	2,481	5,186
Primary metal industries	6	69,597	3,568	1,525	3,928	1,497	2,431	749	749	4,705	14,442
Fabricated metal products, except machinery and transportation equipment	27	114,640	12,426	3,473	13,649	3,468	10,181	9,888	8,234	3,964	17,699
Machinery, except electrical	97	765,578	175,980	92,561	181,453	92,722	88,742	40,158	37,838	29,503	156,125
Electrical equipment and supplies	70	459,933	336,454	147,785	360,260	149,679	210,382	16,882	16,359	35,748	52,389
Motor vehicles and equipment	10	1,504,178	158,940	68,840	159,544	68,840	90,704	74,656	72,558	153,214	118,903
Transportation equipment, except motor vehicles	3	3,410	429	111	437	111	326	—	—	1,132	1,320
Scientific instruments, photographic equipment, watches and clocks	47	195,806	27,088	10,120	28,275	10,084	18,191	9,791	7,951	17,958	52,394
Transportation, communication, electric, gas, and sanitary services	27	73,208	—659	269	1,659	269	1,389	81	81	2,300	7,943
Transportation	25	71,913	—903	147	1,401	147	1,253	62	62	2,158	7,732
Wholesale and retail trade	302	1,388,865	35,399	24,538	66,854	24,365	42,500	23,871	21,054	98,888	293,431
Wholesale trade	271	1,121,666	24,055	18,610	48,921	18,585	30,343	13,878	11,070	86,178	274,185
Groceries and related products	9	5,909	1,004	199	1,197	197	1,006	111	111	391	1,569
Machinery, equipment, and supplies	58	90,709	4,020	2,110	5,859	2,110	3,749	2,490	1,454	6,090	20,122
Retail trade	22	257,014	10,623	5,775	17,014	5,623	11,391	9,671	9,671	12,347	16,508
General merchandise stores	5	131,110	12,966	5,346	15,621	5,346	10,275	9,293	9,293	9,251	9,803
Finance, insurance, and real estate	59	457,717	11,027	3,401	13,739	3,389	10,350	7,050	5,280	16,889	7,714
Banking	3	78,333	1,343	632	1,343	632	711	669	207	557	387
Credit agencies other than banks	8	194,296	4,274	1,500	4,274	1,500	2,774	2,003	1,900	4,226	3,208
Holding and other investment companies	23	101,425	2,321	1,033	4,076	1,021	3,055	3,502	2,317	3,710	2,222
Insurance carriers	3	2,403	—533	(1)	222	—	222	192	192	459	38
Real estate	14	72,838	2,948	202	2,956	202	2,754	98	78	5,089	1,236
Services	101	51,238	9,205	2,243	11,169	2,238	8,931	3,107	1,880	5,748	11,107
Business services	63	28,572	7,532	1,203	8,309	1,202	7,107	1,370	874	3,687	2,461
Amusement and recreation services	17	9,970	—941	42	138	38	100	—	—	889	6,051

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 11.—Assets, Earnings, Taxes, Distributions and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Major Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected major industry	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Foreign income taxes (net)	Corporations with current earnings and profits (+) before taxes: Current earnings and profits (+) before taxes	Corporations with current earnings and profits (+) before taxes: Foreign income taxes (+)	Current earnings and profits (+) after taxes	Distributions: Total	Distributions: Out of current earnings and profits after taxes	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Africa											
All industries	829	3,431,044	320,156	79,530	346,712	77,821	269,128	98,590	87,938	440,673	560,394
Agriculture, forestry, and fishery	6	61,173	8,289	2,704	8,309	2,704	5,605	2,971	2,971	28,488	8,727
Mining	18	134,243	40,329	12,945	46,612	12,240	34,372	26,078	26,078	19,612	22,945
Metal mining	10	117,667	42,357	12,240	46,612	12,240	34,372	26,078	26,078	8,634	22,503
Crude petroleum and natural gas	5	16,087	−1,869	705	—	—	—	—	—	10,978	442
Contract construction	11	26,761	2,392	126	2,403	126	2,277	235	235	9,252	2,963
Manufacturing	225	1,046,623	100,607	37,359	106,999	36,924	70,075	29,614	27,141	31,332	172,168
Food and kindred products	23	47,029	2,816	1,076	3,794	1,076	2,718	954	954	1,674	2,438
Textile mill products	3	1,631	217	51	242	51	191	66	66	—	104
Paper and allied products	5	23,054	3,318	1,284	3,318	1,284	2,034	358	358	23	718
Chemicals and allied products	66	112,947	16,487	6,674	18,243	6,674	11,569	6,832	6,067	2,133	15,002
Petroleum refining and related industries	3	175,294	27,604	11,231	27,695	10,796	16,899	11,164	10,830	857	47,899
Rubber and miscellaneous plastics products	4	13,043	2,566	1,110	2,566	1,110	1,456	364	365	—	1,637
Primary metal industries	9	155,841	5,100	1,288	5,304	1,288	4,016	1,050	924	195	14,620
Fabricated metal products, except machinery and transportation equipment	12	17,054	2,593	891	2,672	891	1,781	1,248	603	261	2,323
Machinery, except electrical	31	108,883	12,725	4,272	13,845	4,272	9,573	3,117	2,746	4,092	29,918
Electrical equipment and supplies	17	51,174	4,048	1,207	4,293	1,207	3,086	47	47	2,289	20,856
Motor vehicles and equipment	13	238,334	14,684	5,274	15,889	5,274	10,615	1,057	1,015	8,366	22,187
Scientific instruments, photographic equipment, watches and clocks	7	9,398	1,313	321	1,313	321	992	587	402	44	1,335
Transportation, communication, electric, gas, and sanitary services	94	1,088,001	77,235	1,486	81,548	1,486	80,062	2,219	494	270,333	160,961
Transportation	93	1,087,854	77,204	1,482	81,517	1,482	80,035	2,219	494	270,307	160,956
Wholesale and retail trade	199	607,504	79,019	21,032	86,048	20,626	65,652	28,882	27,967	21,104	143,970
Wholesale trade	175	559,568	78,997	20,407	83,303	20,002	63,531	28,469	27,966	17,656	138,535
Machinery, equipment, and supplies	29	29,777	3,249	1,545	4,054	1,504	2,550	125	24	56	4,388
Retail trade	19	38,453	−1,269	562	1,449	561	888	413	1	397	3,191
Automotive dealers and service stations	11	17,976	914	329	915	328	587	—	—	3	665
Finance, insurance, and real estate	58	179,778	8,965	2,370	9,202	2,363	6,841	3,560	1,839	12,805	5,915
Banking	3	71,276	1,348	639	1,521	639	882	2,340	882	224	2,687
Credit agencies other than banks	3	5,790	116	34	116	34	82	124	5	—	—
Holding and other investment companies	9	33,729	5,385	922	5,387	922	4,465	128	128	349	2,125
Real estate	40	62,389	864	327	926	320	608	373	229	6,395	452
Services	64	94,016	2,579	1,441	4,665	1,285	3,385	4,842	1,212	873	10,900
Business services	28	36,872	2,759	763	3,222	749	2,473	2,748	876	713	2,042
Amusement and recreation services	22	33,887	527	488	760	346	419	1,590	32	50	6,087
Liberia											
All industries	147	1,622,096	139,107	8,962	145,372	8,242	137,130	30,543	26,418	382,785	255,669
Agriculture, forestry, and fishery	3	46,206	6,388	2,375	6,386	2,375	4,011	2,500	2,500	27,904	8,277
Mining	6	61,661	17,900	3,718	19,657	3,013	16,644	11,783	11,783	16,018	12,670
Metal mining	3	46,180	19,657	3,013	19,657	3,013	16,644	11,783	11,783	5,040	12,449
Crude petroleum and natural gas	3	15,481	−1,757	705	—	—	—	—	—	10,978	221
Contract construction	7	16,942	1,662	121	1,667	121	1,546	235	235	331	1,839
Manufacturing	3	47,723	151	—	151	—	151	—	—	7,910	2,224
Transportation, communication, electric, gas, and sanitary services	72	1,078,574	75,642	1,482	79,871	1,482	78,389	2,219	494	267,585	160,123
Transportation	72	1,078,574	75,642	1,482	79,871	1,482	78,389	2,219	494	267,585	160,123
Wholesale and retail trade	10	119,726	34,246	476	34,270	475	33,795	10,856	10,413	10,417	35,496
Wholesale trade	7	110,818	32,995	413	33,019	412	32,607	10,515	10,413	7,707	33,075
Finance, insurance, and real estate	10	56,643	1,788	728	1,814	728	1,086	2,550	993	6,199	2,043
Real estate	6	54,740	248	88	272	88	184	305	171	6,011	405
Services	10	10,053	456	14	680	—	680	400	—	91	324
Business services	7	8,781	456	14	680	—	680	400	—	31	324
South Africa, Republic of											
All industries	404	1,260,313	158,896	59,411	170,529	59,265	111,314	62,836	57,099	43,345	232,155
Mining	6	46,922	26,810	9,227	26,955	9,227	17,728	14,295	14,295	3,464	9,339
Metal mining	5	46,920	26,906	9,227	26,955	9,227	17,728	14,295	14,295	3,464	9,339
Manufacturing	152	768,424	91,099	34,175	95,534	34,175	61,359	27,779	25,775	19,949	151,029
Food and kindred products	15	39,329	2,991	1,049	3,655	1,049	2,606	954	954	1,164	1,723
Paper and allied products	5	23,054	3,318	1,284	3,318	1,284	2,034	358	358	23	718
Chemicals and allied products	45	93,965	14,350	5,650	15,591	5,650	9,941	6,067	5,388	1,948	13,875
Primary metal industries	6	11,115	3,100	1,282	3,220	1,282	1,938	1,050	924	195	1,347
Fabricated metal products, except machinery and transportation equipment	7	13,352	2,121	784	2,200	784	1,416	1,073	468	90	2,067
Machinery, except electrical	24	105,406	10,872	4,188	11,978	4,188	7,790	3,011	2,647	3,524	29,673
Electrical equipment and supplies	6	39,067	3,202	973	3,202	973	2,229	34	34	266	20,291
Motor vehicles and equipment	12	235,330	14,810	5,274	15,889	5,274	10,615	1,057	1,015	8,366	22,187
Scientific instruments, photographic equipment, watches and clocks	5	8,938	1,188	267	1,188	267	921	587	402	44	1,321

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 11.—Assets, Earnings, Taxes, Distributions and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Major Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected major industry	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Foreign income taxes (net)	Corporations with current earnings and profits (+) before taxes: Current earnings and profits (+) before taxes	Corporations with current earnings and profits (+) before taxes: Foreign income taxes (+)	Current earnings and profits (+) after taxes	Distributions: Total	Distributions: Out of current earnings and profits after taxes	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Africa—Continued											
South Africa, Republic of—Continued											
Transportation, communication, electric, gas, and sanitary services	10	3,471	1,457	—	1,540	—	1,540	—	—	2,556	835
Transportation	10	3,471	1,457	—	1,540	—	1,540	—	—	2,556	835
Wholesale and retail trade	77	241,101	28,626	12,788	33,827	12,785	21,085	14,656	14,505	2,512	57,483
Wholesale trade	61	206,014	29,923	12,238	32,424	12,236	20,231	14,599	14,505	2,125	55,645
Machinery, equipment, and supplies	10	17,862	2,037	787	2,313	787	1,526	76	1	1	2,290
Retail trade	14	35,017	—1,292	550	1,403	549	854	57	—	387	1,826
Automotive dealers and service stations	11	17,976	914	329	915	328	587	—	—	3	665
Finance, insurance, and real estate	43	105,066	7,358	1,636	7,380	1,635	5,747	1,004	840	6,547	2,922
Credit agencies other than banks	3	5,790	116	34	116	34	82	124	5	—	—
Holding and other investment companies	7	33,633	5,387	922	5,387	922	4,465	128	128	349	2,125
Real estate	30	7,202	624	233	646	232	416	62	52	325	44
Services	34	72,414	1,872	1,339	3,609	1,197	2,417	4,442	1,212	727	10,252
Business services	14	25,650	2,161	717	2,396	717	1,679	2,348	876	677	1,385
Amusement and recreation services	17	32,154	539	488	723	346	382	1,590	32	50	6,087
Asia											
All industries	1,006	3,184,391	546,054	226,438	587,398	227,573	361,307	220,932	193,483	736,081	830,323
Agriculture, forestry, and fishery	5	57,102	933	223	933	223	710	378	311	11,027	1,804
Mining	6	7,927	—2,019	15	1,538	15	1,523	661	661	125	768
Contract construction	13	6,612	1,353	202	1,519	194	1,325	315	159	2,071	817
Manufacturing	373	1,659,047	239,278	97,802	265,470	99,997	166,937	62,128	50,148	239,912	253,395
Food and kindred products	31	108,162	18,114	6,240	19,022	6,240	12,782	4,880	2,575	12,068	8,078
Textile mill products	3	3,599	364	106	375	106	269	184	184	1,075	126
Lumber and wood products, except furniture	6	22,531	5,605	1,945	5,660	1,945	3,715	2,398	2,398	3,022	2,672
Paper and allied products	9	56,353	1,419	1,166	3,969	1,166	2,803	255	226	1,428	3,864
Printing and publishing	9	26,331	600	333	711	358	353	187	172	299	1,206
Chemicals and allied products	100	427,945	55,050	31,320	68,545	31,581	37,166	21,876	18,082	12,283	46,608
Petroleum refining and related industries	14	247,375	7,015	2,573	9,578	3,830	7,010	3,302	1,598	96,947	49,235
Rubber and miscellaneous plastics products	13	61,106	12,800	3,224	13,174	3,224	9,950	3,757	3,679	1,977	8,901
Primary metal industries	7	25,564	1,103	—365	2,371	269	2,102	648	648	3,061	3,557
Fabricated metal products, except machinery and transportation equipment	10	2,370	419	46	525	46	479	—	—	586	1,157
Machinery, except electrical	47	345,084	94,100	37,640	94,471	37,640	56,831	12,303	10,391	8,067	41,294
Electrical equipment and supplies	58	172,171	23,315	6,077	25,460	6,074	19,386	5,402	4,858	59,160	47,606
Motor vehicles and equipment	7	33,423	2,681	782	2,681	782	1,899	208	208	10,271	20,934
Scientific instruments, photographic equipment, watches and clocks	10	17,405	3,850	1,746	3,852	1,746	2,106	343	293	5,928	1,890
Transportation, communication, electric, gas, and sanitary services	35	66,622	10,093	2,350	10,223	2,303	7,920	7,249	6,824	10,906	12,151
Transportation	31	24,978	1,751	482	1,881	435	1,446	1,115	853	10,891	2,320
Communication	3	14,723	939	5	939	5	934	431	431	15	242
Wholesale and retail trade	266	971,854	279,953	121,143	287,589	120,282	167,424	141,638	128,470	449,265	535,095
Wholesale trade	245	955,507	277,859	120,655	285,433	119,776	165,673	141,484	128,316	447,863	530,624
Groceries and related products	10	11,150	2,868	889	2,931	889	2,042	25	25	98	4,917
Machinery, equipment, and supplies	51	82,715	10,872	3,580	11,146	3,575	7,568	871	835	15,019	59,308
Retail trade	6	6,053	494	89	562	89	473	—	—	310	1,227
Finance, insurance, and real estate	58	280,849	6,946	1,356	8,857	1,222	7,634	4,042	3,844	7,154	9,186
Banking	6	182,261	2,032	345	2,037	345	1,691	232	232	2	405
Holding and other investment companies	14	46,628	4,055	178	4,240	48	4,192	3,398	3,278	5,336	4,278
Real estate	23	40,579	144	643	1,756	643	1,113	212	170	158	4,326
Services	100	60,335	7,460	2,514	8,963	2,504	6,461	4,223	2,768	14,428	12,820
Business services	70	25,857	2,847	1,459	3,564	1,459	2,105	407	387	8,255	6,595
Amusement and recreation services	12	2,649	456	62	117	58	61	32	30	741	1,392
Japan											
All industries	264	1,005,204	138,226	59,762	143,529	59,028	84,507	19,011	14,749	45,793	271,968
Manufacturing	82	488,194	122,980	51,338	123,787	51,361	72,426	17,057	13,245	12,980	56,068
Food and kindred products	8	15,177	3,111	1,658	3,441	1,658	1,783	—	—	—	154
Printing and publishing	4	23,808	268	180	377	205	172	—	—	295	516
Chemicals and allied products	19	120,298	25,320	11,133	25,320	11,133	14,187	6,066	4,472	424	14,315
Petroleum refining and related industries	4	2,702	168	82	168	82	86	—	—	207	(1)
Machinery, except electrical	26	279,916	85,380	34,540	85,425	34,540	50,885	9,978	8,259	4,637	36,066
Electrical equipment and supplies	9	15,419	3,940	2,074	4,263	2,074	2,189	896	481	578	4,374
Scientific instruments, photographic equipment, watches and clocks	4	10,508	2,368	989	2,368	989	1,379	33	33	5,890	495
Transportation, communication, electric, gas, and sanitary services	8	19,510	508	267	563	220	343	—	—	10,891	1,158
Transportation	8	19,510	508	267	563	220	343	—	—	10,891	1,158
Wholesale and retail trade	98	437,763	10,454	5,602	13,785	5,013	8,778	1,180	901	17,597	208,172
Wholesale trade	69	432,987	9,709	5,444	13,006	4,855	8,154	1,180	901	17,466	207,326
Machinery, equipment, and supplies	24	15,926	1,502	598	1,539	600	942	8	8	1,754	7,276
Retail trade	3	3,578	193	34	227	34	193	—	—	131	844
Finance, insurance, and real estate	6	24,029	603	469	709	346	363	10	—	876	841
Real estate	3	6,990	610	300	610	300	310	—	—	22	373
Services	38	20,676	2,375	1,580	3,227	1,580	1,649	487	306	2,751	4,235
Business services	27	15,275	1,874	1,123	2,107	1,123	984	321	301	2,228	3,899
Amusement and recreation services	5	1,135	—512	15	23	15	10	—	—	—	329

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 11.—Assets, Earnings, Taxes, Distributions and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Major Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected major industry	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Foreign income taxes (net)	Corporations with current earnings and profits (+) before taxes: Current earnings and profits (+) before taxes	Corporations with current earnings and profits (+) before taxes: Foreign income taxes (+)	Current earnings and profits (+) after taxes	Distributions: Total	Distributions: Out of current earnings and profits after taxes	Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Asia—Continued											
Philippines											
All industries	168	749,440	70,105	24,228	81,839	24,218	57,621	31,241	24,351	91,144	141,908
Agriculture, forestry, and fishery	3	43,958	131	39	131	39	92	51	51	9,676	1,283
Contract construction	6	4,710	1,438	162	1,438	162	1,276	315	159	2,063	817
Manufacturing	74	455,483	45,616	15,879	53,735	15,880	37,855	24,226	18,996	71,058	83,729
Food and kindred products	11	79,572	13,441	3,860	13,661	3,860	9,801	4,120	1,865	11,922	7,573
Lumber and wood products, except furniture	3	13,073	2,871	872	2,926	872	2,054	1,598	1,598	2,522	1,653
Paper and allied products	5	27,370	1,827	594	1,866	594	1,272	—	—	1,428	1,240
Chemicals and allied products	22	115,164	3,078	3,161	10,257	3,167	7,090	5,266	4,956	6,105	12,652
Machinery, except electrical	7	37,781	6,947	2,092	6,980	2,092	4,888	1,888	1,888	444	3,087
Electrical equipment and supplies	6	24,355	3,871	1,245	4,259	1,245	3,014	2,188	2,059	2,880	6,125
Transportation, communication, electric, gas, and sanitary services	8	6,688	1,037	32	1,044	32	1,012	491	440	15	326
Wholesale and retail trade	26	201,856	22,961	7,468	23,148	7,468	15,678	5,780	4,448	5,780	53,249
Wholesale trade	26	201,856	22,961	7,468	23,148	7,468	15,678	5,780	4,448	5,780	53,249
Groceries and related products	4	4,974	686	211	686	211	475	25	25	98	2,882
Machinery, equipment, and supplies	4	20,733	3,305	1,071	3,308	1,071	2,237	485	485	73	1,530
Finance, insurance, and real estate	13	12,973	1,288	350	1,313	339	974	180	63	1,058	412
Real estate	6	6,698	814	194	814	194	620	70	63	62	205
Services	10	7,725	722	183	722	183	539	197	195	1,369	916
Business services	5	5,094	489	106	489	106	383	84	84	698	125
Oceania											
All industries	1,217	4,642,057	360,664	160,445	390,316	159,430	237,817	88,131	73,112	219,123	627,728
Agriculture, forestry, and fishery	3	13,371	1,921	474	1,932	474	1,458	—	—	—	—
Mining	49	399,096	23,643	9,739	27,066	9,737	17,329	4,871	4,871	11,929	14,673
Metal mining	10	299,550	23,566	9,199	23,566	9,199	14,367	4,841	4,841	5,769	11,070
Crude petroleum and natural gas	34	55,778	1,670	540	3,447	538	2,909	—	—	6,159	3,573
Contract construction	24	56,072	3,811	1,882	5,003	1,875	3,128	1,034	255	35,838	6,338
Manufacturing	417	2,597,317	243,832	106,920	260,488	106,914	153,659	57,582	51,540	110,930	326,707
Food and kindred products	47	200,149	16,569	6,738	19,410	6,742	12,679	4,926	4,804	22,952	10,343
Textile mill products	4	14,120	258	75	475	75	400	31	2	300	188
Apparel and other fabricated textile products	5	4,484	707	319	737	319	418	—	—	—	148
Paper and allied products	5	2,522	1,001	318	1,001	318	683	311	311	—	557
Printing and publishing	32	23,069	—593	276	1,419	276	1,143	67	50	151	2,881
Chemicals and allied products	125	345,755	32,963	14,710	36,017	14,698	21,323	11,127	8,139	7,857	34,740
Petroleum refining and related industries	3	110,680	6,747	2,826	6,747	2,826	3,921	615	615	1,503	1,232
Rubber and miscellaneous plastics products	6	91,850	7,169	3,763	7,856	3,763	4,093	53	53	21,168	12,123
Stone, clay, and glass products	10	20,042	2,774	1,184	2,774	1,184	1,590	607	607	148	2,097
Primary metal industries	13	387,717	10,043	1,581	10,303	1,579	8,724	2,468	2,228	23,888	54,809
Fabricated metal products, except machinery and transportation equipment	21	32,447	2,211	1,206	2,470	1,213	1,264	344	344	13	1,809
Machinery, except electrical	45	288,389	38,335	18,217	39,329	18,217	21,112	5,671	5,643	15,102	81,309
Electrical equipment and supplies	31	158,012	19,146	7,524	19,940	7,521	12,432	4,879	4,832	3,952	21,156
Motor vehicles and equipment	14	688,136	81,282	34,439	81,316	34,439	46,927	18,397	16,254	11,294	63,827
Scientific instruments, photographic equipment, watches and clocks	26	104,138	13,797	6,287	13,797	6,287	7,510	3,391	3,312	1,695	22,083
Transportation, communication, electric, gas, and sanitary services	12	20,716	1,268	339	1,522	339	1,183	259	236	—202	2,126
Transportation	8	17,598	1,190	194	1,190	194	996	51	49	—214	64
Wholesale and retail trade	261	1,023,213	58,318	35,610	63,783	35,524	35,018	7,567	7,022	32,581	242,162
Wholesale trade	157	925,407	40,841	28,096	45,602	28,015	24,365	2,799	2,268	30,972	222,361
Groceries and related products	4	8,993	1,412	697	1,426	697	729	3	—	6,984	306
Machinery, equipment, and supplies	43	107,213	9,285	4,724	10,823	4,697	5,926	295	272	2,110	22,598
Retail trade	94	88,358	16,041	7,258	16,700	7,253	9,448	4,616	4,602	927	16,473
Automotive dealers and service stations	77	47,137	13,738	6,236	14,013	6,236	7,778	4,603	4,589	551	3,426
Finance, insurance, and real estate	129	360,191	23,060	2,628	23,332	1,763	21,612	8,031	7,326	16,714	16,403
Credit agencies other than banks	12	78,377	2,058	836	2,061	836	1,225	448	448	2,499	6,525
Holding and other investment companies	37	227,914	18,333	289	18,351	322	18,063	6,719	6,375	12,592	9,556
Real estate	75	35,988	917	1,375	1,168	477	700	839	480	150	278
Services	119	82,587	4,986	2,423	5,996	2,374	3,646	3,069	1,368	4,875	16,077
Business services	47	31,759	2,561	1,023	2,764	1,022	1,743	789	534	501	1,044
Amusement and recreation services	50	41,719	2,125	1,169	2,558	1,114	1,467	2,280	834	4,152	13,902

Footnote at end of table

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 11.—Assets, Earnings, Taxes, Distributions and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Major Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected major industry	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Foreign income taxes (net)	Corporations with current earnings and profits (+) before taxes		Current earnings and profits (+) after taxes	Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
					Current earnings and profits (+) before taxes	Foreign income taxes (+)		Total	Out of current earnings and profits after taxes		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Oceania—Continued											
Australia											
All industries	1,051	4,396,390	335,490	146,420	362,631	145,714	223,806	61,644	68,753	201,897	576,290
Agriculture, forestry, and fishery	3	13,371	1,921	474	1,932	474	1,458	—	—	—	—
Mining	48	399,074	23,639	9,739	27,062	9,737	17,325	4,871	4,871	11,927	14,673
Metal mining	9	299,528	23,562	9,199	23,562	9,199	14,363	4,841	4,841	5,767	11,070
Crude petroleum and natural gas	34	55,778	1,670	540	3,447	538	2,909	—	—	6,159	3,573
Contract construction	21	52,768	3,587	1,694	4,779	1,687	3,092	1,034	255	35,726	8,279
Manufacturing	350	2,532,752	229,659	100,009	246,255	100,003	146,313	52,303	48,196	106,580	317,089
Food and kindred products	35	186,536	14,813	6,015	17,653	6,019	11,634	4,702	4,676	19,182	9,722
Textile mill products	4	14,120	258	75	475	75	400	31	2	300	188
Apparel and other fabricated textile products	4	4,464	714	319	737	319	418	—	—	—	148
Paper and allied products	3	1,358	662	165	662	165	497	225	225	—	497
Printing and publishing	28	22,690	—576	261	1,384	261	1,123	44	44	134	2,754
Chemicals and allied products	101	329,490	29,924	13,219	32,978	13,207	19,775	10,346	7,586	7,608	32,755
Petroleum refining and related industries	3	110,680	6,747	2,826	6,747	2,826	3,921	615	615	1,503	1,232
Rubber and miscellaneous plastics products	5	84,775	4,883	2,682	5,570	2,682	2,888	53	53	21,089	10,924
Stone, clay, and glass products	7	18,420	2,401	996	2,401	996	1,405	554	554	148	2,056
Primary metal industries	13	387,717	10,043	1,581	10,303	1,579	8,724	2,468	2,228	23,888	54,809
Fabricated metal products, except machinery and transportation equipment	19	32,228	2,169	1,206	2,428	1,213	1,222	344	344	13	1,797
Machinery, except electrical	40	285,114	37,848	18,006	38,843	18,006	20,837	5,806	5,619	14,989	80,914
Electrical equipment and supplies	26	155,239	18,929	7,443	19,723	7,440	12,283	4,868	4,828	3,952	20,975
Motor vehicles and equipment	11	671,650	76,123	31,715	76,157	31,715	44,492	14,450	13,853	11,172	59,149
Scientific instruments, photographic equipment, watches and clocks	24	102,824	13,394	6,088	13,394	6,088	7,306	3,303	3,224	1,695	21,917
Transportation, communication, electric, gas, and sanitary services	10	19,485	995	337	1,249	337	912	253	232	17	2,115
Transportation	6	16,367	917	192	917	192	725	45	45	5	53
Wholesale and retail trade	214	859,538	48,344	29,064	51,498	29,262	28,994	8,438	8,084	20,370	202,633
Wholesale trade	117	766,534	31,190	21,577	33,660	21,800	18,637	1,702	1,356	18,947	182,904
Machinery, equipment, and supplies	37	74,603	3,031	1,561	4,545	1,739	2,806	270	270	2,096	20,949
Retail trade	87	83,556	15,718	7,231	16,377	7,226	9,152	4,584	4,576	741	16,401
Automotive dealers and service stations	71	43,849	13,475	6,209	13,750	6,209	7,542	4,571	4,563	384	3,354
Finance, insurance, and real estate	124	358,406	23,069	2,628	23,329	1,763	21,609	8,029	7,324	16,694	16,310
Credit agencies other than banks	12	78,377	2,058	836	2,061	836	1,225	448	448	2,499	6,525
Holding and other investment companies	37	227,914	18,333	289	18,351	322	18,063	6,719	6,375	12,592	9,556
Real estate	70	34,203	926	1,375	1,165	477	697	837	478	130	185
Services	104	75,981	4,620	2,143	5,482	2,099	3,390	2,998	1,297	4,236	14,409
Business services	43	29,379	2,452	957	2,654	956	1,699	757	502	486	996
Amusement and recreation services	44	38,673	1,778	946	2,154	905	1,255	2,241	795	3,728	12,324
Puerto Rico and United States Possessions											
All industries	361	793,088	51,163	10,481	60,993	10,486	50,545	6,328	3,229	206,542	112,661
Contract construction	6	10,298	398	2	620	2	618	68	—	2,134	2,535
Manufacturing	61	350,897	34,285	4,354	38,806	4,354	34,490	6,909	2,391	159,563	44,768
Food and kindred products	13	63,674	2,646	1,344	3,996	1,344	2,690	—	—	35,176	5,839
Textile mill products	8	10,742	2,431	101	2,472	101	2,371	—	—	17,833	6,165
Apparel and other fabricated textile products	12	15,869	1,392	51	1,392	51	1,341	—	—	18,563	3,480
Printing and publishing	3	4,060	574	213	616	213	403	—	—	117	—
Chemicals and allied products	6	118,860	11,552	280	14,127	280	13,847	5,709	1,191	29,472	3,479
Stone, clay, and glass products	5	9,239	2,127	546	2,127	546	1,581	200	200	200	396
Machinery, except electrical	4	11,783	1,388	510	1,438	510	928	—	—	3,589	2,164
Electrical equipment and supplies	3	5,616	—386	(1)	77	(1)	77	—	—	5,598	183
Scientific instruments, photographic equipment, watches and clocks	7	13,625	2,420	781	2,420	781	1,639	—	—	8,170	7,587
Transportation, communication, electric, gas, and sanitary services	25	73,008	327	622	2,842	638	2,204	—	—	6,044	12,135
Transportation	21	45,322	165	543	2,029	559	1,470	—	—	5,855	10,930
Communication	4	27,686	162	79	813	79	734	—	—	189	1,205
Wholesale and retail trade	51	130,819	7,885	2,593	8,257	2,582	5,675	643	451	16,586	42,506
Wholesale trade	31	117,219	6,789	2,338	6,923	2,323	4,600	643	451	16,379	35,869
Machinery, equipment, and supplies	7	11,580	599	188	729	173	556	—	—	672	4,697
Retail trade	20	13,600	1,096	255	1,334	259	1,075	—	—	207	6,637
Automotive dealers and service stations	5	3,353	351	35	351	35	316	—	—	—	61
Finance, insurance, and real estate	80	199,092	5,000	1,939	7,051	1,939	5,112	246	47	18,777	8,416
Credit agencies other than banks	47	109,658	3,769	1,217	4,117	1,217	2,900	52	47	5,287	4,279
Holding and other investment companies	4	15,392	—166	2	13	2	11	194	—	853	196
Insurance carriers	5	24,641	1,423	281	1,433	281	1,152	—	—	1,575	—
Real estate	18	29,979	—640	226	874	226	648	—	—	2,388	1,644
Services	15	11,781	2,841	644	2,721	644	2,077	113	100	2,134	689
Business services	6	5,997	118	44	169	44	125	13	—	398	97
Amusement and recreation services	3	231	327	—	356	—	356	—	—	412	—

[1] Less than $500 per return.

NOTE: See text for explanatory statements, including Geographic classification under "Explanation of Terms" and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 12.—Assets, Earnings, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and size of total assets	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits (+) after taxes	Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Total	Out of current earnings and profits after taxes		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Geographic Areas									
Total	**20,895**	**96,831,002**	**7,743,558**	**8,674,110**	**5,626,252**	**2,472,996**	**1,962,133**	**11,058,016**	**16,785,767**
Assets zero or not reported	2,278	—	455,074	480,699	292,660	104,472	32,759	172,667	308,167
$1 under $100,000	4,756	143,503	29,586	56,087	43,112	11,585	3,639	80,472	87,495
$100,000 under $500,000	4,320	1,153,110	193,351	249,794	208,983	122,496	100,302	261,241	350,949
$500,000 under $1,000,000	2,297	1,668,880	137,825	183,643	126,411	43,331	27,488	207,878	345,493
$1,000,000 under $10,000,000	5,603	16,708,705	1,673,874	1,934,778	1,266,486	515,154	355,122	1,790,696	3,091,099
$10,000,000 under $25,000,000	941	14,583,656	1,456,947	1,584,865	1,041,966	519,025	402,214	1,561,248	2,484,812
$25,000,000 under $50,000,000	349	12,281,065	921,240	1,031,264	686,740	279,440	256,485	1,271,473	1,892,484
$50,000,000 under $100,000,000	211	14,778,312	866,473	1,022,299	679,898	285,265	225,854	2,075,134	1,856,742
$100,000,000 or more	140	33,513,771	2,009,188	2,130,681	1,279,994	592,228	558,270	3,637,207	6,368,526
Canada									
Total	**4,691**	**27,463,534**	**2,180,608**	**2,290,134**	**1,397,663**	**606,130**	**424,066**	**4,148,424**	**5,231,753**
Assets zero or not reported	528	—	38,343	40,624	29,352	2,232	1,570	28,325	40,191
$1 under $100,000	969	30,972	25,887	28,618	21,733	1,223	268	20,941	22,103
$100,000 under $500,000	1,002	277,451	49,929	60,580	50,557	17,253	2,039	42,743	71,305
$500,000 under $1,000,000	514	373,444	38,285	45,201	28,092	8,535	3,885	38,792	88,399
$1,000,000 under $10,000,000	1,284	4,224,713	386,504	424,509	255,648	94,266	42,931	407,260	738,195
$10,000,000 under $25,000,000	203	3,115,532	253,245	270,071	154,271	75,706	33,484	291,983	510,438
$25,000,000 under $50,000,000	86	3,079,529	271,454	279,803	185,503	71,083	57,714	359,913	461,658
$50,000,000 under $100,000,000	55	3,954,109	242,710	256,371	136,595	77,686	48,259	453,292	260,535
$100,000,000 or more	49	12,407,784	874,251	884,357	535,912	258,146	233,938	2,505,175	3,038,929
Latin America									
Total	**3,706**	**12,003,347**	**1,001,813**	**1,131,938**	**840,944**	**332,596**	**274,958**	**895,327**	**1,817,813**
Assets zero or not reported	433	—	32,203	37,316	31,375	13,566	10,549	60,610	92,247
$1 under $100,000	736	23,074	1,762	6,843	4,764	2,842	1,394	10,292	9,296
$100,000 under $500,000	751	197,977	17,960	26,639	21,557	4,921	3,350	30,189	27,991
$500,000 under $1,000,000	415	300,877	20,835	30,156	22,155	7,747	5,781	25,332	37,573
$1,000,000 under $10,000,000	1,109	3,558,137	297,139	350,188	250,502	91,129	68,788	290,987	507,202
$10,000,000 under $25,000,000	167	2,488,242	262,237	276,033	201,332	85,904	73,967	192,580	424,225
$25,000,000 under $50,000,000	55	1,870,256	178,587	192,085	134,875	48,263	47,663	105,562	227,849
$50,000,000 under $100,000,000	30	2,006,202	124,074	137,332	108,720	47,706	35,995	131,657	298,885
$100,000,000 or more	10	1,558,582	67,016	75,346	65,664	30,518	27,471	48 118	182,545
Argentina									
Total	**289**	**1,442,999**	**146,415**	**154,432**	**120,868**	**51,188**	**42,756**	**96,740**	**164,673**
Assets zero or not reported	28	—	1,144	1,203	818	2,454	316	412	2,378
$1 under $100,000	50	1,230	491	527	353	128	128	103	885
$100,000 under $500,000	34	7,614	142	896	682	40	27	494	1,642
$500,000 under $1,000,000	29	20,955	1,706	1,982	1,475	196	196	1,365	1,456
$1,000,000 under $10,000,000	113	423,071	28,688	34,195	26,884	6,377	5,012	26,086	50,643
$10,000,000 under $25,000,000	22	350,011	48,182	49,435	37,367	18,816	16,624	21,089	26,484
$25,000,000 under $50,000,000	7	249,080	23,539	23,671	17,093	7,579	6,979	44,896	24,250
$50,000,000 under $100,000,000									
$100,000,000 or more	5	391,038	42,523	42,523	36,196	17,596	13,474	4,195	56,937
Brazil									
Total	**520**	**2,143,196**	**187,960**	**221,465**	**160,920**	**73,512**	**60,400**	**124,294**	**198,709**
Assets zero or not reported	52	—	373	853	745	—	—	2,113	260
$1 under $100,000	112	2,692	—59	606	509	30	23	2,251	396
$100,000 under $500,000	99	25,732	4,964	7,104	6,651	166	126	3,773	2,194
$500,000 under $1,000,000	46	32,389	1,460	2,356	1,502	203	203	2,991	2,341
$1,000,000 under $10,000,000	161	580,236	45,179	59,471	41,760	12,159	10,107	44,177	61,408
$10,000,000 under $25,000,000	31	439,720	55,293	57,001	42,355	17,916	14,330	37,412	46,627
$25,000,000 under $50,000,000	10	361,463	47,510	54,658	38,231	19,914	19,914	9,383	32,493
$50,000,000 under $100,000,000									
$100,000,000 or more	9	700,964	33,240	39,416	29,167	23,124	15,697	22,194	52,990
Mexico									
Total	**1,050**	**2,094,895**	**209,868**	**230,456**	**136,741**	**42,727**	**38,016**	**117,600**	**309,853**
Assets zero or not reported	97	—	6,228	6,359	6,373	436	336	3,896	2,900
$1 under $100,000	219	7,894	—55	1,034	756	116	17	3,070	2,282
$100,000 under $500,000	260	68,527	3,335	5,909	4,343	797	409	11,918	11,175
$500,000 under $1,000,000	131	94,809	7,860	10,018	6,687	1,189	850	7,134	13,104
$1,000,000 under $10,000,000	302	887,559	87,098	96,535	57,095	17,377	14,544	63,096	101,730
$10,000,000 under $25,000,000	27	395,147	42,477	45,646	25,374	11,572	10,529	16,292	57,614
$25,000,000 under $50,000,000	10	306,695	37,800	37,830	21,028	7,758	7,758	6,719	45,082
$50,000,000 under $100,000,000	5	334,264	25,125	25,125	15,085	3,482	1,573	5,475	75,966
$100,000,000 or more	—	—	—	—	—	—	—	—	—
Panama, Excluding Canal Zone									
Total	**431**	**2,417,818**	**213,096**	**244,239**	**220,079**	**79,698**	**70,642**	**248,417**	**605,512**
Assets zero or not reported	62	—	23,398	24,090	21,341	9,475	9,227	50,871	77,255
$1 under $100,000	79	2,045	—1,073	223	113	1,344	29	237	1,212
$100,000 under $500,000	66	19,070	2,650	3,040	2,745	865	271	3,273	4,614
$500,000 under $1,000,000	44	32,119	2,741	3,856	3,630	2,115	1,515	4,334	4,486
$1,000,000 under $10,000,000	132	436,868	50,495	55,975	49,924	24,632	18,333	52,953	136,121
$10,000,000 under $25,000,000	23	352,775	41,813	43,816	39,640	12,773	12,773	34,298	54,381
$25,000,000 under $50,000,000	13	441,767	27,454	33,171	28,916	2,404	2,404	26,455	53,274
$50,000,000 under $100,000,000	7	473,172	29,877	38,227	36,683	2,000	2,000	52,946	132,336
$100,000,000 or more	4	660,002	35,741	41,841	37,087	24,090	24,090	23,040	141,833

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 12.—Assets, Earnings, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and size of total assets	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits (+) after taxes	Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Total	Out of current earnings and profits after taxes		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Latin America—Continued									
Venezuela									
Total	**394**	**1,382,356**	**132,503**	**142,221**	**102,264**	**41,818**	**33,840**	**135,471**	**355,424**
Assets zero or not reported	24	—	−330	750	541	500	—	290	4,561
$1 under $100,000	72	2,576	2,991	3,690	2,341	1,100	1,100	2,453	3,616
$100,000 under $500,000	69	19,348	2,607	3,551	2,718	1,470	1,362	4,501	3,785
$500,000 under $1,000,000	43	30,950	4,641	5,195	4,048	2,518	2,075	3,576	6,167
$1,000,000 under $10,000,000	144	464,113	33,253	38,877	30,025	8,890	6,101	22,619	69,771
$10,000,000 under $25,000,000	29	415,593	50,005	50,351	36,839	16,578	13,691	31,623	187,676
$25,000,000 under $50,000,000									
$50,000,000 under $100,000,000	12	449,776	39,336	39,807	25,752	10,764	9,511	70,409	79,848
$100,000,000 or more									
All Other Latin American Countries									
Total	**1,023**	**2,522,083**	**111,971**	**139,125**	**100,072**	**43,655**	**31,304**	**170,805**	**183,642**
Assets zero or not reported	170	—	1,390	2,061	1,557	701	670	3,028	4,895
$1 under $100,000	203	6,637	−533	763	692	124	97	2,178	905
$100,000 under $500,000	224	57,686	4,262	6,139	4,418	1,583	1,155	6,230	4,581
$500,000 under $1,000,000	122	89,655	2,427	6,749	4,813	1,528	942	5,932	10,019
$1,000,000 under $10,000,000	256	766,290	52,426	65,135	44,814	21,694	14,691	82,056	87,529
$10,000,000 under $25,000,000	35	534,996	24,467	29,784	19,757	10,249	6,020	51,866	51,443
$25,000,000 under $50,000,000	5	175,279	8,653	8,653	7,154	3,827	3,827	1,093	6,029
$50,000,000 under $100,000,000	5	328,000	3,238	4,200	3,961	521	521	13,124	3,358
$100,000,000 or more	3	563,540	15,641	15,641	12,906	3,428	3,381	5,298	14,883
Other Western Hemisphere									
Total	**418**	**2,851,689**	**169,474**	**188,955**	**170,665**	**113,956**	**52,790**	**1,140,517**	**1,020,451**
Assets zero or not reported	66	—	1,720	2,239	2,199	50,099	149	24,500	51,003
$1 under $100,000	81	3,074	1,517	2,266	2,259	306	101	4,829	2,336
$100,000 under $500,000	85	23,070	784	2,354	2,322	1,282	946	5,164	4,288
$500,000 under $1,000,000	31	22,634	2,880	2,963	2,710	169	154	19,969	12,253
$1,000,000 under $10,000,000	95	352,943	42,045	49,538	37,207	14,987	11,727	47,215	83,103
$10,000,000 under $25,000,000	31	517,290	23,195	31,386	30,180	20,372	18,972	42,927	178,165
$25,000,000 under $50,000,000	14	448,443	17,579	18,173	16,146	8,321	8,321	207,175	140,207
$50,000,000 under $100,000,000	12	941,481	69,912	70,194	69,464	13,480	7,480	774,799	210,000
$100,000,000 or more	3	542,754	9,842	9,842	8,178	4,940	4,940	13,939	339,096
The Bahamas									
Total	**263**	**1,323,994**	**93,210**	**102,703**	**92,237**	**70,184**	**15,278**	**852,223**	**240,698**
Assets zero or not reported	47	—	301	649	649	50,099	149	5,989	50,201
$1 under $100,000	59	2,587	1,529	2,234	2,228	306	101	4,763	2,306
$100,000 under $500,000	46	12,390	275	1,316	1,316	575	326	2,930	2,259
$500,000 under $1,000,000	22	15,469	1,958	2,018	1,910	—	—	19,846	11,760
$1,000,000 under $10,000,000	61	218,221	26,718	30,701	24,965	10,429	7,209	31,000	30,720
$10,000,000 under $25,000,000	15	247,132	4,902	7,578	6,795	3,835	2,551	14,018	26,994
$25,000,000 under $50,000,000	5	164,925	5,467	5,865	4,197	—	—	18,433	19,027
$50,000,000 under $100,000,000									
$100,000,000 or more	7	663,270	52,060	52,342	50,177	4,940	4,940	755,244	97,431
All Other Western Hemisphere									
Total	**155**	**1,527,695**	**76,264**	**86,252**	**78,428**	**43,772**	**37,514**	**288,294**	**779,753**
Assets zero or not reported	18	—	1,419	1,590	1,550	—	—	18,511	802
$1 under $100,000	22	487	−12	32	31	—	—	66	30
$100,000 under $500,000	39	10,680	509	1,038	1,006	707	620	2,234	2,029
$500,000 under $1,000,000	9	7,165	922	945	800	169	154	123	493
$1,000,000 under $10,000,000	34	134,722	15,327	16,837	12,242	4,558	4,518	16,215	52,383
$10,000,000 under $25,000,000	16	270,158	18,293	23,808	23,385	16,537	16,421	28,909	151,171
$25,000,000 under $50,000,000	9	283,518	12,112	12,308	11,949	8,321	8,321	188,742	121,180
$50,000,000 under $100,000,000									
$100,000,000 or more	8	820,965	27,694	27,694	27,465	13,480	7,480	33,494	451,665
Europe									
Total	**8,629**	**42,450,041**	**3,112,785**	**3,676,753**	**2,297,552**	**1,004,332**	**852,556**	**3,270,395**	**6,582,160**
Assets zero or not reported	910	—	377,097	386,575	217,494	35,488	17,640	46,012	108,179
$1 under $100,000	2,165	62,589	−2,339	13,206	10,475	5,374	1,244	32,968	45,278
$100,000 under $500,000	1,717	450,108	110,248	133,895	116,750	93,336	89,938	152,806	205,192
$500,000 under $1,000,000	949	684,194	43,946	69,739	48,520	17,862	11,780	66,191	160,627
$1,000,000 under $10,000,000	2,195	7,622,457	594,333	720,732	463,803	192,609	130,555	638,165	1,274,959
$10,000,000 under $25,000,000	388	6,030,933	536,511	603,503	402,886	169,178	130,861	445,227	927,307
$25,000,000 under $50,000,000	148	5,112,764	284,953	360,184	222,767	97,954	91,831	467,668	788,875
$50,000,000 under $100,000,000	96	6,578,295	330,699	452,386	291,547	125,427	113,189	552,815	885,434
$100,000,000 or more	60	15,908,701	837,337	936,533	523,310	267,104	265,518	868,542	2,186,311
Belgium									
Total	**499**	**1,870,773**	**96,691**	**141,661**	**93,508**	**22,753**	**21,057**	**176,909**	**389,614**
Assets zero or not reported	35	—	1,958	2,710	1,859	39	39	3,831	10,275
$1 under $100,000	89	3,395	−286	418	334	16	—	2,971	678
$100,000 under $500,000	111	27,378	598	2,410	1,785	114	114	4,629	10,094
$500,000 under $1,000,000	82	56,831	7,021	7,705	6,188	451	437	4,254	10,958
$1,000,000 under $10,000,000	146	550,101	35,506	45,023	29,995	7,351	5,685	64,318	113,354
$10,000,000 under $25,000,000	19	261,519	23,908	26,711	17,981	1,667	1,667	31,292	31,549
$25,000,000 under $50,000,000	9	277,083	4,165	11,357	7,533	1,890	1,890	30,197	75,539
$50,000,000 under $100,000,000	4	248,681	2,865	19,179	11,538	3,096	3,096	21,889	19,351
$100,000,000 or more	4	445,685	20,956	26,148	16,285	8,129	8,129	13,528	117,816

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 12.—Assets, Earnings, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and size of total assets	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits (+) after taxes	Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Total	Out of current earnings and profits after taxes		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe—Continued									
France (Includes Andorra)									
Total	**979**	**5,014,089**	**295,999**	**370,683**	**205,488**	**98,174**	**83,082**	**364,494**	**645,289**
Assets zero or not reported	55	—	1,978	2,960	1,763	254	220	1,103	7,154
$1 under $100,000	207	8,006	−1,160	1,243	1,044	77	73	3,049	1,478
$100,000 under $500,000	200	54,680	3,107	6,173	3,921	1,413	1,153	9,941	9,356
$500,000 under $1,000,000	141	102,716	2,847	7,380	4,639	1,136	889	6,025	22,147
$1,000,000 under $10,000,000	290	1,023,363	61,874	80,630	47,628	18,785	15,912	95,534	125,998
$10,000,000 under $25,000,000	51	769,797	43,247	49,495	27,278	13,835	9,375	44,933	94,179
$25,000,000 under $50,000,000	15	541,158	48,748	49,326	26,707	16,830	15,595	25,785	113,322
$50,000,000 under $100,000,000	13	811,540	39,122	67,429	38,298	24,565	18,786	48,377	90,349
$100,000,000 or more	6	1,702,809	96,236	106,047	54,210	21,279	21,279	129,747	181,306
Italy (Includes San Marino)									
Total	**644**	**5,059,780**	**168,089**	**232,565**	**135,642**	**48,060**	**38,927**	**215,020**	**382,069**
Assets zero or not reported	59	—	2,916	2,929	1,225	54	54	414	2,306
$1 under $100,000	155	4,303	119	425	315	91	26	1,802	520
$100,000 under $500,000	112	28,017	−1,260	1,610	888	132	48	4,631	3,741
$500,000 under $1,000,000	56	41,122	940	3,207	1,935	356	307	2,720	8,856
$1,000,000 under $10,000,000	195	718,351	42,040	55,974	32,576	15,748	11,409	25,977	74,393
$10,000,000 under $25,000,000	38	607,537	52,122	58,497	38,867	9,645	7,342	14,178	66,754
$25,000,000 under $50,000,000	12	385,790	18,056	25,466	12,885	9,080	7,942	5,684	30,724
$50,000,000 under $100,000,000	11	815,520	−20,267	11,034	6,448	3,604	2,439	74,451	62,604
$100,000,000 or more	7	2,458,840	73,423	73,423	42,503	9,360	9,360	85,183	132,171
Netherlands									
Total	**535**	**2,320,877**	**131,818**	**175,673**	**118,515**	**29,483**	**19,957**	**237,610**	**552,835**
Assets zero or not reported	34	—	2,533	3,775	2,327	220	138	4,711	3,460
$1 under $100,000	125	4,431	362	765	552	1,305	17	2,244	3,236
$100,000 under $500,000	106	29,642	2,654	3,770	2,319	340	202	5,345	7,550
$500,000 under $1,000,000	68	47,956	3,243	4,484	2,756	1,013	581	7,961	10,370
$1,000,000 under $10,000,000	159	564,744	52,913	58,494	35,918	11,455	9,382	40,623	129,229
$10,000,000 under $25,000,000	25	405,212	41,329	42,367	33,525	11,431	5,968	50,630	66,452
$25,000,000 under $50,000,000	8	280,542	7,091	17,771	10,430	718	718	44,806	42,132
$50,000,000 under $100,000,000	7	532,397	30,086	43,685	29,926	3,001	2,951	26,379	176,609
$100,000,000 or more	3	455,953	−8,393	762	762	—	—	54,911	113,797
Sweden									
Total	**304**	**1,010,886**	**50,851**	**62,814**	**37,038**	**11,799**	**9,836**	**53,703**	**144,175**
Assets zero or not reported	30	—	765	1,108	636	42	42	142	2,262
$1 under $100,000	110	2,527	−208	173	104	40	2	278	1,332
$100,000 under $500,000	49	12,310	540	1,233	720	89	64	4,246	6,267
$500,000 under $1,000,000	39	28,243	1,254	1,689	1,078	29	25	1,314	9,380
$1,000,000 under $10,000,000	54	164,305	11,131	13,841	7,125	4,571	2,906	16,144	33,075
$10,000,000 under $25,000,000	14	218,472	15,308	18,014	8,889	5,094	4,863	9,682	40,617
$25,000,000 under $50,000,000	4	125,991	3,861	3,861	2,064	—	—	4,295	675
$50,000,000 under $100,000,000									
$100,000,000 or more	4	459,038	18,200	22,895	16,422	1,934	1,934	17,602	50,567
Switzerland									
Total	**678**	**3,308,061**	**278,679**	**291,095**	**242,671**	**89,287**	**71,249**	**358,507**	**1,046,348**
Assets zero or not reported	45	—	3,870	3,924	3,077	1,671	310	2,577	27,459
$1 under $100,000	156	6,026	−350	1,041	927	265	207	4,336	22,107
$100,000 under $500,000	150	38,158	4,904	5,708	4,614	1,715	1,031	13,942	12,199
$500,000 under $1,000,000	71	51,991	4,703	5,737	4,523	2,524	1,493	12,068	13,621
$1,000,000 under $10,000,000	203	727,008	66,471	71,123	58,796	18,908	10,655	96,614	227,813
$10,000,000 under $25,000,000	28	472,953	62,470	64,595	56,280	23,960	19,888	53,398	154,709
$25,000,000 under $50,000,000	12	396,986	33,355	35,711	28,286	10,109	8,190	22,168	76,673
$50,000,000 under $100,000,000	6	376,575	41,843	41,843	33,334	23,152	23,152	77,946	51,843
$100,000,000 or more	7	1,238,364	61,413	61,413	52,834	6,983	6,325	75,456	459,924
United Kingdom									
Total	**2,611**	**12,180,341**	**1,049,122**	**1,156,064**	**711,127**	**420,151**	**364,318**	**976,166**	**1,815,210**
Assets zero or not reported	409	—	55,255	58,211	32,578	30,598	14,469	13,695	35,069
$1 under $100,000	764	18,608	3,822	6,269	5,057	968	335	5,727	9,543
$100,000 under $500,000	457	119,247	89,796	96,298	91,788	85,414	84,674	94,037	119,807
$500,000 under $1,000,000	215	156,364	9,917	17,215	11,965	4,460	3,374	16,342	38,827
$1,000,000 under $10,000,000	569	1,955,455	168,628	202,715	122,153	60,288	40,721	154,088	308,012
$10,000,000 under $25,000,000	118	1,825,836	185,727	203,676	121,582	64,127	51,902	136,827	292,169
$25,000,000 under $50,000,000	35	1,252,019	76,746	89,680	55,658	30,856	30,187	202,981	188,060
$50,000,000 under $100,000,000	28	2,004,754	143,105	151,548	98,124	34,067	30,085	170,972	230,476
$100,000,000 or more	16	4,850,058	316,126	330,452	172,224	109,373	108,571	181,497	593,247
West Germany									
Total	**1,133**	**7,256,805**	**880,452**	**990,439**	**581,141**	**226,518**	**206,644**	**509,870**	**1,079,327**
Assets zero or not reported	102	—	307,125	310,042	173,539	2,538	2,296	16,826	17,079
$1 under $100,000	278	8,641	−14	2,369	1,772	2,571	555	5,330	3,149
$100,000 under $500,000	253	66,809	4,359	7,823	5,859	2,292	1,860	7,487	20,191
$500,000 under $1,000,000	123	87,648	6,908	12,048	8,831	4,177	3,093	5,426	33,840
$1,000,000 under $10,000,000	282	952,372	82,094	103,024	71,122	30,764	20,514	74,365	157,799
$10,000,000 under $25,000,000	47	711,385	65,992	80,915	56,321	25,039	21,261	41,489	76,485
$25,000,000 under $50,000,000	21	694,568	44,115	63,376	33,816	17,100	16,416	39,739	137,970
$50,000,000 under $100,000,000	15	953,250	69,542	87,605	53,767	32,008	30,746	29,778	94,025
$100,000,000 or more	11	3,782,132	280,331	323,237	176,114	110,029	109,903	289,430	538,789

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 12.—Assets, Earnings, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and size of total assets	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits (+) after taxes	Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Total	Out of current earnings and profits after taxes		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe—Continued									
All Other European Countries									
Total	**1,245**	**4,428,419**	**181,084**	**255,559**	**172,422**	**58,107**	**37,486**	**378,116**	**527,293**
Assets zero or not reported	141	—	697	916	490	72	72	2,713	3,115
$1 under $100,000	282	8,652	−4,624	503	370	51	29	7,232	3,233
$100,000 under $500,000	278	73,867	5,550	8,870	4,858	1,827	792	8,548	15,987
$500,000 under $1,000,000	153	111,223	7,113	10,274	6,595	3,716	1,781	10,081	12,628
$1,000,000 under $10,000,000	297	966,458	73,676	89,908	58,490	24,739	13,371	70,502	105,286
$10,000,000 under $25,000,000	48	758,222	46,408	59,233	44,163	14,380	8,597	62,798	104,393
$25,000,000 under $50,000,000	32	1,158,627	48,816	63,636	45,388	11,371	10,893	92,013	123,780
$50,000,000 under $100,000,000	9	625,572	6,211	7,176	3,698	—	—	87,639	116,960
$100,000,000 or more	5	725,798	−2,763	15,043	8,370	1,951	1,951	36,590	41,911
Africa									
Total	**829**	**3,431,044**	**320,156**	**346,712**	**269,126**	**98,590**	**87,938**	**440,873**	**560,394**
Assets zero or not reported	85	—	9,882	10,079	9,309	2,609	2,478	20	6,817
$1 under $100,000	182	5,117	771	1,313	966	1,071	157	5,157	3,080
$100,000 under $500,000	170	46,219	4,048	6,155	4,157	1,619	1,029	4,496	7,206
$500,000 under $1,000,000	84	61,045	4,743	5,939	4,090	1,683	1,033	9,717	5,151
$1,000,000 under $10,000,000	236	781,645	74,424	82,819	59,417	22,699	16,325	40,238	113,338
$10,000,000 under $25,000,000	48	772,241	54,300	66,237	50,975	18,831	17,007	111,633	90,424
$25,000,000 under $50,000,000	10	406,845	80,977	80,977	68,309	30,273	30,139	5,116	45,590
$50,000,000 under $100,000,000	8	568,831	61,795	61,795	47,609	15,975	15,940	135,729	110,319
$100,000,000 or more	5	789,101	29,116	31,398	24,296	3,830	3,830	128,567	178,469
Liberia									
Total	**147**	**1,622,096**	**139,107**	**145,372**	**137,130**	**30,543**	**26,418**	**382,765**	**255,669**
Assets zero or not reported	8	—	6,727	6,727	6,727	2,471	2,340	—	5,020
$1 under $100,000	31	850	−63	47	47	594	25	51	684
$100,000 under $500,000	16	5,723	−162	388	356	—	—	2,232	98
$500,000 under $1,000,000	15	11,883	412	597	551	71	71	335	541
$1,000,000 under $10,000,000	42	159,978	12,483	14,312	14,078	2,359	491	16,316	11,171
$10,000,000 under $25,000,000	21	343,260	30,891	32,200	28,450	9,070	7,647	102,579	19,380
$25,000,000 under $50,000,000	8	329,249	53,904	53,904	50,574	15,978	15,844	2,512	33,589
$50,000,000 under $100,000,000	3	224,038	23,496	23,496	23,451	—	—	130,868	28,386
$100,000,000 or more	3	547,115	11,419	13,701	12,896	—	—	127,892	156,800
South Africa, Republic of									
Total	**404**	**1,260,313**	**158,896**	**170,529**	**111,314**	**62,836**	**57,099**	**43,345**	**232,155**
Assets zero or not reported	40	—	1,638	1,653	1,004	138	138	20	634
$1 under $100,000	109	3,200	255	618	448	375	31	592	2,205
$100,000 under $500,000	74	18,645	2,349	3,058	2,004	1,034	632	1,074	5,146
$500,000 under $1,000,000	29	20,730	2,635	2,830	1,878	1,111	550	7,117	1,997
$1,000,000 under $10,000,000	123	363,109	46,508	50,596	34,741	17,001	12,673	17,012	63,056
$10,000,000 under $25,000,000	21	328,750	24,508	30,771	20,012	9,077	9,010	9,390	56,745
$25,000,000 under $50,000,000									
$50,000,000 under $100,000,000	8	525,879	61,003	61,003	51,227	34,100	34,065	8,140	102,372
$100,000,000 or more									
All Other African Countries									
Total	**278**	**548,635**	**22,153**	**30,811**	**20,684**	**5,211**	**4,421**	**14,543**	**72,570**
Assets zero or not reported	37	—	1,617	1,699	1,578	—	—	—	1,163
$1 under $100,000	42	1,067	579	648	471	102	101	4,514	191
$100,000 under $500,000	80	21,851	1,881	2,709	1,797	585	397	1,190	1,962
$500,000 under $1,000,000	40	28,432	1,696	2,512	1,661	501	412	2,265	2,613
$1,000,000 under $10,000,000	71	258,558	15,433	17,911	10,598	3,339	3,161	6,910	39,111
$10,000,000 under $25,000,000									
$25,000,000 under $50,000,000									
$50,000,000 under $100,000,000	7	238,727	967	5,332	4,579	684	350	−336	27,530
$100,000,000 or more									
Asia									
Total	**1,006**	**3,184,391**	**546,054**	**587,398**	**361,307**	**220,932**	**193,483**	**736,081**	**830,323**
Assets zero or not reported	105	—	−2,978	1,452	1,153	92	55	8,626	6,047
$1 under $100,000	229	6,712	552	1,338	1,019	361	179	3,718	2,975
$100,000 under $500,000	214	57,345	5,072	10,005	6,293	1,316	986	10,667	10,254
$500,000 under $1,000,000	115	83,766	10,969	12,510	8,814	4,624	3,102	28,712	17,052
$1,000,000 under $10,000,000	274	808,011	169,478	182,220	116,864	67,179	62,292	211,731	164,480
$10,000,000 under $25,000,000	45	703,523	241,788	245,409	141,575	126,764	108,862	335,650	240,104
$25,000,000 under $50,000,000	17	727,297	36,613	41,643	28,104	13,653	11,064	117,670	126,601
$50,000,000 under $100,000,000	4	264,974	20,574	27,512	15,463	3,267	3,267	3,503	54,614
$100,000,000 or more	3	532,763	63,976	65,309	42,022	3,676	3,676	15,804	208,196
Japan									
Total	**264**	**1,005,204**	**138,226**	**143,529**	**84,507**	**19,011**	**14,749**	**45,793**	**271,968**
Assets zero or not reported	28	—	−1,186	29	27	—	—	1,017	84
$1 under $100,000	56	1,724	116	152	113	28	9	704	70
$100,000 under $500,000	89	25,210	3,395	4,401	2,070	184	162	3,843	3,803
$500,000 under $1,000,000	25	20,806	3,147	3,821	2,214	1,220	809	2,105	3,738
$1,000,000 under $10,000,000	51	158,147	24,090	24,916	15,104	3,166	1,421	17,611	20,033
$10,000,000 under $25,000,000	9	125,233	17,371	17,584	9,776	6,465	4,400	4,633	9,635
$25,000,000 under $50,000,000									
$50,000,000 under $100,000,000	6	676,084	91,293	92,626	55,203	7,948	7,948	15,880	234,605
$100,000,000 or more									

CONTROLLED FOREIGN CORPORATIONS DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS

Table 12.—Assets, Earnings, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and size of total assets	Number of foreign corporations	Total assets	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits (+) after taxes	Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Total	Out of current earnings and profits after taxes		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Asia—Continued									
Philippines									
Total	**168**	**749,440**	**70,105**	**81,839**	**57,621**	**31,241**	**24,351**	**91,144**	**141,908**
Assets zero or not reported	11	—	—253	47	35	25	25	—	234
$1 under $100,000	38	1,009	—164	142	122	167	56	445	211
$100,000 under $500,000	26	5,814	1,025	1,172	855	218	200	390	1,356
$500,000 under $1,000,000	14	9,831	1,043	1,179	838	509	295	552	2,115
$1,000,000 under $10,000,000	62	232,081	28,507	32,318	23,364	10,442	10,003	23,142	31,584
$10,000,000 under $25,000,000	12	191,054	33,022	33,022	23,083	14,141	10,459	10,706	45,592
$25,000,000 under $50,000,000									
$50,000,000 under $100,000,000									
$100,000,000 or more	6	309,651	6,925	13,959	9,324	5,739	3,313	55,909	60,816
All Other Asian Countries									
Total	**574**	**1,429,747**	**337,723**	**362,030**	**219,179**	**170,680**	**154,383**	**599,144**	**416,447**
Assets zero or not reported	66	—	—1,539	1,376	1,091	87	30	7,609	5,729
$1 under $100,000	136	3,979	600	1,044	784	166	114	2,569	2,694
$100,000 under $500,000	100	26,321	652	4,432	3,368	914	624	6,434	5,095
$500,000 under $1,000,000	75	53,129	6,779	7,510	5,762	2,895	1,998	26,055	11,199
$1,000,000 under $10,000,000	161	419,783	116,881	124,986	78,396	53,571	50,868	170,978	112,863
$10,000,000 under $25,000,000	24	387,236	191,405	194,803	108,716	106,158	94,003	320,311	184,877
$25,000,000 under $50,000,000									
$50,000,000 under $100,000,000	12	539,299	22,945	27,879	21,062	6,909	6,746	65,188	93,990
$100,000,000 or more	—	—	—	—	—	—	—	—	—
Oceania									
Total	**1,217**	**4,642,057**	**360,664**	**390,316**	**237,817**	**88,131**	**73,112**	**219,123**	**627,728**
Assets zero or not reported	80	—	—1,763	1,772	1,204	318	318	4,304	3,163
$1 under $100,000	331	10,456	1,341	2,341	1,779	359	296	2,320	2,138
$100,000 under $500,000	298	78,012	5,372	8,538	5,950	2,606	1,888	6,003	19,009
$500,000 under $1,000,000	137	103,762	9,095	9,861	6,303	2,459	1,506	8,885	11,986
$1,000,000 under $10,000,000	294	1,004,494	92,768	99,924	63,515	31,746	22,038	56,596	155,740
$10,000,000 under $25,000,000	46	758,958	73,860	80,319	51,544	20,721	17,881	80,976	80,971
$25,000,000 under $50,000,000	16	550,346	48,149	55,471	28,925	9,893	9,753	8,330	95,051
$50,000,000 under $100,000,000	6	464,420	16,709	16,709	10,500	1,724	1,724	23,339	36,955
$100,000,000 or more	9	1,671,609	115,133	115,381	68,097	18,305	17,708	28,370	222,715
Australia									
Total	**1,051**	**4,396,990**	**335,490**	**362,631**	**223,806**	**81,644**	**68,753**	**201,897**	**576,290**
Assets zero or not reported	65	—	—2,103	1,425	962	267	267	4,256	2,948
$1 under $100,000	275	8,743	1,117	2,055	1,606	268	253	1,953	1,600
$100,000 under $500,000	254	67,835	4,630	7,589	5,309	2,453	1,835	5,200	18,942
$500,000 under $1,000,000	124	94,743	7,404	8,170	5,368	2,135	1,182	8,388	11,005
$1,000,000 under $10,000,000	261	912,701	81,301	88,338	57,482	29,983	20,651	45,833	142,872
$10,000,000 under $25,000,000	43	701,934	68,567	73,623	48,641	16,636	15,380	80,883	73,566
$25,000,000 under $50,000,000	14	475,005	42,732	49,341	25,843	9,893	9,753	3,675	67,687
$50,000,000 under $100,000,000	6	464,420	16,709	16,709	10,500	1,724	1,724	23,339	36,955
$100,000,000 or more	9	1,671,609	115,133	115,381	68,097	18,305	17,708	28,370	222,715
Other Countries of Oceania									
Total	**166**	**245,067**	**25,174**	**27,685**	**14,011**	**6,487**	**4,359**	**17,226**	**51,438**
Assets zero or not reported	15	—	340	347	242	51	51	48	215
$1 under $100,000	56	1,713	224	286	173	91	43	367	538
$100,000 under $500,000	44	10,177	742	949	641	153	53	803	2,067
$500,000 under $1,000,000	13	9,019	1,691	1,691	937	324	324	497	981
$1,000,000 under $10,000,000	33	91,793	11,467	11,586	6,033	1,783	1,387	10,763	12,868
$10,000,000 under $25,000,000	5	132,365	10,710	12,826	5,985	4,085	2,501	4,748	34,769
$25,000,000 under $50,000,000									
$50,000,000 under $100,000,000									
$100,000,000 or more									
Puerto Rico and United States Possessions									
Total	**361**	**793,088**	**51,163**	**60,993**	**50,545**	**8,328**	**3,229**	**206,542**	**112,661**
Assets zero or not reported	57	—	452	624	556	68	—	270	273
$1 under $100,000	49	1,175	64	124	97	49	—	246	240
$100,000 under $500,000	74	20,527	—18	1,607	1,376	163	126	8,301	4,987
$500,000 under $1,000,000	52	39,158	7,072	7,274	5,727	252	247	10,280	12,452
$1,000,000 under $10,000,000	112	347,229	16,349	24,014	18,958	538	465	98,442	52,613
$10,000,000 under $25,000,000	13	196,937	11,801	11,907	9,205	1,549	1,200	60,272	33,178
$25,000,000 under $50,000,000									
$50,000,000 under $100,000,000									
$100,000,000 or more	4	188,062	15,443	15,443	14,626	5,709	1,191	28,731	8,918
Country not Stated or not Allocable									
Total	**38**	**11,811**	**841**	**911**	**631**	**1**	**1**	**934**	**2,484**
Assets zero or not reported	13	—	18	18	18	—	—	—	247
$1 under $100,000	13	334	33	38	20	—	—	—	51
$100,000 under $500,000	8	2,401	—44	21	21	—	—	872	717
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 under $10,000,000	4	9,076	834	834	572	1	1	62	1,469
$10,000,000 under $25,000,000	—	—	—	—	—	—	—	—	—
$25,000,000 under $50,000,000	—	—	—	—	—	—	—	—	—
$50,000,000 under $100,000,000	—	—	—	—	—	—	—	—	—
$100,000,000 or more	—	—	—	—	—	—	—	—	—

NOTE: See text for explanatory statements, including Geographic classification under "Explanation of Terms" and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

ACTIVE CONTROLLED FOREIGN CORPORATIONS, DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS, WITH PRINCIPAL PLACE OF BUSINESS OUTSIDE COUNTRY OF INCORPORATION

Table 13.—Assets, Earnings, Taxes, Distributions, and Total Transactions and Dividend Transactions of Controlled Foreign Corporations by Selected Country of Incorporation of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation	Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Distributions
					Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All geographic areas	**977**	**6,869,572**	**770,283**	**52,454**	**156,787**	**157,387**	**304,6**
Canada	42	571,863	71,142	275	26,369	26,392	52,6
Panama, excluding Canal Zone	199	1,923,539	166,037	29,320	21,286	21,316	49,3
Brazil	6	33,963	11,983	7	1,387	1,387	5,7
Venezuela	6	18,573	3,601	108	118	118	2,4
The Bahamas	68	753,473	80,494	2,759	10,292	10,292	67,6
Bermuda	32	147,550	22,726	1,282	680	690	10,5
Belgium	54	306,774	31,578	3,893	11,239	11,276	3,6
Switzerland	165	517,277	73,289	1,352	10,445	10,583	23,6
United Kingdom	61	195,401	39,346	1,048	10,689	10,693	7,6
West Germany	26	45,042	11,473	424	1,188	1,188	1,2
Liberia	87	1,273,698	117,222	5,722	2,561	2,564	15,6
South Africa, Republic of	10	117,040	17,856	—	7,106	7,106	4,7
All other countries	221	965,379	123,536	6,284	53,427	53,782	59,3

Selected country of incorporation	Receipts by foreign corporations from				Payments by foreign corporations to			
	All related persons	U.S. corporation filing return	Any corporations controlled by the U.S. corporation filing return	10 percent or more U.S. shareholders of the Controlled Foreign Corporation[1] or 10 percent or more U.S. shareholders of the U.S. corporation filing return	All related persons	U.S. corporation filing return	Any corporations controlled by the U.S. corporation filing return	10 percent or more U.S. shareholders of the Controlled Foreign Corporation[1] or 10 percent or more U.S. shareholders of the U.S. corporation filing return
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All geographic areas	**1,934,097**	**757,445**	**1,150,485**	**26,167**	**1,701,446**	**961,170**	**708,487**	**31,7**
Canada	151,505	134,713	16,415	377	140,260	132,631	6,472	1,
Panama, excluding Canal Zone	183,354	37,900	143,297	2,157	421,780	251,823	161,334	8,6
Brazil	8,254	9	8,245	—	8,599	1,970	6,626	
Venezuela	13,495	1,172	12,297	26	20,467	19,608	859	
The Bahamas	806,344	154,787	649,946	3,611	195,850	45,022	150,674	
Bermuda	137,774	20,543	97,397	19,834	106,811	52,907	33,276	20,6
Belgium	17,268	4,931	12,331	6	54,142	25,397	28,695	
Switzerland	56,210	30,409	25,801	—	242,889	201,207	41,682	
United Kingdom	52,657	47,155	5,502	—	20,266	12,872	7,394	
West Germany	1,479	991	488	—	8,891	8,444	447	
Liberia	338,611	196,483	142,128	—	228,928	15,198	213,697	
South Africa, Republic of	6,772	432	6,340	—	10,141	9,576	565	
All other countries	158,374	127,920	30,298	156	242,422	184,515	56,766	1,

Selected country of incorporation	Dividends paid to				Dividends received from			
	All related persons	U.S. corporation filing return	Any corporations controlled by U.S. corporation filing return	Others[2]	All related persons	U.S. corporation filing return	Any corporations controlled by U.S. corporation filing return	Others[2]
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All geographic areas	**208,638**	**122,993**	**85,645**	**—**	**23,073**	**681**	**21,407**	**985**
Canada	21,471	19,713	1,758	—	1,477	400	1,077	—
Panama, excluding Canal Zone	46,569	43,524	3,045	—	9,483	—	8,498	985
Brazil	5,748	—	5,748	—	—	—	—	—
Venezuela	354	354	—	—	250	250	—	—
The Bahamas	67,644	10,885	56,759	—	410	—	410	—
Bermuda	8,899	8,000	899	—	—	—	—	—
Belgium	3,879	3,479	400	—	—	—	—	—
Switzerland	21,041	19,675	1,366	—	2,741	8	2,733	—
United Kingdom	7,070	6,198	872	—	1,145	—	1,145	—
West Germany	1,121	1,025	96	—	23	23	—	—
Liberia	12,870	598	12,274	—	1,015	—	1,015	—
South Africa, Republic of	4,786	4,786	—	—	—	—	—	—
All other countries	7,185	4,758	2,426	—	6,529	—	6,529	—

[1]Other than controlling U.S. corporation.

[2]Ten percent or more U.S. shareholders of (1) Controlled Foreign Corporation other than controlling U.S. corporation or (2) U.S. corporation filing Form 2952.

NOTE: See text for explanatory statements, including Geographic classification under "Explanation of Terms" and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

ACTIVE CONTROLLED FOREIGN CORPORATIONS, DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS, WITH PRINCIPAL PLACE OF BUSINESS OUTSIDE COUNTRY OF INCORPORATION

Table 14.—Assets, Earnings, Taxes, Distributions, and Total Transactions and Dividend Transactions of Controlled Foreign Corporations, by Selected Country of Principal Place of Business of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of principal place of business	Number of foreign corporations	Total assets	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Distributions	Receipts by foreign corporations from			
					Net taxes	Foreign income taxes (+)		All related persons	U.S. corporation filing return	Any corporations controlled by the U.S. corporation filing return	10 percent or more U.S. shareholders of the Controlled Foreign Corporation[1] or 10 percent or more U.S. shareholders of the U.S. corporation filing return
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All geographic areas	**977**	**6,869,572**	**770,283**	**52,454**	**156,787**	**157,387**	**304,657**	**1,934,097**	**757,445**	**1,150,485**	**26,167**
Canada	4	1,776	339	—	60	60	100	416	5	411	—
Latin America, total	84	371,285	38,737	2,551	4,088	4,365	36,736	39,235	1,628	17,319	20,288
Mexico	8	24,342	1,615	156	79	79	30,604	408	—	408	—
Jamaica and Trinidad	6	29,531	1,181	15	43	43	81	345	256	89	—
Colombia	11	155,369	16,468	1	1,819	1,819	2,347	1,049	—	672	377
Venezuela	3	7,086	854	—	145	145	29	111	—	60	51
All other Latin American countries	56	154,957	18,819	2,379	2,002	2,279	3,675	37,322	1,372	16,090	19,860
Other Western Hemisphere, total	49	254,258	26,687	1,237	2,087	2,087	11,279	38,139	9,223	28,916	—
The Bahamas	16	153,501	12,184	839	187	187	4,129	23,890	9,196	14,694	—
Bermuda	15	91,934	14,135	395	1,897	1,897	7,150	12,257	—	12,257	—
All other Western Hemisphere	18	8,823	368	3	3	3	—	1,992	27	1,965	—
Europe, total	303	1,251,224	125,002	17,914	27,762	28,015	23,239	125,344	73,582	51,600	162
Belgium	12	105,636	24,262	—	2,033	2,033	192	47,244	44,213	3,031	—
France (includes Andorra)	5	6,458	589	63	303	303	—	144	—	144	—
Netherlands	5	8,603	410	114	—92	40	40	2,279	43	2,236	—
Switzerland	15	107,563	21,628	24	1,412	1,456	6,719	22,532	9,171	13,361	—
United Kingdom	29	29,912	4,267	207	1,298	1,298	340	631	192	439	—
All other European countries	237	993,052	73,846	17,506	22,808	22,885	15,948	52,514	19,963	32,389	162
Africa, total	54	253,060	35,270	3,216	13,474	13,474	9,481	23,540	13,208	10,332	—
Rhodesia	3	13,715	589	145	193	193	960	1,506	835	671	—
All other African countries	51	239,345	34,681	3,071	13,281	13,281	8,521	22,034	12,373	9,661	—
Asia, total	79	679,239	151,003	3,873	70,619	70,654	69,857	294,047	266,395	27,652	—
Saudi Arabia	3	7,099	1,082	—	229	229	1,160	—	—	—	—
Other Middle East (not including Iran, Iraq, and Israel)	13	335,962	128,547	2,572	65,180	65,180	65,886	265,975	257,144	8,831	—
India	6	33,690	2,097	4	1,652	1,660	287	16	—	16	—
Indonesia	3	2,870	194	127	75	75	—	422	422	—	—
Hong Kong	3	1,020	9	143	—4	—	1	461	174	287	—
Japan	6	128,245	591	406	114	137	1,184	1,186	1,147	39	—
All other Asian countries	45	170,153	18,483	621	3,373	3,373	1,339	25,987	7,508	18,479	—
Australia	3	6,364	2,030	—	776	776	552	—	—	—	—
Puerto Rico	8	35,449	6,921	—	289	289	1,005	9,191	4,079	1,501	3,611
United States Possessions	5	19,986	2,503	—	1,065	1,065	400	4,664	3,064	1,600	—
All other	388	3,996,931	381,791	23,663	36,567	36,602	152,008	1,399,321	386,261	1,010,954	2,106

Footnotes at end of table.

ACTIVE CONTROLLED FOREIGN CORPORATIONS, DIRECTLY AND INDIRECTLY OWNED BY UNITED STATES CORPORATIONS, WITH PRINCIPAL PLACE OF BUSINESS OUTSIDE COUNTRY OF INCORPORATION

Table 14.—Assets, Earnings, Taxes, Distributions, and Total Transactions and Dividend Transactions of Controlled Foreign Corporations, by Selected Country of Principal Place of Business of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of principal place of business	Payments by foreign corporations to				Dividends paid to				Dividends received from			
	All related persons	U.S. corporation filing return	Any corporations controlled by the U.S. corporation filing return	10 percent or more U.S. shareholders of the Controlled Foreign Corporation[1] or 10 percent or more U.S. shareholders of the U.S. corporation filing return	All related persons	U.S. corporation filing return	Any corporations controlled by U.S. corporation filing return	Others[2]	All related persons	U.S. corporation filing return	Any corporations controlled by U.S. corporation filing return	Others[2]
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All geographic areas	1,701,446	961,170	708,487	31,789	208,638	122,993	85,645	(*)	23,073	681	21,407	985
Canada	100	—	100	—	100	—	100	—	—	—	—	—
Latin America, total	43,096	10,714	10,593	21,789	4,624	1,760	2,864	—	1,007	—	1,007	—
Mexico	726	606	120	—	604	604	—	—	112	—	112	—
Jamaica and Trinidad	1,023	368	655	—	81	81	—	—	—	—	—	—
Colombia	2,824	39	1,629	1,156	1,602	30	1,572	—	226	—	226	—
Venezuela	2,525	44	2,481	—	—	—	—	—	—	—	—	—
All other Latin American countries	35,998	9,657	5,708	20,633	2,337	1,045	1,292	—	667	—	667	—
Other Western Hemisphere, total	35,495	32,024	3,471	—	9,183	8,989	194	—	1,012	250	762	—
The Bahamas	25,982	22,993	2,989	—	2,033	1,839	194	—	977	250	727	—
Bermuda	8,429	7,950	479	—	7,150	7,150	—	—	35	—	35	—
All other Western Hemisphere	1,084	1,081	3	—	—	—	—	—	—	—	—	—
Europe, total	228,889	154,540	73,158	1,191	22,648	12,986	9,662	(*)	8,817	23	8,794	(*)
Belgium	16,161	15,434	727	—	192	192	—	—	113	—	113	1
France (includes Andorra)	172	—	172	—	—	—	—	—	—	—	—	—
Netherlands	5,239	1,314	3,925	—	40	40	(*)	(*)	(*)	(*)	(*)	(*)
Switzerland	30,028	10,838	19,190	—	6,693	1,079	5,614	(*)	2,101	(*)	2,101	(*)
United Kingdom	3,628	1,168	2,460	—	109	(*)	109	(*)	(*)	(*)	(*)	(*)
All other European countries	173,661	125,786	48,684	1,191	15,614	11,675	3,939	(*)	6,603	23	6,580	(*)
Africa, total	33,295	30,133	3,162	—	9,464	9,436	28	(*)	(*)	(*)	(*)	(*)
Rhodesia	1,133	960	173	—	960	960	—	—	—	—	—	—
All other African countries	32,162	29,173	2,989	—	8,504	8,476	28	(*)	(*)	(*)	(*)	(*)
Asia, total	198,449	157,590	40,858	1	17,309	12,083	5,226	(*)	(*)	(*)	(*)	(*)
Saudi Arabia	1,288	1,199	89	—	1,160	1,090	70	(*)	(*)	(*)	(*)	(*)
Other Middle East (not including Iran, Iraq, and Israel)	164,796	143,722	21,073	1	14,836	10,000	4,836	—	—	—	—	—
India	3,508	2,910	598	—	287	15	272	—	—	—	—	—
Indonesia	388	315	73	—	—	—	—	—	—	—	—	—
Hong Kong	552	505	47	—	1	—	1	—	—	—	—	—
Japan	1,243	568	675	—	—	—	—	—	—	—	—	—
All other Asian countries	26,674	8,371	18,303	—	1,025	978	47	(*)	(*)	(*)	(*)	(*)
Australia	27,529	716	26,813	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Puerto Rico	12,315	3,674	106	8,535	1,005	1,005	(*)	(*)	(*)	(*)	(*)	(*)
United States Possessions	27,861	27,173	688	—	—	—	—	—	400	400	—	—
All other	1,094,417	544,606	549,538	273	144,305	76,734	67,571	(*)	11,837	8	10,844	985

[1]Other than controlling U.S. corporation.

[2]Ten percent or more U.S. shareholders of (1) Controlled Foreign Corporation other than controlling U.S. corporation or (2) U.S. corporation filing Form 2952.

[*] Less than $500 per return.

NOTE: See text for explanatory statements, including Geographic classification under "Explanation of Terms" and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 15.—Number of Returns With Selected U.S. Corporation Items and Number of Foreign Corporations With Selected Controlled Foreign Corporation Items, by Selected Major Industry of U.S. Corporation

[All figures are estimates based on samples]

Selected major industry of U.S. corporation	U.S. corporations					Controlled Foreign Corporations				
		Number with—					Number with—			
	Number of returns	Dividends received from foreign corporations		Net income	Foreign tax credit claimed	Number of foreign corporations	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes (+)	Current earnings and profits (+) after taxes
		Total	Foreign dividends not qualifying for special deduction							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries	**4,388**	**1,227**	**1,196**	**3,361**	**1,761**	**29,221**	**16,669**	**6,412**	**12,757**	**16,395**
Agriculture, forestry, and fishery	**22**	**5**	**5**	**13**	**4**	**86**	**48**	**32**	**4**	**48**
Mining	**165**	**25**	**25**	**73**	**36**	**549**	**208**	**119**	**96**	**209**
Metal mining	35	8	8	8	7	165	48	26	27	50
Crude petroleum and natural gas	114	13	13	55	24	330	135	87	55	134
Contract construction	**111**	**31**	**28**	**61**	**33**	**624**	**262**	**147**	**164**	**259**
Manufacturing	**2,357**	**787**	**783**	**2,014**	**1,219**	**20,818**	**12,436**	**4,465**	**9,904**	**12,246**
Food and kindred products	127	59	58	116	73	2,014	1,119	415	862	1,105
Tobacco manufactures	5	4	4	5	5	151	82	38	72	79
Textile mill products	67	23	23	60	30	266	171	50	134	171
Apparel and other fabricated textile products	70	25	25	55	28	305	170	61	119	170
Lumber and wood products, except furniture	21	5	5	17	8	126	61	19	49	59
Furniture and fixtures	21	4	4	14	11	56	39	6	24	39
Paper and allied products	58	26	26	56	39	539	349	93	293	345
Printing and publishing	97	28	27	87	58	571	290	163	211	288
Chemicals and allied products	236	122	122	221	150	3,972	2,465	797	2,108	2,432
Petroleum refining and related industries	36	21	21	31	23	1,479	790	394	498	768
Rubber and miscellaneous plastics products	63	21	21	57	41	498	244	101	210	237
Leather and leather products	31	3	3	29	12	124	80	24	50	78
Stone, clay, and glass products	58	28	28	58	35	391	269	69	224	283
Primary metal industries	92	41	41	80	54	921	516	207	396	509
Fabricated metal products, except machinery and transportation equipment	211	46	46	182	95	932	582	199	466	573
Machinery, except electrical	415	129	129	331	221	2,743	1,717	575	1,407	1,692
Electrical equipment and supplies	328	77	75	264	116	2,568	1,529	574	1,246	1,493
Motor vehicles and equipment	73	28	28	63	48	1,177	781	256	610	774
Transportation equipment, except motor vehicles	63	18	18	48	36	642	374	150	281	373
Scientific instruments, photographic equipment, watches and clocks	161	53	53	133	77	912	555	183	465	550
Miscellaneous manufactured products, and manufacturing not allocable	124	26	26	106	57	430	233	90	178	228
Transportation, communication, electric, gas, and sanitary services	**184**	**62**	**55**	**127**	**65**	**1,120**	**593**	**245**	**371**	**586**
Transportation	150	49	42	96	44	693	326	170	168	321
Other transportation	96	31	25	66	30	459	219	101	119	215
Communication	14	7	7	12	9	213	143	35	112	143
Electric, gas, and sanitary services	20	6	6	19	12	214	124	40	91	122
Wholesale and retail trade	**629**	**98**	**96**	**470**	**159**	**2,223**	**1,138**	**507**	**824**	**1,097**
Wholesale trade	535	77	75	401	129	1,597	827	368	616	789
Groceries and related products	50	9	9	47	16	162	95	32	78	95
Machinery, equipment, and supplies	105	11	10	95	27	264	151	58	96	150
Miscellaneous wholesale trade	380	57	56	259	86	1,171	580	278	443	543
Drugs, chemicals, and allied products	26	5	5	20	5	279	132	42	91	129
Other miscellaneous wholesale trade	349	51	50	236	80	880	444	234	350	409
Retail trade	93	21	21	68	29	623	311	137	208	309
General merchandise stores	35	9	9	30	12	283	118	50	80	117
Food stores	12	5	5	6	3	67	43	19	24	43
Finance, insurance, and real estate	**468**	**144**	**129**	**287**	**132**	**1,948**	**1,010**	**465**	**673**	**994**
Credit agencies other than banks	40	7	7	25	11	208	106	44	90	106
Security and commodity brokers, dealers, exchanges, and services	51	14	14	36	13	139	92	30	58	88
Holding and other investment companies	121	36	26	84	21	414	217	98	112	215
Insurance agents, brokers, and services	18	3	3	17	7	89	55	15	34	54
Services	**452**	**75**	**75**	**316**	**113**	**1,855**	**974**	**432**	**720**	**956**
Business services	264	31	31	188	55	997	530	276	397	523
Amusement and recreation services	62	11	11	26	5	347	209	45	161	208
Other services	86	27	27	68	42	313	135	76	100	126
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 15.—Number of Returns With Selected U.S. Corporation Items and Number of Foreign Corporations With Selected Controlled Foreign Corporation Items, by Selected Major Industry of U.S. Corporation—Continued

[All figures are estimates based on samples]

Selected major industry of U.S. corporation	Controlled Foreign Corporations—Continued									
	Number with—Continued		Number with receipts from all related persons			Number with payments to all related persons				
	Distributions									
	Total	Out of current earnings and profits after taxes	Total	Sales of stock in trade	Amounts borrowed	Total	Purchases of stock in trade	Compensation paid for certain services	Dividends paid	Interest paid
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All industries	**4,642**	**3,994**	**10,168**	**3,641**	**2,177**	**14,835**	**7,317**	**5,969**	**4,507**	**5,173**
Agriculture, forestry, and fishery	—	—	**25**	**11**	**11**	**54**	**43**	**7**	—	**11**
Mining	**39**	**28**	**139**	**34**	**44**	**137**	**42**	**63**	**39**	**42**
Metal mining	21	13	42	12	3	45	11	9	21	10
Crude petroleum and natural gas	12	9	89	20	41	77	25	45	12	30
Contract construction	**53**	**46**	**139**	**11**	**27**	**189**	**17**	**85**	**52**	**52**
Manufacturing	**3,749**	**3,257**	**7,961**	**3,228**	**1,572**	**11,663**	**6,646**	**4,629**	**3,657**	**4,153**
Food and kindred products	336	271	623	202	127	879	321	347	329	298
Tobacco manufactures	28	24	72	30	25	80	50	40	28	35
Textile mill products	46	38	102	28	10	128	53	55	43	44
Apparel and other fabricated textile products	25	23	77	34	10	108	57	26	25	34
Lumber and wood products, except furniture	8	7	25	13	11	41	11	12	7	17
Furniture and fixtures	8	8	20	9	4	34	20	21	8	10
Paper and allied products	107	97	179	50	43	298	167	108	106	108
Printing and publishing	90	82	217	95	32	265	160	83	85	61
Chemicals and allied products	820	731	1,449	546	291	2,360	1,410	996	809	783
Petroleum refining and related industries	255	229	655	185	226	753	270	426	254	268
Rubber and miscellaneous plastics products	109	69	163	122	30	272	210	77	89	77
Leather and leather products	7	7	29	15	4	46	15	22	7	29
Stone, clay, and glass products	81	77	192	93	27	252	142	99	80	113
Primary metal industries	184	158	254	80	41	428	180	154	181	127
Fabricated metal products, except machinery and transportation equipment	135	120	299	145	54	513	336	196	132	155
Machinery, except electrical	472	411	1,159	527	189	1,733	1,212	607	461	660
Electrical equipment and supplies	400	345	1,138	606	192	1,570	984	646	396	512
Motor vehicles and equipment	320	288	529	127	105	752	230	329	306	430
Transportation equipment, except motor vehicles	82	63	240	84	63	317	156	84	76	117
Scientific instruments, photographic equipment, watches and clocks	186	170	420	173	69	584	466	215	186	184
Miscellaneous manufactured products, and manufacturing not allocable	49	39	119	63	19	247	197	87	48	91
Transportation, communication, electric, gas, and sanitary services	**142**	**109**	**323**	**62**	**110**	**457**	**67**	**191**	**127**	**186**
Transportation	81	55	204	30	75	290	17	132	68	109
Other transportation	61	39	135	25	46	192	15	87	49	85
Communication	34	34	54	14	13	82	34	17	33	27
Electric, gas, and sanitary services	27	20	65	18	22	85	16	42	26	50
Wholesale and retail trade	**180**	**154**	**620**	**197**	**141**	**882**	**380**	**367**	**169**	**261**
Wholesale trade	108	87	494	184	88	621	323	231	101	177
Groceries and related products	8	7	59	40	12	44	25	13	8	10
Machinery, equipment and supplies	16	14	102	37	15	159	91	76	16	47
Miscellaneous wholesale trade	84	66	332	107	62	418	207	142	77	120
Drugs, chemicals, and allied products	12	10	42	14	9	81	34	32	11	35
Other miscellaneous wholesale trade	71	55	286	90	53	334	172	107	65	86
Retail trade	72	67	126	13	53	260	57	136	68	84
General merchandise stores	41	36	59	7	26	105	42	42	37	46
Food stores	7	7	16	5	4	27	7	18	7	9
Finance, insurance, and real estate	**268**	**214**	**631**	**21**	**185**	**731**	**38**	**250**	**258**	**319**
Credit agencies other than banks	40	30	106	3	50	110	12	26	36	60
Security and commodity brokers, dealers, exchanges, and services	14	12	57	3	3	44	4	3	12	7
Holding and other investment companies	79	69	101	11	24	132	17	40	79	47
Insurance agents, brokers, and services	6	6	14	—	4	26	—	10	6	5
Services	**211**	**185**	**332**	**78**	**88**	**724**	**84**	**377**	**205**	**149**
Business services	108	90	169	43	41	390	39	251	104	90
Amusement and recreation services	63	59	49	22	6	143	26	18	62	4
Other services	16	14	66	9	16	101	17	43	15	18
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 16.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry of U.S. Corporation Filing the Return

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Major industry of U.S. corporation filing the return	U.S. corporations											
			Receipts								Constructive taxable income from related foreign corporations	
	Number of returns	Total assets	Total	Business receipts	Interest on other than Government obligations	Rents	Royalties	Dividends received from foreign corporations		Dividends received from DISCs	Includable income of Controlled Foreign Corporations	Foreign dividend income resulting from foreign taxes deemed paid (Gross-up)
								Total	Foreign dividends not qualifying for special deduction			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries	**4,388**	**1,250,621,315**	**815,518,527**	**759,634,612**	**20,536,358**	**4,639,709**	**2,296,773**	**4,443,390**	**4,436,687**	**283,646**	**95,651**	**1,838,600**
Agriculture, forestry, and fishery	**22**	**801,762**	**683,558**	**661,550**	**7,841**	**987**	**3,428**	**390**	**390**	**—**	**—**	**30**
Mining	**165**	**14,757,964**	**7,469,743**	**7,053,452**	**78,084**	**39,409**	**20,825**	**54,908**	**54,888**	**7,590**	**3,710**	**18,739**
Metal mining	35	6,600,162	2,747,739	2,614,822	11,950	4,429	4,356	39,292	39,292	9	3,235	8,666
Coal mining	9	2,047,424	1,245,666	1,168,772	26,142	5,808	1,355	8,256	8,236	5,648	101	7,814
Crude petroleum and natural gas	114	4,850,985	2,847,609	2,671,895	30,779	28,200	10,011	7,088	7,088	1,880	374	1,913
Nonmetallic minerals (except fuels) mining	8	1,259,393	628,730	597,963	9,213	972	5,103	272	272	53	—	146
Contract construction	**111**	**6,968,477**	**9,079,197**	**8,766,337**	**53,144**	**44,666**	**5,013**	**23,898**	**22,581**	**222**	**6,175**	**12,731**
Manufacturing	**2,357**	**523,774,439**	**562,106,734**	**537,575,694**	**3,941,105**	**2,231,177**	**2,089,764**	**3,975,088**	**3,970,565**	**257,957**	**72,522**	**1,662,867**
Food and kindred products	127	31,545,988	48,987,421	47,745,083	205,547	114,863	74,943	244,065	244,065	9,918	17,563	141,273
Tobacco manufactures	5	7,706,833	7,118,308	6,832,162	37,237	99,002	21,626	12,554	12,554	4,764	2,130	5,048
Textile mill products	67	7,163,244	9,327,843	9,128,584	36,211	12,164	18,269	11,407	11,407	161	885	5,295
Apparel and other fabricated textile products	70	4,860,163	4,347,488	4,177,042	30,836	21,456	22,200	9,305	9,305	81	—	4,374
Lumber and wood products, except furniture	21	7,179,226	6,548,420	6,055,252	39,859	9,724	6,371	9,083	9,083	3,024	538	853
Furniture and fixtures	21	999,616	1,351,889	1,324,819	2,961	3,012	5,905	1,277	1,277	62	—	60
Paper and allied products	58	14,994,230	15,305,542	14,688,831	126,665	29,808	56,187	65,219	65,219	2,831	5,638	43,456
Printing and publishing	97	7,869,848	8,421,808	7,880,342	51,412	51,556	36,911	23,012	23,009	1,676	954	14,020
Chemicals and allied products	236	50,645,821	54,263,753	52,161,335	288,005	80,555	348,038	489,634	489,634	41,000	12,924	244,807
Petroleum refining and related industries	36	95,633,377	94,557,754	87,778,766	665,909	760,428	148,016	1,325,981	1,325,981	3,092	671	146,288
Rubber and miscellaneous plastics products	63	9,446,654	11,664,874	11,410,361	39,965	19,122	30,096	76,316	76,316	186	77	13,429
Leather and leather products	31	1,849,187	2,870,824	2,769,949	11,690	2,909	1,118	129	129	322	35	109
Stone, clay, and glass products	58	9,499,447	9,968,946	9,705,114	31,803	14,308	46,045	46,407	46,407	5,694	1,159	27,091
Primary metal industries	92	48,852,720	37,771,422	36,397,737	227,859	147,009	31,536	184,000	184,000	4,684	2,878	18,020
Fabricated metal products, except machinery and transportation equipment	211	12,829,209	15,727,378	15,294,247	80,707	33,650	29,513	73,791	73,791	590	2,105	40,379
Machinery, except electrical	415	55,475,204	49,197,383	45,700,766	589,867	307,809	702,906	673,697	669,550	19,052	5,690	461,889
Electrical equipment and supplies	328	50,706,782	54,391,031	52,438,098	335,097	206,121	320,036	201,190	200,873	50,744	11,385	104,054
Motor vehicles and equipment	73	59,716,702	83,402,651	81,555,520	427,011	180,900	42,156	356,148	356,148	46,750	2,033	290,606
Transportation equipment, except motor vehicles	63	30,181,945	29,293,717	27,626,976	476,759	94,375	54,689	25,659	25,659	20,506	490	12,754
Scientific instruments, photographic equipment, watches and clocks	161	10,915,186	11,413,444	10,851,224	57,950	12,609	80,319	134,893	134,893	37,778	3,680	82,910
Miscellaneous manufactured products, and manufacturing not allocable	124	5,698,947	6,174,839	5,933,506	75,757	9,596	12,884	11,322	11,266	5,044	1,709	6,158
Transportation, communication, electric, gas, and sanitary services	**184**	**147,263,542**	**73,196,011**	**70,643,553**	**482,047**	**770,330**	**65,628**	**55,627**	**55,600**	**2,076**	**6,011**	**25,923**
Transportation	150	43,974,894	26,967,428	25,403,773	179,029	623,466	15,520	31,461	31,434	407	2,059	10,709
Water Transportation	54	3,278,809	1,704,406	1,607,803	16,473	14,562	1,342	8,942	8,942	2	43	1,345
Other transportation	96	40,696,085	25,263,022	23,795,969	162,556	608,905	14,178	22,519	22,492	405	2,016	9,364
Communication	14	76,716,215	34,422,225	33,797,366	129,950	128,460	44,447	20,319	20,319	1,184	156	13,129
Electric, gas, and sanitary services	20	26,572,433	11,806,358	11,442,414	153,068	18,404	5,659	3,847	3,847	485	3,796	2,086
Wholesale and retail trade[2]	**829**	**49,205,484**	**87,349,131**	**83,498,049**	**413,783**	**243,430**	**24,587**	**192,493**	**192,365**	**15,189**	**747**	**57,518**
Wholesale trade	535	16,243,529	25,359,438	24,752,663	107,365	33,457	20,417	125,639	125,510	14,968	429	16,580
Groceries and related products	50	1,705,600	3,254,120	3,187,655	8,106	4,075	3,080	3,513	3,513	15	186	1,168
Machinery, equipment, and supplies	105	1,575,495	2,335,668	2,272,945	7,804	10,033	4,777	2,497	2,418	1,567	44	1,187
Miscellaneous wholesale trade	380	12,962,434	19,769,650	19,292,063	91,455	19,350	12,560	119,629	119,579	13,386	200	14,224
Drugs, chemicals, and allied products	26	4,598,615	3,746,871	3,638,936	26,784	5,317	6,181	38,171	38,171	2,124	139	685
Petroleum and petroleum products	5	1,170,763	1,947,365	1,832,017	11,265	653	—	73,507	73,507	—	—	11,608
Other miscellaneous wholesale trade	349	7,195,056	14,075,394	13,821,110	53,406	13,380	6,379	7,951	7,901	11,262	61	1,951
Retail trade	93	31,884,524	61,242,699	58,055,479	284,967	201,734	4,170	66,855	66,855	212	318	40,937
General merchandise stores	35	24,235,307	35,557,284	32,807,850	231,820	137,258	360	64,059	64,059	—	—	40,346
Food stores	12	4,095,931	20,439,791	20,245,069	18,398	28,175	409	719	719	—	188	95
Automotive dealers and service stations	4	502,055	653,940	615,277	8,874	191	182	182	182	12	—	—
Apparel and accessory stores	4	333,656	687,103	642,644	5,020	3,758	5	—	—	—	—	—
Furniture, home furnishings and equipment stores	4	118,122	82,234	75,239	2,623	907	1	—	—	—	—	—
Eating and drinking places	18	1,104,584	1,532,223	1,445,727	9,049	19,983	2,955	1,199	1,199	—	130	477
Other retail trade	16	1,494,869	2,290,124	2,223,673	9,183	8,175	249	696	696	200	—	19
Finance, insurance, and real estate	**468**	**492,859,134**	**63,569,736**	**40,387,153**	**15,454,543**	**1,139,839**	**37,721**	**109,167**	**108,479**	**495**	**5,426**	**48,214**
Banking	46	300,814,337	14,176,059	2,245,605	9,095,076	388,739	267	32,418	32,417	276	1,232	14,733
Credit agencies other than banks	40	17,385,761	3,666,106	2,519,581	887,469	116,995	1,219	11,389	11,389	123	520	8,833
Security and commodity brokers, dealers, exchanges, and services	51	11,726,924	2,477,515	583,410	281,262	3,111	153	8,066	8,066	—	173	2,068
Holding and other investment companies	121	3,375,761	534,072	276,012	79,542	51,015	21,962	28,792	28,280	22	2,541	17,033
Insurance carriers	60	154,056,248	40,774,267	33,430,474	4,973,887	492,975	13,294	26,291	26,117	74	572	3,920
Insurance agents, brokers, and services	18	1,060,693	567,588	457,528	17,889	1,898	251	1,750	1,750	—	180	1,568
Real estate	132	4,439,411	1,374,128	874,543	119,419	85,105	575	461	461	—	108	59
Services	**452**	**14,990,513**	**12,064,416**	**11,048,825**	**125,812**	**169,871**	**49,810**	**31,819**	**31,819**	**117**	**1,059**	**12,580**
Hotels and other lodging places	15	2,795,832	2,006,688	1,807,545	19,995	24,984	4,628	1,015	1,015	—	—	—
Personal services	8	566,039	643,690	620,227	2,842	751	—	1,540	1,540	—	—	1,258
Business services	284	5,723,171	5,268,248	4,943,012	56,129	84,929	11,293	12,207	12,207	30	591	7,611
Automobile services, and miscellaneous repair services	18	1,233,319	898,896	784,077	2,378	2,275	34	—	—	—	—	—
Amusement and recreation services	62	3,309,373	1,941,454	1,714,076	32,281	46,813	20,937	14,979	14,979	—	(*)	2,562
Other services	66	1,362,779	1,307,443	1,179,888	12,207	10,120	12,918	2,077	2,077	87	468	1,148
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 16.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry of U.S. Corporation Filing the Return—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Major industry of U.S. corporation filing the return	U.S. corporations—Continued											
	Deductions			Net income (less deficit)	Net income	Deficit	Western Hemisphere Trade Corporation deduction	Income subject to U.S. tax	U.S. income tax before credits	Foreign tax credit claimed	Investment credit	Distributions to stockholders except in own stock
	Total	Cost of sales and operations	Interest paid									
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All industries	**788,676,534**	**513,428,343**	**23,056,539**	**46,613,820**	**49,530,486**	**2,916,666**	**281,221**	**45,916,900**	**21,635,378**	**4,731,437**	**1,607,951**	**19,221,076**
Agriculture, forestry, and fishery	**533,564**	**441,721**	**13,246**	**49,958**	**52,608**	**2,653**	**47**	**47,612**	**22,748**	**211**	**1,002**	**8,229**
Mining	**7,348,019**	**4,896,837**	**252,974**	**142,687**	**359,791**	**217,105**	**17,855**	**295,725**	**141,897**	**81,346**	**13,666**	**262,171**
Metal mining	2,723,584	1,866,568	80,803	36,256	126,859	90,603	11,864	89,370	47,259	26,289	2,318	136,336
Coal mining	1,204,188	901,915	55,723	48,035	80,164	12,129	—	48,371	23,614	16,417	2,302	24,299
Crude petroleum and natural gas	2,782,923	1,765,012	64,395	66,918	155,613	88,695	1,942	135,419	64,895	13,957	8,945	86,371
Nonmetallic minerals (except fuels) mining	637,324	363,343	32,053	—8,522	17,155	25,677	4,049	12,565	6,129	4,683	101	33,165
Contract construction	**8,917,399**	**7,510,439**	**106,506**	**179,328**	**263,758**	**84,430**	**1,613**	**234,106**	**111,106**	**21,497**	**6,659**	**63,602**
Manufacturing	**527,198,683**	**371,776,221**	**9,703,474**	**36,189,782**	**37,626,445**	**1,436,663**	**252,134**	**35,194,734**	**16,757,912**	**4,075,262**	**982,482**	**13,570,230**
Food and kindred products	46,761,294	34,726,889	646,159	2,319,404	2,404,492	85,088	6,467	2,344,409	1,104,463	242,571	60,581	894,654
Tobacco manufactures	6,295,931	3,359,682	193,574	829,556	829,556	—	226	790,226	376,155	29,997	14,263	272,679
Textile mill products	8,977,410	7,030,282	149,696	356,199	375,983	19,784	—	383,985	170,548	12,074	21,384	120,670
Apparel and other fabricated textile products	4,622,322	2,971,870	108,707	—270,650	140,929	411,578	516	133,038	63,406	5,668	2,848	67,877
Lumber and wood products, except furniture	6,043,170	4,163,258	148,292	506,598	507,171	573	62	514,030	183,550	6,240	22,160	163,618
Furniture and fixtures	1,272,958	888,403	15,843	78,686	85,536	6,850	22	84,434	39,997	807	1,773	18,877
Paper and allied products	14,359,016	9,805,163	304,850	985,903	990,164	4,261	736	980,435	434,953	70,936	36,930	704,143
Printing and publishing	7,760,668	4,626,439	100,045	673,578	700,744	26,766	1,754	675,667	310,832	22,197	12,630	198,287
Chemicals and allied products	49,480,240	31,401,121	766,990	5,037,788	5,068,461	26,674	34,003	4,928,999	2,337,445	457,671	136,300	1,894,636
Petroleum refining and related industries	89,049,042	62,556,535	1,357,671	5,652,657	5,677,993	25,336	135,973	4,285,802	2,172,533	1,524,810	116,982	3,052,883
Rubber and miscellaneous plastics products	10,954,349	7,323,152	179,900	722,817	727,913	5,096	157	719,839	342,787	58,380	25,727	194,359
Leather and leather products	2,773,716	2,006,758	53,570	97,212	111,748	14,536	—	93,552	44,540	993	2,258	66,001
Stone, clay, and glass products	9,261,604	6,203,550	135,770	734,898	734,898	—	1,339	721,054	338,506	43,637	27,976	262,633
Primary metal industries	36,499,123	26,292,116	950,863	1,283,987	1,384,960	100,973	38,118	1,161,807	547,833	152,458	77,983	680,763
Fabricated metal products, except machinery and transportation equipment	14,933,681	10,801,750	241,970	833,798	891,130	57,332	5,028	857,961	407,711	58,822	27,868	264,673
Machinery, except electrical	45,012,906	27,939,816	1,210,556	4,637,838	4,807,656	169,818	14,067	4,702,912	2,249,081	673,873	78,890	1,428,563
Electrical equipment and supplies	51,394,166	35,251,384	945,261	3,063,702	3,261,375	197,672	6,592	3,103,074	1,452,765	190,449	117,590	990,358
Motor vehicles and equipment	77,458,691	63,351,297	1,198,112	6,163,717	6,175,730	12,013	3,676	6,122,719	2,939,320	345,302	123,734	1,794,824
Transportation equipment, except motor vehicles	28,341,550	20,972,924	730,414	735,816	919,321	183,505	1,163	807,003	382,338	31,681	42,510	227,866
Scientific instruments, photographic equipment, watches and clocks	10,115,588	6,276,635	114,015	1,397,415	1,439,034	41,618	1,535	1,419,640	677,253	134,352	21,881	390,490
Miscellaneous manufactured products, and manufacturing not allocable	5,831,255	3,613,137	151,118	348,463	393,651	45,188	700	383,339	181,897	12,344	10,208	80,597
Transportation, communication, electric, gas, and sanitary services	**69,631,137**	**42,068,620**	**3,700,950**	**3,593,293**	**4,088,428**	**495,135**	**5,734**	**3,902,383**	**1,870,797**	**46,540**	**452,422**	**2,946,867**
Transportation	26,880,838	17,265,474	984,716	98,497	558,491	459,994	4,068	484,122	222,831	13,636	82,409	440,726
Water Transportation	1,727,482	1,268,581	66,147	—21,976	45,895	67,871	20	33,661	15,240	844	2,501	19,688
Other transportation	25,153,356	16,016,892	918,569	120,473	512,595	392,122	4,048	430,461	207,591	12,792	59,908	421,038
Communication	31,570,992	17,525,542	1,856,943	2,861,872	2,876,930	15,058	1,230	2,805,832	1,350,538	25,739	316,295	1,896,933
Electric, gas, and sanitary services	11,179,307	7,257,604	859,291	632,924	653,007	20,083	436	632,429	297,428	7,165	73,718	609,208
Wholesale and retail trade[2]	**85,211,414**	**59,843,588**	**1,128,807**	**2,197,152**	**2,493,091**	**295,939**	**2,110**	**2,325,552**	**1,102,087**	**171,021**	**57,500**	**778,902**
Wholesale trade	24,651,604	20,621,620	313,451	722,236	823,565	101,329	1,878	712,845	337,706	105,519	10,542	141,848
Groceries and related products	3,128,968	2,339,235	28,094	126,440	139,974	13,534	496	131,046	60,660	3,551	3,978	47,358
Machinery, equipment, and supplies	2,220,194	1,671,520	27,747	113,677	122,199	8,522	356	90,074	42,827	2,411	1,373	13,011
Miscellaneous wholesale trade	19,299,442	16,610,864	257,609	482,120	561,392	79,273	1,027	491,725	234,219	99,557	5,191	81,279
Drugs, chemicals, and allied products	3,578,242	2,749,313	84,603	167,308	177,924	10,616	122	128,615	61,864	50,667	381	26,508
Petroleum and petroleum products	1,874,297	1,802,719	11,261	84,696	85,592	896	96	85,463	41,004	38,870	147	—
Other miscellaneous wholesale trade	13,846,903	12,058,832	161,745	230,115	297,876	67,761	809	277,647	131,551	10,020	4,663	54,771
Retail trade	59,834,058	38,813,923	795,554	1,453,674	1,648,284	194,610	232	1,593,701	757,137	65,488	44,826	629,506
General merchandise stores	34,348,848	19,553,768	676,772	1,253,411	1,282,300	28,889	—	1,240,485	590,301	55,329	28,130	503,962
Food stores	20,362,154	15,917,329	47,708	77,640	209,780	132,140	—	209,448	100,598	996	10,016	80,146
Automotive dealers and service stations	638,217	537,515	14,406	15,412	16,006	594	—	15,318	8,933	6,298	99	2,403
Apparel and accessory stores	670,879	474,248	8,099	16,224	20,267	4,043	—	14,188	6,803	3	250	10,540
Furniture, home furnishings and equipment stores	85,372	45,670	4,959	—3,138	744	3,882	—	460	207	—	2	1,495
Eating and drinking places	1,485,241	651,797	16,586	47,344	69,750	22,406	—	67,040	31,340	1,259	3,771	9,304
Other retail trade	2,243,348	1,633,596	27,023	46,780	49,437	2,657	232	46,782	20,955	1,609	2,556	21,654
Finance, insurance, and real estate	**58,235,967**	**20,603,272**	**7,766,359**	**3,689,248**	**3,928,931**	**239,682**	**1,186**	**3,353,244**	**1,558,863**	**330,179**	**67,844**	**1,464,233**
Banking	12,552,045	140,257	6,045,203	751,173	861,056	49,883	434	789,388	366,337	201,198	34,645	690,211
Credit agencies other than banks	3,518,657	1,036,269	832,974	142,757	176,177	33,420	103	168,436	81,210	17,831	5,767	170,083
Security and commodity brokers, dealers, exchanges, and services	2,254,232	33,414	237,801	215,661	270,621	54,960	41	268,108	125,533	2,638	4,921	40,774
Holding and other investment companies	475,038	99,607	54,396	63,863	88,635	24,773	—	65,769	30,201	20,600	571	60,760
Insurance carriers	37,814,950	18,621,848	435,874	2,461,916	2,471,564	9,648	531	1,950,959	905,160	85,536	20,400	475,527
Insurance agents, brokers, and services	502,743	47,580	17,469	65,719	77,992	12,273	—	74,519	35,502	2,082	804	20,221
Real estate	1,118,302	624,296	142,641	—11,841	42,884	54,726	77	36,064	14,921	294	736	6,657
Services	**11,500,352**	**6,287,646**	**384,225**	**572,374**	**717,434**	**145,061**	**541**	**573,543**	**269,966**	**25,382**	**28,377**	**128,842**
Hotels and other lodging places	1,855,171	936,521	65,097	151,500	153,456	1,956	8	91,674	43,946	901	4,371	22,582
Personal services	598,285	337,013	12,138	46,673	46,673	—	—	46,117	22,087	1,309	1,973	2,219
Business services	5,030,656	2,960,129	150,550	238,590	316,773	78,182	96	276,946	131,314	11,546	6,210	77,732
Automobile services, and miscellaneous repair services	892,192	398,803	47,238	6,704	13,764	7,060	—	12,093	5,889	96	2,819	4,739
Amusement and recreation services	1,884,655	916,300	74,000	59,357	87,840	28,483	192	82,677	29,951	7,098	9,278	11,297
Other services	1,239,393	738,880	35,203	69,549	98,928	29,380	245	84,045	36,780	4,432	1,726	8,273
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 16.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry of U.S. Corporation Filing the Return—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Major industry of U.S. corporation filing the return	Controlled Foreign Corporations											
	Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from—			
					Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits	All related persons	U.S. corporation filing return		
										Total	Sales of stock in trade	Compensation received for certain services
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All industries	**29,221**	**167,829,988**	**172,407,222**	**15,356,478**	**16,942,938**	**5,595,130**	**5,161,180**	**3,990,258**	**26,489,733**	**14,082,880**	**7,006,195**	**484,454**
Agriculture, forestry, and fishery	**86**	**73,918**	**33,942**	**686**	**2,938**	**120**	**—**	**—**	**6,376**	**5,291**	**1,080**	**15**
Mining	**549**	**1,823,165**	**1,698,517**	**140,533**	**184,403**	**26,821**	**63,520**	**50,865**	**197,516**	**111,670**	**7,594**	**4,799**
Metal mining	165	755,171	1,010,891	52,576	88,168	10,989	50,231	46,874	76,123	34,830	3,215	3,995
Coal mining	38	42,504	41,126	4,047	4,145	1,730	8,794	1,377	1,355	1,293	1,203	14
Crude petroleum and natural gas	330	808,516	633,598	82,148	92,328	13,814	4,207	2,351	118,341	73,848	1,539	790
Nonmetallic minerals (except fuels) mining	16	16,974	12,901	1,762	1,762	289	288	262	1,699	1,699	1,637	—
Contract construction	**624**	**1,985,716**	**2,145,752**	**92,000**	**132,831**	**29,329**	**28,136**	**11,768**	**137,092**	**18,811**	**1,289**	**4,790**
Manufacturing	**20,818**	**132,760,267**	**146,867,568**	**13,655,249**	**14,833,065**	**5,007,571**	**4,684,143**	**3,603,187**	**20,196,667**	**9,781,792**	**6,739,427**	**425,124**
Food and kindred products	2,014	7,621,368	10,018,243	839,189	923,419	319,578	290,372	221,815	664,618	305,086	228,164	2,484
Tobacco manufactures	151	1,020,304	1,200,820	125,666	143,715	42,792	42,394	27,932	163,577	28,035	4,309	2,445
Textile mill products	266	935,282	763,800	46,266	59,886	20,195	18,794	9,043	72,516	26,474	23,010	1,110
Apparel and other fabricated textile products	305	587,152	651,226	54,488	59,785	20,418	9,528	8,461	40,230	24,072	18,137	4,062
Lumber and wood products, except furniture	126	738,986	649,268	44,847	51,820	14,036	6,287	4,457	236,873	214,690	69,705	92
Furniture and fixtures	56	107,152	139,112	12,198	12,385	4,548	1,243	843	3,917	1,077	259	93
Paper and allied products	539	3,265,855	2,917,808	391,604	403,267	125,829	61,439	50,546	350,832	124,362	67,557	2,088
Printing and publishing	571	1,026,142	1,045,213	99,516	115,118	40,820	27,218	20,390	148,039	26,129	18,440	1,914
Chemicals and allied products	3,972	18,011,668	15,772,538	1,912,925	2,080,730	687,207	595,510	444,612	1,736,362	763,548	376,877	25,017
Petroleum refining and related industries	1,479	31,490,798	34,005,863	2,541,559	2,859,158	714,506	1,282,368	1,057,240	7,544,671	2,928,122	1,592,413	98,005
Rubber and miscellaneous plastics products	498	3,218,578	3,303,591	241,264	264,172	96,348	68,801	58,794	413,326	94,915	83,833	1,433
Leather and leather products	124	222,442	469,356	23,526	24,697	4,797	4,447	741	18,947	10,900	7,893	—
Stone, clay, and glass products	391	1,792,291	1,415,370	759,606	769,987	332,534	210,007	201,376	452,507	319,632	305,301	7,406
Primary metal industries	921	5,829,914	13,017,634	321,354	378,064	78,886	222,886	117,779	509,229	184,655	126,800	2,231
Fabricated metal products, except machinery and transportation equipment	932	2,983,804	3,602,055	297,905	319,814	116,827	83,682	65,033	152,583	78,967	59,592	2,044
Machinery, except electrical	2,743	17,569,987	16,058,523	2,669,318	2,788,203	1,102,716	829,317	622,781	1,481,655	866,362	427,819	211,346
Electrical equipment and supplies	2,568	13,032,650	13,691,419	1,121,812	1,237,988	388,005	330,145	252,600	2,039,838	703,868	561,623	39,836
Motor vehicles and equipment	1,177	14,972,558	17,950,880	1,404,455	1,511,908	596,812	418,443	294,511	3,196,734	2,588,193	2,471,660	16,688
Transportation equipment, except motor vehicles	842	3,568,123	1,813,150	205,145	232,433	78,991	32,373	18,538	503,381	285,596	162,490	4,829
Scientific instruments, photographic equipment, watches and clocks	912	4,029,533	7,582,484	476,193	518,150	192,090	141,226	120,324	390,069	150,742	77,624	1,081
Miscellaneous manufactured products, and manufacturing not allocable	430	714,679	601,415	66,413	78,365	25,639	7,665	5,369	76,796	54,368	35,819	2,890
Transportation, communication, electric, gas, and sanitary services	**1,120**	**5,791,953**	**3,193,036**	**348,166**	**413,317**	**98,311**	**87,517**	**64,705**	**313,401**	**118,762**	**27,990**	**15,058**
Transportation	693	2,994,306	1,406,552	145,657	191,655	26,897	37,551	23,589	206,426	63,971	12,426	1,157
Water transportation	233	854,362	382,970	47,519	69,307	2,734	9,655	7,172	71,034	22,532	—	174
Other transportation	459	2,139,945	1,023,581	98,138	122,348	24,163	27,896	16,416	135,392	41,439	12,426	983
Communication	213	1,736,126	1,126,969	136,860	146,734	55,105	43,652	37,879	43,378	29,393	610	13,549
Electric, gas, and sanitary services	214	1,059,519	659,516	65,648	74,928	16,310	6,314	3,237	63,597	25,398	14,954	351
Wholesale and retail trade[2]	**2,223**	**6,002,542**	**10,105,100**	**608,798**	**696,152**	**224,078**	**146,215**	**138,370**	**888,105**	**245,248**	**192,095**	**8,328**
Wholesale trade	1,597	2,781,740	5,477,654	246,105	296,682	76,950	30,660	26,140	356,143	223,627	188,701	3,669
Groceries and related products	162	249,299	383,384	35,030	37,036	11,805	2,962	1,926	49,771	35,802	31,141	2
Machinery, equipment, and supplies	264	204,355	286,884	21,268	28,340	9,613	1,903	1,815	12,366	10,128	2,288	663
Miscellaneous wholesale trade	1,171	2,328,087	4,805,385	189,806	231,307	55,532	25,795	22,400	293,987	177,696	155,274	3,204
Drugs, chemicals, and allied products	279	607,083	1,183,410	42,993	70,651	8,940	1,935	1,164	16,854	2,999	45	50
Petroleum and petroleum products	12	155,712	227,474	24,024	24,596	9,410	10,142	10,142	26,573	25,543	25,543	—
Other miscellaneous wholesale trade	880	1,365,291	3,394,501	122,789	136,057	37,182	13,718	11,094	250,560	149,154	129,686	3,154
Retail trade	623	3,219,455	4,627,337	363,974	399,470	147,128	115,555	112,230	531,962	21,621	3,393	2,459
General merchandise stores	283	2,467,032	2,161,250	312,021	328,430	122,007	111,649	108,754	77,212	14,551	3	1,957
Food stores	67	501,627	1,734,203	38,153	49,312	20,196	1,914	1,913	438,180	6,421	3,391	422
Automotive dealers and service stations	5	12,575	4,456	−1,548	169	68	—	—	555	555	—	8
Apparel and accessory stores	69	20,245	552,802	3,045	3,109	714	—	—	38	13	—	—
Furniture, home furnishings and equipment stores	7	2,564	15	−107	—	—	—	—	8	—	—	—
Eating and drinking places	114	136,414	77,942	7,844	12,286	1,488	1,535	1,387	13,348	−1,149	—	72
Other retail trade	58	78,997	96,669	4,768	6,162	2,656	457	176	2,623	1,229	—	—
Finance, insurance, and real estate	**1,948**	**17,581,917**	**4,553,105**	**389,672**	**532,600**	**161,314**	**120,713**	**98,983**	**4,654,379**	**3,749,300**	**25,193**	**5,488**
Banking	340	7,173,472	648,496	85,434	93,347	26,056	17,552	14,898	4,122,851	3,586,219	—	906
Credit agencies other than banks	208	1,622,472	435,722	94,762	104,332	41,588	25,523	20,029	117,399	46,500	2,790	66
Security and commodity brokers, dealers, exchanges, and services	139	533,665	162,903	19,281	21,179	4,039	3,387	3,083	61,997	50,796	15,615	877
Holding and other investment companies	414	1,511,975	2,042,487	169,361	187,573	60,982	55,462	52,571	129,261	11,506	6,526	—
Insurance carriers	546	6,396,092	1,075,502	−1,017	98,895	19,143	16,481	6,301	192,601	47,003	—	3,639
Insurance agents, brokers, and services	89	126,629	41,846	11,099	11,474	3,929	2,000	2,000	2,758	2,495	—	—
Real estate	212	217,611	146,150	10,751	15,799	5,577	308	101	27,512	2,781	263	—
Services	**1,855**	**2,010,510**	**3,810,201**	**121,375**	**147,633**	**47,585**	**30,936**	**22,380**	**96,195**	**52,006**	**11,527**	**2,852**
Hotels and other lodging places	65	232,960	78,049	−165	8,665	1,506	2,653	798	13,599	2,654	—	—
Personal services	57	86,708	71,378	10,032	10,396	3,566	2,880	2,557	7,303	1,243	1,148	89
Business services	997	1,231,670	2,891,748	73,405	84,272	27,383	16,005	13,103	39,811	20,315	7,952	1,667
Automobile services, and miscellaneous repair services	77	122,354	104,572	8,720	8,956	3,327	—	—	170	170	30	—
Amusement and recreation services	347	217,283	552,977	23,467	26,264	7,427	7,503	4,432	27,614	25,519	1,837	311
Other services	313	119,534	111,477	5,915	11,139	4,436	1,895	1,490	7,699	2,105	560	785
Nature of business not allocable	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 16.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry of U.S. Corporation Filing the Return—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Major industry of U.S. corporation filing the return	Controlled Foreign Corporations—Continued											
	Receipts by foreign corporations from—Continued											
	U.S. corporation filing return—Continued				Any corporations controlled by the U.S. corporation filing return							
	Amounts borrowed	Dividends received	Interest, rents, and royalties received	Premiums received for insurance or reinsurance	Total	Sales of stock in trade	Compensation received for certain services	Amounts borrowed	Dividends received	Interest, rents, and royalties received	Premiums received for insurance or reinsurance	Others[1]
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All industries	**5,911,029**	**70,383**	**287,671**	**81,123**	**11,686,132**	**4,052,734**	**2,167,658**	**2,910,337**	**1,017,481**	**1,061,231**	**103,924**	**720,722**
Agriculture, forestry, and fishery	**3,901**	—	—	—	**1,079**	**18**	—	**965**	—	**99**	—	**5**
Mining	**92,286**	**179**	**1,504**	**5,218**	**85,720**	**8,533**	**3,472**	**26,065**	**21,055**	**24,477**	**826**	**129**
Metal mining	27,485	—	119	7	41,165	3,003	99	2,772	21,015	13,555	37	126
Coal mining	—	—	—	76	63	—	—	—	40	21	2	—
Crude petroleum and natural gas	64,801	179	1,385	5,135	44,493	5,530	3,373	23,293	—	10,902	787	—
Nonmetallic minerals (except fuels) mining	—	—	—	—	—	—	—	—	—	—	—	—
Contract construction	**10,515**	**3**	**1,809**	**384**	**118,282**	**942**	**73,006**	**5,341**	**2,431**	**34,140**	**1,175**	—
Manufacturing	**2,121,154**	**57,451**	**202,639**	**38,395**	**10,143,309**	**3,544,388**	**2,035,879**	**2,342,699**	**935,898**	**924,631**	**79,811**	**271,566**
Food and kindred products	48,815	408	18,986	3,457	354,820	181,517	15,829	61,784	45,336	29,475	4,905	4,712
Tobacco manufactures	14,379	—	6,385	—	135,542	36,985	16,236	34,250	29,539	4,007	—	—
Textile mill products	843	229	2,434	—	43,789	11,056	1,680	21,237	6,824	1,820	—	253
Apparel and other fabricated textile products	1,536	—	14	—	16,157	12,308	1,733	342	230	752	—	—
Lumber and wood products, except furniture	143,241	—	—	—	15,017	—	915	12,139	349	1,593	—	7,166
Furniture and fixtures	467	—	258	—	2,812	1,648	486	635	22	22	—	26
Paper and allied products	28,617	2,452	8,249	3,270	202,879	111,857	7,402	49,237	8,067	23,566	6	23,560
Printing and publishing	2,154	75	761	—	114,733	103,730	1,048	2,625	2,351	3,659	—	7,178
Chemicals and allied products	306,450	916	22,872	12,322	963,543	248,239	83,634	388,110	107,732	73,944	811	9,271
Petroleum refining and related industries	1,131,768	34,431	55,164	6,710	4,588,030	1,097,094	1,448,968	968,182	438,005	531,362	33,508	28,519
Rubber and miscellaneous plastics products	1,961	58	109	—	316,717	285,005	6,137	10,002	1,641	5,216	23	1,694
Leather and leather products	1,295	477	203	—	8,047	3,005	15	37	4,353	224	—	—
Stone, clay, and glass products	2,948	7	3,750	—	132,609	114,300	2,032	2,375	2,224	5,744	111	267
Primary metal industries	26,105	5,517	3,301	105	253,031	103,060	40,359	45,929	16,516	42,453	—	71,541
Fabricated metal products, except machinery and transportation equipment	8,694	283	7,154	376	73,816	41,965	3,072	5,719	11,325	8,056	—	—200
Machinery, except electrical	137,754	5,864	28,997	10,796	590,737	210,574	76,227	110,963	100,228	67,158	946	24,556
Electrical equipment and supplies	59,563	4,391	8,490	35	1,297,784	830,193	80,969	188,810	93,043	35,545	34,147	38,186
Motor vehicles and equipment	68,736	15	11,250	517	600,053	51,005	226,463	225,719	34,585	45,411	2,509	8,488
Transportation equipment, except motor vehicles	85,998	332	10,064	100	216,022	55,609	14,680	113,262	10,294	16,867	2,244	1,763
Scientific instruments, photographic equipment, watches and clocks	48,139	-1,150	5,623	708	194,743	36,277	7,032	93,050	22,890	26,189	800	44,584
Miscellaneous manufactured products, and manufacturing not allocable	3,691	846	8,577	—	22,426	8,959	982	8,292	342	1,759	—	—
Transportation, communication, electric, gas, and sanitary services	**24,595**	**8,164**	**14,865**	**19,671**	**184,067**	**35,460**	**10,279**	**100,824**	**13,032**	**22,637**	**1,219**	**10,571**
Transportation	15,684	—	8,454	18,549	132,627	11,547	2,982	95,230	5,713	16,164	766	9,826
Water transportation	10,007	—	3,231	2,826	38,674	3,926	1,396	24,192	1,586	7,017	453	9,826
Other transportation	5,677	—	5,223	15,723	93,953	7,622	1,587	71,038	4,127	9,148	303	—
Communication	554	8,163	5,798	—	13,985	3,824	373	2,552	5,606	1,239	—	—
Electric, gas, and sanitary services	8,357	1	613	1,121	37,455	20,089	6,924	3,042	1,713	5,234	453	744
Wholesale and retail trade[2]	**24,357**	—	**10,461**	**950**	**570,160**	**450,895**	**17,370**	**64,410**	**8,080**	**16,594**	**19**	**72,698**
Wholesale trade	19,512	—	4,343	118	60,085	27,706	9,057	10,361	1,275	5,420	19	72,432
Groceries and related products	3,109	—	1,456	—	13,969	7,718	2,683	2,909	—	148	—	—
Machinery, equipment, and supplies	6,085	—	750	—	2,045	2	—	1,339	—	47	—	212
Miscellaneous wholesale trade	10,318	—	2,137	118	44,071	19,986	6,374	6,114	1,275	5,225	19	72,220
Drugs, chemicals, and allied products	2,059	—	479	—	5,414	2,149	906	1,174	360	578	19	8,440
Petroleum and petroleum products	—	—	—	—	1,030	480	226	—	—	33	—	—
Other miscellaneous wholesale trade	8,259	—	1,659	118	37,626	17,358	5,241	4,940	914	4,613	—	63,780
Retail trade	4,845	—	6,117	832	510,075	423,190	8,313	54,049	4,806	11,274	—	266
General merchandise stores	5,935	—	2,698	—	62,453	262	2,441	38,011	3,625	9,676	—	208
Food stores	—	—	1,778	830	431,758	422,088	—	8,460	1,181	30	—	—
Automotive dealers and service stations	491	—	55	1	—	—	—	—	—	—	—	—
Apparel and accessory stores	—	—	13	—	25	—	—	—	—	19	—	—
Furniture, home furnishings and equipment stores	—	—	—	—	8	—	—	—	—	8	—	—
Eating and drinking places	−2,308	—	1,087	—	14,436	—	5,760	7,172	—	1,505	—	58
Other retail trade	727	—	486	—	1,394	840	112	405	—	37	—	—
Finance, insurance, and real estate	**3,619,387**	**4,520**	**34,814**	**16,505**	**539,331**	**8,928**	**18,985**	**352,530**	**34,316**	**50,839**	**20,875**	**365,748**
Banking	3,568,819	24	16,935	—	230,390	344	1,281	215,642	2,292	10,054	—	304,242
Credit agencies other than banks	38,310	1,840	1,962	1,132	68,821	—	1,707	23,839	10,496	31,898	40	2,078
Security and commodity brokers, dealers, exchanges, and services	60	—	7	—	11,201	—	404	144	412	210	—	—
Holding and other investment companies	1,794	2,504	683	—	59,764	8,453	8,619	21,248	18,062	2,940	—	57,991
Insurance carriers	9,170	152	12,169	15,373	144,161	131	5,705	71,815	3,018	4,544	20,835	1,437
Insurance agents, brokers, and services	47	—	2,390	—	263	—	137	100	—	2	—	—
Real estate	1,186	—	668	—	24,731	—	1,131	20,142	36	1,190	—	—
Services	**14,834**	**66**	**21,579**	—	**44,183**	**3,572**	**8,667**	**17,502**	**4,668**	**7,714**	—	**6**
Hotels and other lodging places	2,292	—	362	—	10,945	416	—	8,795	591	1,142	—	—
Personal services	—	—	6	—	6,060	—	560	3,852	1,192	423	—	—
Business services	8,622	9	1,491	—	19,490	2,642	5,648	1,082	2,884	5,426	—	6
Automobile services, and miscellaneous repair services	140	—	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services	3,268	57	19,678	—	2,096	—	177	1,299	—	401	—	—
Other services	512	—	41	—	5,593	514	2,282	2,475	—	322	—	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 16.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Major Industry of U.S. Corporation Filing the Return—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Major industry of U.S. corporation filing the return	Controlled Foreign Corporations—Continued													
	Payments by foreign corporations to—													
	All related persons	U.S. corporation filing return						Any corporations controlled by the U.S corporation filing return						Others[1]
		Total	Purchases of stock in trade	Compensation paid for certain services	Amounts loaned	Dividends paid	Interest, rents, and royalties paid	Total	Purchases of stock in trade	Compensation paid for certain services	Amounts loaned	Dividends paid	Interest, rents, and royalties paid	
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
All industries	**33,875,913**	**19,804,204**	**10,903,888**	**805,916**	**3,025,120**	**3,209,675**	**1,336,043**	**13,067,074**	**6,422,170**	**1,366,020**	**2,355,265**	**1,472,418**	**1,032,499**	**1,004,834**
Agriculture, forestry, and fishery	**5,874**	**4,476**	**3,425**	**217**	**89**	—	**737**	**1,198**	**1,141**	—	—	—	**58**	—
Mining	**216,208**	**106,367**	**9,451**	**13,163**	**16,226**	**35,006**	**18,670**	**108,226**	**32,100**	**4,248**	**9,816**	**24,467**	**20,575**	**1,615**
Metal mining	82,121	35,211	1,772	1,813	6,181	22,776	1,996	46,002	2,179	965	2,897	23,427	16,496	908
Coal mining	10,338	8,572	38	584	—	7,754	191	1,058	3	—	—	1,040	15	708
Crude petroleum and natural gas	120,767	59,602	5,020	10,729	10,045	4,207	16,482	61,165	29,919	3,283	6,919	—	4,064	—
Nonmetallic minerals (except fuels) mining	2,982	2,982	2,620	37	—	269	—	—	—	—	—	—	—	—
Contract construction	**219,644**	**94,012**	**6,712**	**44,767**	**4,090**	**22,454**	**11,324**	**125,617**	**3,397**	**70,646**	**10,682**	**4,420**	**35,019**	**14**
Manufacturing	**29,894,518**	**17,541,393**	**10,406,010**	**685,078**	**1,857,442**	**2,984,639**	**1,145,688**	**11,670,813**	**5,859,709**	**1,220,906**	**2,054,495**	**1,343,811**	**858,920**	**682,311**
Food and kindred products	773,379	433,058	121,867	27,212	75,100	157,881	39,832	320,054	90,608	21,568	63,601	89,701	26,372	20,267
Tobacco manufactures	332,492	241,151	84,022	3,289	131,708	12,577	7,718	91,341	36,252	13,944	6,059	29,605	3,785	—
Textile mill products	76,600	61,422	21,044	3,771	19,713	11,116	3,468	15,177	1,402	2,305	1,014	7,141	2,422	—
Apparel and other fabricated textile products	81,279	45,301	28,296	1,426	845	6,874	7,062	35,977	28,637	551	296	2,552	1,429	—
Lumber and wood products, except furniture	53,381	32,713	13,979	326	416	3,171	9,570	18,561	—	1,401	542	3,071	13,143	2,107
Furniture and fixtures	7,786	6,356	2,396	818	1,502	1,150	249	1,420	291	376	635	76	42	—
Paper and allied products	443,588	344,226	201,749	6,020	45,745	39,902	43,172	90,719	21,036	5,154	23,667	13,246	25,278	8,643
Printing and publishing	92,393	72,362	33,088	4,359	31	19,158	13,213	22,350	10,893	1,578	356	5,822	2,125	−2,319
Chemicals and allied products	3,440,317	2,049,101	993,125	101,671	432,445	398,869	180,114	1,369,292	580,024	115,997	368,724	138,259	102,811	21,923
Petroleum refining and related industries	9,224,767	3,358,235	1,593,532	87,524	785,001	804,916	82,717	5,503,636	3,190,689	466,034	995,246	424,963	334,347	362,896
Rubber and miscellaneous plastics products	580,879	257,346	98,965	42,681	11,857	61,120	16,782	298,675	249,059	7,739	17,265	3,388	7,343	24,858
Leather and leather products	11,997	4,955	3,597	134	—	54	1,058	7,043	1,935	8	3	4,394	284	—
Stone, clay, and glass products	905,650	643,665	581,324	10,082	670	37,271	6,785	258,315	68,079	2,218	3,388	171,174	7,015	3,670
Primary metal industries	750,206	478,054	259,261	9,416	10,485	153,754	16,729	249,631	76,260	42,188	43,069	48,144	38,549	22,521
Fabricated metal products, except machinery and transportation equipment	302,893	216,932	101,046	22,163	2,947	60,495	13,829	82,507	51,602	2,876	4,681	12,474	7,184	3,455
Machinery, except electrical	4,042,619	3,357,730	1,878,519	169,199	85,012	618,301	471,952	649,681	262,658	79,954	83,578	123,393	73,756	35,208
Electrical equipment and supplies	2,683,280	1,349,096	953,699	44,867	53,670	117,794	95,250	1,316,219	693,147	113,016	193,589	190,771	75,384	17,963
Motor vehicles and equipment	4,334,448	3,682,677	3,026,829	122,803	68,649	344,992	35,991	642,791	121,486	304,420	73,836	40,716	72,679	8,980
Transportation equipment, except motor vehicles	482,123	282,988	102,986	7,692	113,086	6,867	49,192	196,298	33,386	17,893	83,097	20,395	38,486	2,836
Scientific instruments, photographic equipment, watches and clocks	1,138,940	523,742	320,104	15,533	17,351	121,720	41,246	466,312	324,411	20,002	61,374	6,097	27,132	148,886
Miscellaneous manufactured products, and manufacturing not allocable	135,502	100,271	74,581	4,091	9	6,665	7,759	34,814	18,054	1,668	12,471	431	1,355	417
Transportation, communication, electric, gas, and sanitary services	**389,452**	**203,161**	**107,036**	**20,814**	**7,727**	**26,995**	**30,280**	**186,136**	**28,042**	**10,899**	**69,452**	**37,805**	**37,386**	**155**
Transportation	170,841	38,941	3,031	4,703	7,297	7,738	7,011	131,745	12,188	7,928	63,034	21,475	25,021	155
Water transportation	50,765	12,470	44	789	280	4,997	3,279	38,141	2,812	2,537	21,964	2,413	7,546	155
Other transportation	120,076	26,471	2,987	3,914	7,017	2,742	3,732	93,604	9,376	5,391	41,070	19,062	17,475	—
Communication	134,755	114,408	68,768	15,289	295	16,495	13,028	20,346	1,604	455	3,624	13,510	1,003	—
Electric, gas, and sanitary services	83,857	49,812	35,237	823	135	2,762	10,241	34,045	14,249	2,516	2,794	2,820	11,361	—
Wholesale and retail trade[2]	**1,149,327**	**464,387**	**347,550**	**18,931**	**22,592**	**59,382**	**9,084**	**595,184**	**484,965**	**18,709**	**44,847**	**11,863**	**22,603**	**89,756**
Wholesale trade	520,452	365,746	303,215	10,164	21,035	21,139	6,660	94,486	61,159	10,081	7,472	5,602	6,774	60,220
Groceries and related products	40,399	22,829	15,018	747	1,096	2,780	2,843	17,570	14,488	—	2,169	13	126	—
Machinery, equipment, and supplies	39,082	22,406	13,579	2,908	1,020	1,828	1,655	16,010	12,944	909	873	—	521	666
Miscellaneous wholesale trade	440,971	320,511	274,617	6,510	18,919	16,531	2,162	60,906	33,727	9,172	4,430	5,588	6,127	59,554
Drugs, chemicals, and allied products	75,185	6,728	3,169	1,895	377	166	168	15,244	5,295	4,018	—	1,537	4,105	53,213
Petroleum and petroleum products	11,281	11,128	95	891	—	10,142	—	153	—	153	—	—	—	—
Other miscellaneous wholesale trade	354,506	302,656	271,352	3,724	18,541	6,224	1,994	45,509	26,432	5,002	4,430	4,052	2,021	6,341
Retail trade	628,857	98,623	44,336	8,766	1,557	38,243	2,424	500,698	423,806	8,628	37,376	6,262	15,829	29,536
General merchandise stores	136,574	51,602	6,482	4,414	—	36,492	1,029	55,576	883	2,681	30,061	4,862	9,898	29,396
Food stores	458,967	34,322	31,396	2,352	—	411	76	424,625	421,060	174	(3)	1,181	2,210	20
Automotive dealers and service stations	127	—	—	—	—	—	—	127	—	—	—	—	25	—
Apparel and accessory stores	1,919	1,784	600	1,094	—	—	90	136	—	6	—	—	130	—
Furniture, home furnishings and equipment stores	68	—	—	—	—	—	—	68	—	—	—	—	68	—
Eating and drinking places	18,572	4,225	259	334	1,300	1,311	997	14,227	—	5,707	6,798	218	1,505	120
Other retail trade	12,630	6,690	5,598	573	257	29	231	5,939	2,063	61	518	—	1,993	—
Finance, insurance, and real estate	**1,873,237**	**1,304,449**	**15,055**	**9,865**	**1,107,003**	**61,215**	**91,643**	**338,638**	**6,760**	**30,175**	**156,426**	**40,850**	**52,254**	**230,150**
Banking	1,443,907	1,159,576	—	1,808	1,096,583	10,328	49,810	91,378	344	8,272	84,288	5,015	12,340	192,953
Credit agencies other than banks	152,287	48,876	3,841	1,856	2,159	11,324	29,695	84,057	726	3,222	38,094	12,004	29,899	19,354
Security and commodity brokers, dealers, exchanges, and services	24,743	14,919	5,633	239	—	2,535	428	9,824	486	183	468	150	214	—
Holding and other investment companies	94,746	31,896	2	1,236	—	25,226	3,305	45,299	5,202	8,522	8,122	17,865	4,838	17,550
Insurance carriers	137,612	43,053	5,580	3,603	5,426	11,248	7,929	94,296	—	7,301	38,478	4,147	2,986	263
Insurance agents, brokers, and services	2,675	782	—	53	—	388	41	1,913	—	138	107	1,527	22	—
Real estate	17,267	5,368	—	1,068	2,835	167	435	11,869	—	2,538	6,871	142	1,957	30
Services	**127,852**	**85,958**	**8,650**	**13,081**	**9,951**	**20,183**	**28,617**	**41,262**	**6,057**	**10,436**	**9,547**	**9,203**	**5,884**	**633**
Hotels and other lodging places	14,709	9,535	2,923	814	3,795	751	943	5,174	—	—	1,221	1,902	2,051	—
Personal services	9,823	2,543	—	918	—	1,530	94	7,280	—	560	5,051	1,190	437	—
Business services	47,091	27,894	2,850	8,870	2,224	11,266	1,933	18,565	5,483	5,916	846	3,610	2,480	633
Automobile services, and miscellaneous repair services	2,919	403	—	403	—	—	(4)	2,516	—	2,362	—	—	153	—
Amusement and recreation services	40,168	36,234	2,133	546	3,028	4,855	23,404	3,934	—	—	1,299	2,430	184	—
Other services	13,143	9,349	742	1,529	904	1,782	2,242	3,794	574	1,598	1,120	71	399	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—

[1] Ten percent or more U.S. shareholders of (1) Controlled Foreign Corporation other than controlling U.S. corporation or (2) U.S. corporation filing Form 2952.
[2] Includes "Wholesale and retail trade not allocable" which is not shown separately.
[3] Less than $500 per return.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 17.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Size of Total Assets of U.S. Corporation Filing the Return

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of total assets of U.S. corporation filing the return	U.S. corporations: Number of returns	U.S. corporations: Total assets	Receipts: Total	Receipts: Business receipts	Receipts: Interest on other than Government obligations	Receipts: Rents	Receipts: Royalties	Dividends received from foreign corporations: Number of returns	Dividends received from foreign corporations: Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	4,388	1,250,621,315	815,518,527	759,634,612	20,536,358	4,639,709	2,296,773	1,227	4,443,390
Zero assets	72	—	1,714,061	1,612,629	12,749	3,493	30,357	6	4,599
$1 under $10,000,000	1,988	6,952,124	10,200,601	9,747,484	39,948	58,304	39,285	240	24,772
$10,000,000 under $100,000,000	1,424	50,129,122	64,239,123	61,839,383	342,015	243,646	183,816	417	152,579
$100,000,000 under $250,000,000	374	59,937,205	66,563,409	63,588,960	465,165	303,646	147,697	176	295,544
$250,000,000 or more	530	1,133,602,863	672,801,333	622,846,176	19,676,482	4,030,420	1,895,619	388	3,965,897

Size of total assets of U.S. corporation filing the return	Receipts—Continued: Dividends received from foreign corporations—Continued: Foreign dividends not qualifying for special deduction: Number of returns	Foreign dividends not qualifying for special deduction: Amount	Dividends received from DISCs: Number of returns	Dividends received from DISCs: Amount	Constructive taxable income from related foreign corporations: Includable income of Controlled Foreign Corporations: Number of returns	Includable income of Controlled Foreign Corporations: Amount	Foreign dividend income from foreign taxes deemed paid (Gross-up): Number of returns	Foreign dividend income from foreign taxes deemed paid (Gross-up): Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	1,196	4,436,687	336	283,646	283	95,651	820	1,838,600
Zero assets	6	4,599	47	3,960	8	1,163	6	2,976
$1 under $10,000,000	220	23,984			63	2,064	128	12,990
$10,000,000 under $100,000,000	411	150,888	130	15,961	67	21,392	286	85,916
$100,000,000 under $250,000,000	176	295,524	49	17,847	40	14,639	125	153,129
$250,000,000 or more	383	3,961,692	110	245,878	105	56,393	275	1,583,589

Size of total assets of U.S. corporation filing the return	Deductions: Total	Deductions: Cost of sales and operations	Deductions: Interest paid	Net income (less deficit)	Net income: Number of returns	Net income: Amount	Deficit: Number of returns	Deficit: Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	768,676,534	513,428,343	23,056,539	46,613,820	3,361	49,530,486	1,025	2,916,666
Zero assets	1,660,835	1,136,222	55,360	57,577	62	71,073	10	13,496
$1 under $10,000,000	9,847,424	6,790,719	120,106	367,847	1,386	571,344	602	203,497
$10,000,000 under $100,000,000	61,232,112	43,833,050	952,106	3,045,270	1,130	3,633,952	292	588,682
$100,000,000 under $250,000,000	62,799,454	43,516,071	1,111,885	3,844,410	320	4,118,820	54	274,410
$250,000,000 or more	633,136,709	418,152,281	20,817,082	39,298,716	463	41,135,297	67	1,836,581

Size of total assets of U.S. corporation filing the return	Western Hemisphere Trade Corporation deduction: Number of returns	Western Hemisphere Trade Corporation deduction: Amount	Income subject to U.S. tax	U.S. income tax before credits	Foreign tax credit claimed: Number of returns	Foreign tax credit claimed: Amount	Investment credit	Distributions to stockholders except in own stock
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Total	234	281,221	45,916,900	21,835,378	1,761	4,731,437	1,607,951	19,221,076
Zero assets	3	321	65,646	28,670	18	6,557	2,092	8,744
$1 under $10,000,000	15	1,709	505,654	232,517	443	18,842	9,119	50,586
$10,000,000 under $100,000,000	55	5,030	3,329,967	1,576,365	637	151,550	73,236	749,837
$100,000,000 under $250,000,000	32	8,229	3,857,213	1,812,450	256	251,971	98,416	1,160,116
$250,000,000 or more	129	265,932	38,158,419	18,185,376	408	4,302,517	1,425,088	17,251,793

Size of total assets of U.S. corporation filing the return	Controlled Foreign Corporations: Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Number of foreign corporations	Current earnings and profits before taxes	Foreign income taxes (net)	Distributions: Total	Out of current earnings and profits
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Total	29,221	167,829,988	172,407,222	15,358,478	16,669	16,942,938	5,595,130	5,161,180	3,990,258
Zero assets	296	330,988	251,902	13,460	119	20,627	7,751	852	312
$1 under $10,000,000	3,384	1,510,544	1,557,914	141,884	1,626	178,097	54,172	25,118	18,754
$10,000,000 under $100,000,000	5,600	10,028,292	13,959,964	867,322	3,186	990,655	318,625	174,596	132,959
$100,000,000 under $250,000,000	3,618	10,266,809	15,656,459	1,164,155	2,192	1,264,202	409,236	366,072	265,442
$250,000,000 or more	16,323	145,693,356	140,980,983	13,169,657	9,546	14,489,357	4,805,346	4,594,543	3,572,790

Footnote at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 17.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Selected Transactions of Controlled Foreign Corporations, by Size of Total Assets of U.S. Corporation Filing the Return—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of total assets of U.S. corporation filing the return	Controlled Foreign Corporations—Continued							
	Receipts by foreign corporations from—							
	All related persons	U.S. corporation filing return						
		Total	Sales of stock in trade	Compensation received for certain services	Amounts borrowed	Dividends received	Interest, rents, and royalties received	Premiums received for insurance or reinsurance
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total	26,489,733	14,082,880	7,006,195	464,454	5,911,029	70,383	287,671	81,123
Zero assets	1,410	926	745	—	4	—	159	—
$1 under $10,000,000	190,510	144,574	94,475	9,998	23,977	3,852	4,710	—
$10,000,000 under $100,000,000	983,439	481,817	353,972	11,522	76,981	1,792	11,152	5,668
$100,000,000 under $250,000,000	952,770	473,486	291,330	14,454	116,999	2,045	18,420	7,087
$250,000,000 or more	24,361,604	12,982,077	6,265,673	428,480	5,693,067	62,694	253,230	68,368

Size of total assets of U.S. corporation filing the return	Receipts by foreign corporations from—Continued							
	Any corporations controlled by the U.S. corporation filing the return							Others[1]
	Total	Sales of stock in trade	Compensation received for certain services	Amounts borrowed	Dividends received	Interest, rents, and royalties received	Premiums received for insurance or reinsurance	
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Total	11,686,132	4,052,734	2,167,658	2,910,337	1,017,481	1,081,231	103,924	720,722
Zero assets	297	—	56	—	—	68	—	187
$1 under $10,000,000	44,694	24,791	8,870	5,830	486	1,585	—	1,242
$10,000,000 under $100,000,000	360,969	209,788	38,086	62,217	16,145	21,820	463	140,654
$100,000,000 under $250,000,000	467,148	192,612	42,424	72,982	82,510	37,570	8,341	12,137
$250,000,000 or more	10,813,025	3,625,543	2,078,223	2,769,308	918,340	1,020,187	95,121	566,502

Size of total assets of U.S. corporation filing the return	Payments by foreign corporations to—						
	All related persons	U.S. corporation filing return					
		Total	Purchases of stock in trade	Compensation paid for certain services	Amounts loaned	Dividends paid	Interest, rents, and royalties paid
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Total	33,875,913	19,804,204	10,903,888	805,916	3,025,120	3,209,875	1,336,043
Zero assets	32,287	28,572	4,826	332	—	277	21,375
$1 under $10,000,000	247,360	203,032	130,785	18,946	11,205	20,547	11,285
$10,000,000 under $100,000,000	1,353,335	885,960	561,344	67,811	18,754	123,890	78,057
$100,000,000 under $250,000,000	1,882,131	1,268,067	737,592	88,595	51,190	233,518	82,092
$250,000,000 or more	30,360,799	17,418,573	9,469,341	630,232	2,943,971	2,831,642	1,143,234

Size of total assets of U.S. corporation filing the return	Payments by foreign corporations to—Continued						
	Any corporations controlled by U.S. corporation filing the return						Others[1]
	Total	Purchases of stock in trade	Compensation paid for certain services	Amounts loaned	Dividends paid	Interest, rents, and royalties paid	
	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Total	13,067,074	6,422,170	1,366,020	2,355,265	1,472,418	1,032,499	1,004,634
Zero assets	3,353	—	2,398	—	131	726	362
$1 under $10,000,000	32,118	20,814	1,567	2,723	2,171	3,157	12,210
$10,000,000 under $100,000,000	435,578	268,686	48,551	49,109	27,867	26,240	31,797
$100,000,000 under $250,000,000	536,336	260,212	43,591	60,446	91,438	30,671	77,728
$250,000,000 or more	12,059,689	5,872,457	1,269,914	2,242,986	1,350,811	971,706	882,537

[1]Ten percent or more U.S. shareholders of (1) Controlled Foreign Corporation other than controlling U.S. corporation or (2) U.S. corporation filing Form 2952.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 18.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Industrial Division and Size of Total Assets of U.S. Corporation Filing the Return

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division and size of total assets of U.S. corporation filing the return	U.S. corporations										Constructive taxable income from related foreign corporations	
	Number of returns	Total assets	Receipts									
			Total	Business receipts	Interest on other than Government obligations	Rents	Royalties	Dividends received from foreign corporations		Dividends received from DISCs	Includable income of Controlled Foreign Corporations	Foreign dividend income resulting from foreign taxes deemed paid (Gross-up)
								Total	Foreign dividends not qualifying for special deduction			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Industries												
Total	4,388	1,250,621,315	815,518,527	759,634,612	20,536,358	4,639,709	2,296,773	4,443,390	4,436,687	283,646	95,651	1,838,600
Zero assets	72	—	1,714,061	1,612,629	12,749	3,493	30,357	4,599	4,599	15	1,163	2,976
$1 under $10,000,000	1,988	6,952,124	10,200,601	9,747,464	39,948	58,304	39,285	24,772	23,964	3,945	2,064	12,990
$10,000,000 under $100,000,000	1,424	50,129,122	64,239,123	61,839,383	342,015	243,646	183,816	152,579	150,888	15,961	21,392	85,916
$100,000,000 under $250,000,000	374	59,937,205	66,563,409	63,588,960	465,165	303,846	147,697	295,544	295,524	17,847	14,639	153,129
$250,000,000 or more	530	1,133,602,863	672,801,333	622,846,176	19,676,482	4,030,420	1,895,619	3,965,897	3,961,692	245,878	56,393	1,583,589
Agriculture, Forestry, and Fishery												
Total	22	801,762	683,558	661,550	7,841	987	3,428	390	390	—	—	30
Zero assets	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $10,000,000	11	51,343	45,623	44,284	216	324	—	2	2	—	—	—
$10,000,000 under $100,000,000	7	190,819	291,318	287,654	859	199	146	296	296	—	—	—
$100,000,000 under $250,000,000	4	559,600	346,617	329,612	6,766	464	3,282	92	92	—	—	30
$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Mining												
Total	165	14,757,964	7,469,743	7,053,452	78,084	39,409	20,825	54,908	54,888	7,590	3,710	18,739
Zero assets												
$1 under $10,000,000	85	130,823	91,443	80,577	629	67	3,338	30	30	—	—	—
$10,000,000 under $100,000,000	50	1,748,403	977,055	912,470	8,628	9,464	2,732	2,516	2,516	—	264	1,197
$100,000,000 under $250,000,000	14	2,357,641	1,151,260	1,034,841	21,886	23,745	1,986	3,525	3,505	335	—	—
$250,000,000 or more	16	10,521,097	5,249,985	5,025,564	46,941	6,133	12,769	48,837	48,837	7,255	3,446	17,542
Contract Construction												
Total	111	6,968,477	9,079,197	8,766,337	53,144	44,666	5,013	23,898	22,581	222	6,175	12,731
Zero assets												
$1 under $10,000,000	42	177,452	585,118	569,853	1,392	2,640	22	65	51	—	1,156	5
$10,000,000 under $100,000,000	48	1,775,814	3,168,292	3,078,686	12,574	20,392	2,165	4,399	3,096	—	15	341
$100,000,000 under $250,000,000	13	2,005,140	3,662,031	3,538,562	19,461	7,468	940	19,235	19,235	222	347	12,355
$250,000,000 or more	8	3,010,071	1,663,756	1,579,236	19,717	14,166	1,886	199	199	—	4,657	30
Manufacturing												
Total	2,357	523,774,439	562,106,734	537,575,694	3,941,105	2,231,177	2,089,764	3,975,088	3,970,565	257,957	72,522	1,662,867
Zero assets	26	—	1,415,898	1,330,286	9,279	3,282	30,219	4,454	4,454	15	—	2,943
$1 under $10,000,000	867	3,914,135	5,813,106	5,662,253	13,908	18,414	22,295	8,921	8,548	1,307	698	6,183
$10,000,000 under $100,000,000	912	32,009,563	41,994,622	40,806,444	159,933	118,819	127,237	98,661	98,586	11,843	18,174	61,006
$100,000,000 under $250,000,000	241	38,370,726	47,985,099	46,302,911	195,144	125,275	135,215	243,169	243,169	17,032	13,843	128,412
$250,000,000 or more	311	449,480,015	464,898,008	443,473,800	3,562,842	1,965,387	1,774,798	3,619,882	3,615,807	227,760	39,807	1,464,323
Transportation, Communication, Electric, Gas, and Sanitary Services												
Total	184	147,263,542	73,196,011	70,643,553	462,047	770,330	65,626	55,627	55,600	2,076	6,011	25,923
Zero assets	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $10,000,000	82	351,306	540,059	522,707	2,388	2,613	16	4,321	4,294	—	—	2,032
$10,000,000 under $100,000,000	41	1,636,120	1,663,223	1,580,410	8,768	4,549	1,960	6,943	6,943	2	43	1,418
$100,000,000 under $250,000,000	17	2,929,053	1,753,645	1,679,302	18,294	5,339	4,344	691	691	—	59	372
$250,000,000 or more	44	142,347,063	69,239,084	66,861,134	432,597	757,829	59,306	43,672	43,672	2,074	5,909	22,102
Wholesale and Retail Trade												
Total	629	49,205,484	87,349,131	83,498,049	413,783	243,430	24,587	192,493	192,365	15,189	747	57,516
Zero assets	36	—	48,943	48,006	242	25	97	131	131	—	7	28
$1 under $10,000,000	357	1,062,313	1,993,859	1,883,849	7,060	10,027	2,925	2,411	2,335	2,551	189	1,303
$10,000,000 under $100,000,000	170	5,658,139	10,280,120	9,979,533	44,628	28,161	11,598	7,540	7,487	4,064	121	2,262
$100,000,000 under $250,000,000	34	5,291,780	8,370,510	8,107,184	43,644	50,253	1,449	11,384	11,384	258	235	384
$250,000,000 or more	32	37,193,252	66,655,699	63,479,477	318,210	154,965	8,518	171,027	171,027	8,316	195	53,520
Finance, Insurance, and Real Estate												
Total	468	492,859,134	63,569,736	40,387,153	15,454,543	1,139,839	37,721	109,167	108,479	495	5,426	48,214
Zero assets	3	—	8,383	409	2,549	—	—	—	—	—	—	—
$1 under $10,000,000	237	616,764	229,044	119,532	9,520	20,640	8,031	6,577	6,280	—	1,176	2,144
$10,000,000 under $100,000,000	89	3,392,289	1,156,354	725,715	79,601	28,954	14,412	20,039	19,779	22	1,676	12,351
$100,000,000 under $250,000,000	34	5,614,718	1,682,723	1,169,613	143,659	27,822	183	14,348	14,348	—	—	9,669
$250,000,000 or more	105	483,235,363	60,493,232	38,371,884	15,219,214	1,062,423	15,095	68,203	68,073	473	2,374	24,049
Services												
Total	452	14,990,513	12,064,418	11,048,825	125,812	169,871	49,810	31,819	31,819	117	1,059	12,580
Zero assets	4	—	164,477	159,402	387	151	34	—	—	—	—	—
$1 under $10,000,000	310	647,988	978,709	938,937	5,129	3,615	2,665	2,459	2,459	87	(*)	1,328
$10,000,000 under $100,000,000	107	3,717,975	4,708,139	4,468,471	27,024	33,108	23,566	12,184	12,184	30	899	7,321
$100,000,000 under $250,000,000	17	2,808,547	1,611,524	1,426,935	16,311	63,480	298	3,100	3,100	—	155	1,908
$250,000,000 or more	14	7,816,002	4,601,569	4,055,080	76,961	69,517	23,247	14,076	14,076	—	5	2,023

Footnote at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 18.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Industrial Division and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division and size of total assets of U.S. corporation filing the return	U.S. corporations											
	Deductions			Net income (less deficit)	Net income	Deficit	Western Hemisphere Trade Corporation deduction	Income subject to U.S. tax	U.S. income tax before credits	Foreign tax credit claimed	Investment credit	Distributions to stockholders except in own stock
	Total	Cost of sales and operations	Interest paid									
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All Industries												
Total	**768,676,534**	**513,428,343**	**23,056,539**	**46,613,820**	**49,530,486**	**2,916,666**	**281,221**	**45,916,900**	**21,835,378**	**4,731,437**	**1,607,951**	**19,221,076**
Zero assets	1,660,835	1,136,222	55,360	57,577	71,073	13,496	321	65,646	28,670	6,557	2,092	8,744
$1 under $10,000,000	9,847,424	6,790,719	120,106	367,847	571,344	203,497	1,709	505,654	232,517	18,842	9,119	50,586
$10,000,000 under $100,000,000	61,232,112	43,833,050	952,106	3,045,270	3,633,952	588,682	5,030	3,329,967	1,576,365	151,550	73,236	749,837
$100,000,000 under $250,000,000	62,799,454	43,516,071	1,111,885	3,844,410	4,118,820	274,410	8,229	3,857,213	1,812,450	251,971	98,416	1,160,116
$250,000,000 or more	633,136,709	418,152,281	20,817,082	39,298,716	41,135,297	1,836,581	265,932	38,158,419	18,185,376	4,302,517	1,425,088	17,251,793
Agriculture, Forestry, and Fishery												
Total	**633,564**	**441,721**	**13,246**	**49,956**	**52,608**	**2,653**	**47**	**47,612**	**22,748**	**211**	**1,002**	**8,229**
Zero assets	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $10,000,000	47,857	28,150	1,256	−2,302	350	2,653	—	350	149	—	64	165
$10,000,000 under $100,000,000	274,409	206,921	2,547	16,909	16,909	—	—	15,811	7,552	48	382	2,676
$100,000,000 under $250,000,000	311,298	206,650	9,443	35,349	35,349	—	47	31,451	15,047	163	556	5,388
$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Mining												
Total	**7,348,019**	**4,896,837**	**252,974**	**142,687**	**359,791**	**217,105**	**17,855**	**285,725**	**141,897**	**61,346**	**13,666**	**262,171**
Zero assets	90,894	47,236	1,516	549	6,853	6,305	304	5,794	2,433	429	254	259
$1 under $10,000,000												
$10,000,000 under $100,000,000	971,016	537,313	32,426	7,375	53,553	46,178	620	36,455	17,885	7,068	3,521	11,665
$100,000,000 under $250,000,000	1,120,876	605,780	52,905	30,287	56,518	26,231	1,513	40,040	18,447	5,331	3,560	42,832
$250,000,000 or more	5,165,233	3,706,508	166,127	104,476	242,867	138,391	15,418	203,436	103,132	48,518	6,331	207,415
Contract Construction												
Total	**8,917,399**	**7,510,439**	**106,506**	**179,328**	**263,758**	**84,430**	**1,613**	**234,106**	**111,106**	**21,497**	**6,659**	**63,602**
Zero assets	601,426	528,712	4,792	−15,266	8,336	23,602	—	4,815	2,055	104	223	3,136
$1 under $10,000,000												
$10,000,000 under $100,000,000	3,106,585	2,732,288	24,262	61,434	90,155	28,721	660	81,702	38,642	2,836	1,583	16,682
$100,000,000 under $250,000,000	3,538,971	3,086,823	32,166	135,134	140,301	5,167	879	133,312	63,515	17,261	3,931	26,557
$250,000,000 or more	1,670,417	1,162,616	45,286	−1,974	24,966	26,940	74	14,277	6,894	1,296	922	17,227
Manufacturing												
Total	**527,198,683**	**371,776,221**	**9,703,474**	**36,189,782**	**37,626,445**	**1,436,663**	**252,134**	**35,194,734**	**16,757,912**	**4,075,262**	**982,482**	**13,570,230**
Zero assets	1,360,782	951,523	46,986	58,272	60,026	1,754	17	55,163	23,575	6,009	1,862	5,584
$1 under $10,000,000	5,534,313	3,850,998	59,607	285,501	374,208	88,707	582	342,978	158,579	8,893	6,267	28,156
$10,000,000 under $100,000,000	39,688,354	27,936,246	562,170	2,373,152	2,704,302	331,140	2,947	2,559,144	1,211,977	101,139	54,407	539,787
$100,000,000 under $250,000,000	45,032,973	31,844,232	672,521	3,024,836	3,182,808	157,972	5,275	3,043,757	1,435,302	208,627	72,287	896,750
$250,000,000 or more	435,582,261	307,191,221	8,362,189	30,448,011	31,305,101	857,090	243,313	29,193,692	13,928,479	3,750,593	847,659	12,099,953
Transportation, Communication, Electric, Gas, and Sanitary Services												
Total	**69,631,137**	**42,068,620**	**3,700,950**	**3,593,293**	**4,088,428**	**495,135**	**5,734**	**3,902,383**	**1,870,797**	**46,540**	**452,422**	**2,946,867**
Zero assets	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $10,000,000	531,684	422,346	4,620	10,875	19,127	8,252	—	15,996	7,324	2,322	446	2,994
$10,000,000 under $100,000,000	1,614,728	1,172,635	33,722	49,527	68,671	19,144	20	57,454	25,923	1,371	3,087	19,825
$100,000,000 under $250,000,000	1,661,277	1,141,032	58,341	92,717	94,409	1,692	85	79,900	38,171	1,294	6,048	37,945
$250,000,000 or more	65,823,448	39,332,607	3,604,267	3,440,174	3,906,221	466,047	5,629	3,749,033	1,799,379	41,553	442,841	2,886,103
Wholesale and Retail Trade												
Total	**85,211,414**	**59,843,588**	**1,128,807**	**2,197,152**	**2,493,091**	**295,939**	**2,110**	**2,325,552**	**1,102,087**	**171,021**	**57,500**	**778,902**
Zero assets	47,317	34,703	586	1,661	4,337	2,677	—	4,083	1,952	72	13	—
$1 under $10,000,000	1,954,549	1,393,816	24,439	40,446	72,424	31,978	1,049	62,285	28,786	2,598	719	5,477
$10,000,000 under $100,000,000	10,016,331	8,063,985	119,517	263,362	336,092	72,730	629	278,500	132,418	10,563	4,089	58,201
$100,000,000 under $250,000,000	8,167,828	5,720,920	105,606	203,056	246,949	43,893	243	188,484	88,830	3,523	6,533	76,490
$250,000,000 or more	65,025,389	44,630,165	878,659	1,688,627	1,833,288	144,661	189	1,792,200	850,101	154,265	46,146	638,734
Finance, Insurance, and Real Estate												
Total	**58,235,967**	**20,603,272**	**7,766,358**	**3,689,248**	**3,928,931**	**239,682**	**1,186**	**3,353,244**	**1,558,863**	**330,179**	**67,844**	**1,464,233**
Zero assets	12,420	—	1,450	−4,037	340	4,377	—	340	157	—	—	116
$1 under $10,000,000	222,656	62,512	12,737	9,589	29,275	19,685	77	21,231	9,270	2,214	181	8,633
$10,000,000 under $100,000,000	1,032,128	306,462	75,512	87,004	129,292	42,288	—	109,599	50,937	15,578	649	50,885
$100,000,000 under $250,000,000	1,469,874	256,934	94,550	205,905	231,631	25,726	—	221,505	98,939	12,675	1,076	53,395
$250,000,000 or more	55,498,889	19,977,364	7,582,109	3,390,787	3,538,393	147,606	1,109	3,000,569	1,399,560	299,712	65,938	1,351,204
Services												
Total	**11,500,352**	**6,287,646**	**384,225**	**572,374**	**717,434**	**145,061**	**541**	**573,543**	**269,966**	**25,382**	**26,377**	**126,842**
Zero assets	161,131	91,043	4,993	3,346	4,488	1,142	—	4,488	2,212	96	157	599
$1 under $10,000,000	943,231	515,903	12,484	36,790	62,653	25,863	—	53,777	24,693	2,662	1,026	4,211
$10,000,000 under $100,000,000	4,528,561	2,875,200	101,950	186,497	234,978	48,481	154	191,302	91,031	12,947	5,518	50,116
$100,000,000 under $250,000,000	1,496,357	653,700	86,353	117,126	130,855	13,729	187	118,764	54,199	3,097	4,425	20,759
$250,000,000 or more	4,371,072	2,151,800	178,445	228,615	284,461	55,846	200	205,212	97,831	6,580	15,251	51,157

Footnote at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 18.—Assets, Income, Deductions, Tax, Credits, and Distributions of U.S. Corporations and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Industrial Division and Size of Total Assets of U.S. Corporation Filing the Return—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division and size of total assets of U.S. corporation filing the return	Controlled Foreign Corporations										
	Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes			Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
					Number of foreign corporations	Current earnings and profits (less deficit) before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All Industries											
Total	**29,221**	**167,829,988**	**172,407,222**	**15,356,478**	**16,669**	**16,942,938**	**5,595,130**	**5,161,180**	**3,990,258**	**26,489,733**	**33,875,913**
Zero assets	296	330,988	251,902	13,460	119	20,627	7,751	852	312	1,410	32,287
$1 under $10,000,000	3,384	1,510,544	1,557,914	141,884	1,626	178,097	54,172	25,118	18,754	190,510	247,360
$10,000,000 under $100,000,000	5,600	10,028,292	13,959,964	867,322	3,186	990,655	318,625	174,596	132,959	983,439	1,353,335
$100,000,000 under $250,000,000	3,618	10,266,809	15,656,459	1,164,155	2,192	1,264,202	409,236	356,072	265,442	952,770	1,882,131
$250,000,000 or more	16,323	145,693,356	140,980,983	13,169,657	9,546	14,489,357	4,805,346	4,594,543	3,572,790	24,361,604	30,360,799
Agriculture, Forestry, and Fishery											
Total	**86**	**73,918**	**33,942**	**686**	**48**	**2,938**	**120**	**—**	**—**	**6,376**	**5,674**
Zero assets	—	—	—	—	—	—	—	—	—	—	—
$1 under $10,000,000	35	8,137	9,765	−719	13	89	—	—	—	451	1,163
$10,000,000 under $100,000,000	11	23,182	8,260	35	6	603	36	—	—	986	749
$100,000,000 under $250,000,000	40	42,599	15,917	1,370	29	2,246	84	—	—	4,939	3,763
$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—
Mining											
Total	**549**	**1,623,165**	**1,698,517**	**140,533**	**208**	**184,403**	**26,821**	**63,520**	**50,865**	**197,518**	**216,208**
Zero assets	125	46,046	14,925	2,000	24	3,049	—	—	—	512	675
$1 under $10,000,000	143	247,533	120,742	10,772	48	15,032	3,297	1,167	769	6,637	22,726
$10,000,000 under $100,000,000	81	419,351	249,704	53,361	39	55,935	2,355	588	420	103,251	78,523
$100,000,000 under $250,000,000	200	910,235	1,313,147	74,401	97	110,386	21,169	61,765	49,676	87,117	114,284
$250,000,000 or more											
Contract Construction											
Total	**624**	**1,985,716**	**2,145,752**	**92,000**	**262**	**132,831**	**29,329**	**28,136**	**11,768**	**137,092**	**219,644**
Zero assets	112	42,361	27,282	4,432	37	5,151	1,417	962	177	1,537	1,660
$1 under $10,000,000	172	221,392	599,068	18,006	79	23,431	6,624	2,239	1,165	28,954	43,276
$10,000,000 under $100,000,000	103	340,617	803,329	29,158	50	34,990	13,245	21,064	7,596	15,190	63,719
$100,000,000 under $250,000,000	237	1,381,346	716,073	40,404	96	69,260	8,043	3,871	2,830	91,411	110,988
$250,000,000 or more											
Manufacturing											
Total	**20,818**	**132,760,267**	**146,867,568**	**13,655,249**	**12,436**	**14,833,065**	**5,007,571**	**4,684,143**	**3,603,187**	**20,196,667**	**29,894,518**
Zero assets	119	182,878	151,518	7,734	70	10,118	3,953	305	199	1,059	26,459
$1 under $10,000,000	1,358	587,407	718,407	74,105	749	87,699	28,264	8,476	6,323	98,652	155,933
$10,000,000 under $100,000,000	3,500	5,799,433	6,987,165	581,089	2,077	649,645	218,575	115,147	88,879	595,040	1,040,298
$100,000,000 under $250,000,000	2,618	7,509,363	12,541,980	887,343	1,642	959,946	339,093	292,273	208,775	701,663	1,490,877
$250,000,000 or more	13,223	118,681,188	126,468,498	12,104,978	7,898	13,125,657	4,417,685	4,267,942	3,299,010	18,800,253	27,180,951
Transportation, Communication, Electric, Gas, and Sanitary Services											
Total	**1,120**	**5,791,953**	**3,193,036**	**348,166**	**593**	**413,317**	**98,311**	**87,517**	**64,705**	**313,401**	**389,452**
Zero assets	—	—	—	—	—	—	—	—	—	—	—
$1 under $10,000,000	160	113,191	92,186	2,683	70	9,124	1,720	4,931	2,990	7,097	8,803
$10,000,000 under $100,000,000	160	419,754	144,623	25,207	82	30,851	2,847	7,674	5,736	38,975	23,237
$100,000,000 under $250,000,000	82	286,560	86,074	15,550	38	16,412	1,336	1,492	483	25,607	31,210
$250,000,000 or more	718	4,972,448	2,870,153	304,726	403	356,930	92,408	73,421	55,516	241,722	326,203
Wholesale and Retail Trade											
Total	**2,223**	**6,002,542**	**10,105,100**	**608,798**	**1,138**	**696,152**	**224,078**	**146,215**	**138,370**	**888,105**	**1,149,327**
Zero assets	65	22,096	29,212	−410	15	2,490	1,181	547	113	155	1,299
$1 under $10,000,000	631	314,581	293,306	15,740	297	22,964	6,602	2,046	1,926	53,628	42,333
$10,000,000 under $100,000,000	675	950,936	2,524,743	101,022	398	114,889	30,043	9,608	7,424	171,495	124,166
$100,000,000 under $250,000,000	266	484,020	359,555	37,682	143	47,180	9,797	3,616	2,185	31,949	121,460
$250,000,000 or more	586	4,230,908	6,898,284	454,765	285	508,628	176,455	130,398	126,723	630,879	860,069
Finance, Insurance, and Real Estate											
Total	**1,948**	**17,581,917**	**4,553,105**	**389,672**	**1,010**	**532,600**	**161,314**	**120,713**	**98,983**	**4,654,379**	**1,873,237**
Zero assets	7	385	160	23	1	27	—	—	—	157	—
$1 under $10,000,000	439	257,065	106,660	29,647	177	32,932	11,014	6,190	5,480	9,956	16,846
$10,000,000 under $100,000,000	245	1,283,479	890,137	63,337	111	78,152	29,399	24,048	17,086	106,822	55,076
$100,000,000 under $250,000,000	228	848,454	1,449,175	121,460	139	127,639	37,761	40,385	40,208	59,091	76,046
$250,000,000 or more	1,029	15,192,534	2,106,974	175,206	582	293,850	83,141	50,091	36,209	4,478,352	1,725,267
Services											
Total	**1,855**	**2,010,510**	**3,810,201**	**121,375**	**974**	**147,633**	**47,585**	**30,936**	**22,380**	**96,195**	**127,852**
Zero assets	57	86,287	69,947	5,092	23	6,254	2,521	—	—	—	4,460
$1 under $10,000,000	574	181,099	296,448	15,020	269	18,827	5,250	2,513	1,858	18,716	20,017
$10,000,000 under $100,000,000	694	1,082,583	2,685,226	67,853	385	78,053	27,803	14,713	11,901	34,531	43,805
$100,000,000 under $250,000,000	200	335,845	150,725	18,232	112	19,853	5,565	6,653	5,795	11,079	16,533
$250,000,000 or more	330	324,696	607,854	15,178	185	24,647	6,446	7,056	2,826	31,870	43,037

[1] Less than $500 per return.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries									
All geographic areas	4,388	29,221	167,829,988	172,407,222	15,356,478	16,942,938	5,595,130	5,161,180	3,990,258
Canada	2,425	5,981	40,014,994	37,591,463	3,459,671	3,746,678	1,330,420	1,023,755	795,018
Latin America, total	1,246	4,824	17,698,834	26,537,906	1,463,654	1,681,642	438,818	591,518	412,483
Argentina	242	389	2,124,129	1,588,023	86,602	124,497	36,730	40,307	27,593
Brazil	392	735	4,208,725	4,331,744	380,942	431,389	92,222	106,995	69,443
Ecuador	42	56	71,744	63,800	3,430	6,590	1,881	875	634
Mexico	723	1,333	3,096,511	4,606,263	283,617	331,040	140,808	69,654	61,906
Panama, excluding Canal Zone	331	576	4,052,023	2,421,296	352,936	380,481	48,346	219,744	143,332
Peru	102	168	355,555	350,989	28,353	31,733	9,332	10,628	6,705
Venezuela	322	589	1,879,239	1,866,717	218,748	231,006	60,522	102,041	71,899
Other Western Hemisphere, total	532	981	9,760,256	4,234,469	641,860	698,496	180,727	293,978	194,448
The Bahamas	244	384	2,540,253	2,282,180	352,815	397,429	161,161	163,549	140,402
Bermuda	211	316	2,086,648	1,207,260	189,447	195,586	4,528	103,079	41,449
Europe, total	2,171	12,249	76,536,707	81,936,573	7,297,474	8,078,103	2,755,638	2,373,253	1,949,250
Austria	173	217	813,063	1,573,078	104,998	111,749	36,566	34,009	32,871
Belgium	464	711	5,387,451	4,988,626	231,417	329,093	107,314	52,316	47,020
Denmark	165	223	856,386	1,147,311	34,200	55,936	17,320	9,892	8,961
France (includes Andorra)	707	1,451	9,778,772	11,372,084	905,910	976,848	374,021	172,200	158,612
Italy (includes San Marino)	496	871	6,891,496	6,259,334	417,348	528,208	208,983	71,484	63,428
Liechtenstein	39	51	367,284	504,963	17,064	24,891	2,312	21,262	4,086
Luxembourg	71	111	1,693,033	316,488	33,386	47,336	6,525	8,038	6,604
Monaco	5	6	4,063	4,708	186	186	70	—	—
Netherlands	457	797	5,164,378	6,381,758	411,211	479,917	183,663	85,982	64,864
Spain	239	393	1,790,502	2,415,938	212,444	231,537	63,521	54,904	48,203
Sweden	241	439	1,677,265	1,923,348	101,593	145,727	64,898	22,856	21,651
Switzerland	589	978	5,596,941	4,688,350	531,854	560,030	109,391	238,694	160,459
United Kingdom	1,308	3,681	20,350,105	20,423,189	2,455,983	2,613,725	849,206	911,358	740,161
West Germany	871	1,622	13,301,636	15,928,334	1,630,431	1,733,313	671,516	623,963	539,532
East European countries	20	42	726,381	889,791	39,627	40,926	10,561	17,745	17,057
Africa, total	418	1,270	7,156,794	5,389,438	768,627	855,499	282,275	340,761	232,919
Liberia	108	336	4,467,024	2,290,531	319,411	366,325	12,668	244,451	144,225
South Africa, Republic of (includes South-West Africa)	272	556	1,674,334	1,692,529	134,195	161,552	63,814	43,077	39,103
OPEC countries	72	93	491,923	803,148	260,596	265,814	186,640	40,899	40,284
Asia, total	654	1,612	7,170,425	6,951,288	921,722	1,000,537	334,883	327,249	248,400
Middle East, total	123	183	824,055	502,485	172,260	176,950	75,096	97,633	83,361
OPEC countries	28	40	119,451	262,315	154,342	154,882	66,607	93,701	80,336
Other Asia, total	588	1,429	6,346,370	6,448,803	749,462	823,587	259,788	229,616	165,039
Hong Kong	236	318	929,284	704,403	99,492	108,912	12,965	54,058	37,566
Indonesia	38	43	145,751	85,301	9,825	14,421	1,102	610	610
Japan	214	291	2,421,968	3,016,271	417,000	431,203	169,926	97,062	69,253
Philippines	149	216	864,379	705,661	46,634	66,624	23,319	31,260	18,805
Oceania, total	603	1,804	7,664,493	8,315,986	713,038	761,196	234,160	197,617	153,342
Australia	578	1,554	7,206,759	7,694,112	665,366	709,128	215,659	189,588	146,956
Puerto Rico and United States Possessions, total	201	438	1,816,332	1,468,294	90,257	120,608	38,165	13,036	4,397
Puerto Rico	178	388	1,351,325	859,347	45,658	74,873	19,482	11,029	3,521
U. S. Possessions	35	50	465,007	608,948	44,599	45,736	18,683	2,008	876
Country not stated	47	62	11,153	1,807	178	178	44	13	—
Agriculture, Forestry, and Fishery									
All geographic areas	22	86	73,918	33,942	686	2,938	120	—	—
Canada	6	7	6,092	4,967	296	491	60	—	—
Latin America, total	12	17	13,483	9,627	−321	165	23	—	—
Brazil	8	8	3,582	2,958	−406	—	—	—	—
Europe, total	13	30	19,138	14,226	−1,432	140	36	—	—
Netherlands	8	8	1,745	6,017	−266	—	—	—	—
Spain	7	7	272	278	−246	—	—	—	—
United Kingdom	11	11	3,136	4,090	−239	111	36	—	—
West Germany	3	3	12,259	3,667	−219	29	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Mining									
All geographic areas	165	549	1,623,165	1,698,517	140,533	184,403	26,821	63,520	50,865
Canada	90	169	507,884	260,246	29,335	58,239	10,761	15,329	6,716
Latin America, total	58	98	220,558	226,040	40,410	47,537	3,021	20,930	20,541
Brazil	15	17	2,760	4,395	−145	146	21	—	—
Mexico	14	15	17,508	16,519	2,080	2,136	1,023	—	—
Panama, excluding Canal Zone	27	39	161,248	170,279	33,436	40,150	59	19,667	19,614
Peru	6	9	2,250	2,023	360	364	167	329	162
Venezuela	6	7	22,924	22,219	2,098	2,120	536	476	308
Other Western Hemisphere, total	19	34	150,315	64,969	18,331	19,232	1,364	245	245
The Bahamas	9	14	80,098	29,816	10,175	11,073	—	—	—
Bermuda	10	17	43,979	33,570	7,830	7,833	1,320	—	—
Europe, total	54	113	230,496	274,485	17,306	19,308	5,942	2,613	1,331
Austria	3	3	1,496	1,632	280	338	228	171	—
Italy (includes San Marino)	10	12	9,854	12,392	1,479	1,540	732	—	—
Netherlands	3	6	14,963	68,807	694	705	148	—	—
Switzerland	3	4	19,366	71,310	1,547	1,550	119	—	—
United Kingdom	46	61	132,363	65,198	10,960	11,712	3,194	1,175	1,175
West Germany	6	9	15,576	40,142	2,100	2,197	1,113	1,267	156
Africa, total	27	49	220,576	122,388	30,489	31,197	4,121	24,056	21,984
Liberia	5	10	162,653	66,844	20,723	20,724	—	18,000	16,616
South Africa, Republic of (includes South-West Africa)	19	30	42,323	39,477	9,885	9,936	3,960	5,441	5,368
OPEC countries	7	7	10,635	16,067	−119	537	161	615	—
Asia, total	16	26	35,609	87,221	4,962	5,323	1,353	—	—
Middle East	5	11	25,386	77,081	3,717	3,871	1,320	—	—
Other Asia, total	11	15	10,224	10,140	1,245	1,451	33	—	—
Indonesia	3	3	7,103	5,875	976	976	—	—	—
Philippines	3	5	79	2	−21	2	—	—	—
Oceania, total	29	55	255,656	662,962	−354	3,514	259	347	48
Australia	19	37	247,722	660,476	482	3,514	259	347	48
Metal mining									
All geographic areas	35	165	755,171	1,010,891	52,576	86,168	10,989	50,231	46,874
Canada	17	60	282,931	154,766	8,143	33,560	6,473	6,535	5,339
Latin America, total	28	41	28,460	87,221	13,924	20,834	541	19,704	19,541
Brazil	10	10	248	7	−192	—	—	—	—
Panama, excluding Canal Zone	18	20	21,166	83,153	13,241	19,956	126	19,500	19,447
Peru	3	6	616	79	150	153	36	204	94
Other Western Hemisphere	3	8	2,117	528	163	164	(*)	—	—
Europe, total	5	11	44,778	5,142	339	748	12	17	17
United Kingdom	4	7	22,711	2,520	−191	158	(*)	—	—
Africa, total	12	28	200,748	104,312	28,256	28,829	3,960	23,976	21,977
South Africa, Republic of (includes South-West Africa)	10	18	38,674	39,399	9,871	9,921	3,960	5,361	5,361
Asia	3	3	2,204	1,937	250	377	1	—	—
Oceania, total	4	12	193,707	656,779	1,502	1,658	1	—	—
Australia	3	10	188,910	654,307	1,502	1,658	1	—	—
Crude petroleum and natural gas									
All geographic areas	114	330	808,516	633,598	82,148	92,328	13,814	4,207	2,351
Canada	60	84	185,074	70,131	16,186	19,605	2,554	—	—
Latin America, total	27	52	183,563	130,580	26,472	26,660	2,479	1,227	1,000
Brazil	4	6	1,307	2,320	23	121	21	—	—
Mexico	12	13	13,493	12,593	1,350	1,406	644	—	—
Panama, excluding Canal Zone	9	19	140,082	87,126	20,194	20,194	−67	167	167
Peru	3	3	1,634	1,944	211	211	131	126	67
Venezuela	4	5	15,752	16,253	2,120	2,120	536	476	308
Other Western Hemisphere, total	13	21	145,764	63,612	18,067	18,967	1,364	245	245
The Bahamas	6	9	78,369	28,884	10,119	11,017	—	—	—
Bermuda	8	11	42,223	33,166	7,640	7,642	1,320	—	—
Europe, total	46	96	181,472	260,546	16,530	18,124	5,743	2,356	1,099
Italy (includes San Marino)	8	10	9,823	12,392	1,480	1,540	732	—	—
Netherlands	3	6	14,963	68,807	694	705	148	—	—
Switzerland	3	4	19,366	71,310	1,547	1,550	119	—	—
United Kingdom	39	51	109,200	62,112	10,972	11,375	3,126	1,099	1,099
West Germany	4	7	11,730	31,622	1,811	1,908	982	1,086	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Mining—Continued									
Crude petroleum and natural gas—Continued									
Africa, total	14	16	16,223	18,054	2,228	2,351	161	80	8
South Africa, Republic of (includes South-West Africa)	8	8	44	56	8	8	(*)	80	8
OPEC countries	6	6	10,020	16,067	403	537	161	—	—
Asia, total	11	21	33,030	84,699	4,659	4,892	1,320	—	—
Middle East	3	9	25,020	76,496	3,663	3,817	1,288	—	—
Other Asia, total	8	12	8,010	8,203	996	1,075	32	—	—
Indonesia	3	3	7,103	5,875	976	976	—	—	—
Oceania, total	22	38	61,545	5,976	—2,047	1,665	192	300	—
Australia	13	23	58,408	5,962	—1211	1,665	192	300	—
Contract Construction									
All geographic areas	111	624	1,985,716	2,145,752	92,000	132,831	29,329	28,136	11,768
Canada	76	153	466,300	679,558	21,791	31,384	13,089	12,480	3,578
Latin America, total	43	142	547,273	456,678	18,669	24,440	2,990	7,412	3,924
Argentina	4	5	8,081	24,466	288	288	112	296	70
Brazil	8	12	15,368	66,099	2,945	3,090	757	1,083	952
Mexico	23	27	8,567	6,504	—1,206	125	41	400	11
Panama, excluding Canal Zone	22	60	493,581	354,387	16,055	20,226	2,060	5,596	2,887
Venezuela	17	22	9,604	3,802	13	64	—	—	—
Other Western Hemisphere, total	14	36	208,351	55,013	19,483	19,660	124	1,489	1,290
The Bahamas	10	14	14,031	9,077	2,316	2,489	43	—	—
Bermuda	5	19	192,255	43,915	16,917	16,921	—	1,323	1,290
Europe, total	37	168	496,269	604,855	13,816	28,019	9,096	2,628	1,894
Austria	3	4	18,487	13,144	—2,900	145	58	—	—
Belgium	5	9	57,237	45,910	—887	509	153	—	—
France (includes Andorra)	14	49	133,258	128,263	—2,295	2,047	1,125	1,009	424
Italy (includes San Marino)	6	6	26,176	65,778	2,271	2,451	329	—	—
Netherlands	11	14	24,888	121,286	6,288	8,076	2,172	—	—
Spain	8	11	1,113	3,550	367	371	65	—	—
Switzerland	4	6	2,890	220	419	470	42	—	—
United Kingdom	26	45	179,366	173,979	8,382	11,204	4,277	1,053	1,053
West Germany	11	11	5,266	30,082	407	979	245	558	409
Africa, total	11	26	69,719	57,817	—802	4,821	422	2,295	392
Liberia	7	14	62,841	15,761	—554	4,124	22	295	295
South Africa, Republic of (includes South-West Africa)	3	3	1,550	14,714	82	87	4	—	—
OPEC countries	5	6	4,254	26,410	—672	—	—	—	—
Asia, total	17	29	45,060	62,086	9,556	10,192	1,408	1,015	330
Middle East, total	3	5	6,876	18,887	2,010	2,178	453	—	—
OPEC countries	3	5	6,876	18,887	2,010	2,178	453	—	—
Other Asia, total	16	24	38,184	43,199	7,546	8,013	956	1,015	330
Hong Kong	4	5	27	—	—	—	—	—	—
Japan	3	4	76	91	—3	—	—	—	—
Philippines	4	4	4,615	1,102	—103	175	46	53	53
Oceania, total	16	51	141,157	218,003	7,294	12,052	2,099	817	360
Australia	15	39	132,743	205,913	8,574	11,641	2,038	792	334
Puerto Rico and United States Possessions, total	7	14	11,588	11,742	2,192	2,263	101	—	—
Puerto Rico	6	13	10,952	10,316	1,463	1,534	101	—	—
Manufacturing									
All geographic areas	2,357	20,818	132,760,267	146,867,568	13,655,249	14,833,065	5,007,571	4,684,143	3,603,187
Canada	1,527	3,998	26,859,248	29,546,540	2,929,376	3,043,166	1,064,732	877,747	688,843
Latin America, total	750	3,449	14,407,200	24,068,645	1,229,211	1,411,707	390,513	526,751	361,084
Argentina	174	292	1,907,119	1,433,105	74,606	108,445	33,674	36,772	24,947
Brazil	286	566	3,613,906	3,984,424	354,876	401,650	85,182	100,175	65,115
Ecuador	28	37	66,201	59,359	3,081	6,222	1,810	791	549
Mexico	539	998	2,650,418	4,222,902	254,525	297,745	126,875	66,335	59,455
Panama, excluding Canal Zone	170	313	2,948,171	1,335,551	250,821	265,535	44,364	187,035	116,688
Peru	80	142	313,293	307,939	22,485	25,704	7,143	7,773	4,635
Venezuela	223	427	1,464,239	1,612,393	186,011	194,528	49,780	92,302	63,910
Other Western Hemisphere, total	224	500	6,986,244	3,533,108	499,762	542,381	171,197	275,915	181,684
The Bahamas	96	168	1,209,179	1,984,875	299,809	334,847	157,919	153,795	131,978
Bermuda	84	152	1,537,495	968,999	117,892	123,865	2,868	100,893	39,581

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing—Continued									
Europe, total	**1,341**	**9,312**	**65,017,142**	**71,087,589**	**6,736,465**	**7,391,986**	**2,544,591**	**2,203,224**	**1,791,069**
Austria	127	166	500,843	1,236,278	67,301	70,582	25,850	16,742	15,792
Belgium	349	531	4,001,051	4,228,050	242,708	302,875	99,434	49,588	45,693
Denmark	120	172	823,121	1,065,653	34,728	54,074	16,739	9,714	8,783
France (includes Andorra)	482	1,108	8,722,829	10,489,695	866,960	924,205	352,103	165,834	153,110
Italy (includes San Marino)	382	704	5,578,308	5,601,297	401,412	501,535	199,987	67,792	60,163
Liechtenstein	25	33	275,815	467,333	10,796	18,492	2,302	20,547	3,772
Luxembourg	41	72	1,055,542	281,595	28,893	42,757	6,197	8,022	6,604
Monaco	4	4	4,063	4,708	186	186	70	—	—
Netherlands	340	612	4,805,302	5,763,680	379,870	443,017	170,994	83,009	62,561
Spain	183	318	1,639,655	2,239,119	201,967	218,681	60,417	54,304	47,856
Sweden	194	373	1,564,684	1,864,163	99,911	143,569	64,002	22,761	21,613
Switzerland	368	669	4,610,725	3,655,018	470,971	494,387	103,253	230,565	153,793
United Kingdom	868	2,700	16,674,673	16,943,926	2,167,454	2,299,894	745,644	818,638	649,552
West Germany	648	1,281	12,246,563	13,480,823	1,586,651	1,676,175	649,020	606,848	526,352
East European countries	13	32	566,549	832,963	7,459	8,721	452	940	252
Africa, total	**271**	**881**	**5,338,356**	**4,194,331**	**644,852**	**697,573**	**263,624**	**287,712**	**189,040**
Liberia	50	153	3,170,792	1,505,032	239,891	255,993	12,449	211,232	117,357
South Africa, Republic of (includes South-West Africa)	201	420	1,291,114	1,393,386	93,953	120,276	47,537	25,903	22,189
OPEC countries	44	62	423,174	732,831	258,152	261,592	185,274	40,284	40,284
Asia, total	**393**	**1,119**	**6,116,087**	**6,413,434**	**869,231**	**943,090**	**321,828**	**314,773**	**241,610**
Middle East, total	79	121	556,323	364,395	162,115	166,334	71,198	97,058	82,791
OPEC countries	19	26	95,220	238,132	150,712	151,083	65,994	93,701	80,336
Other Asia, total	358	998	5,559,764	6,049,039	707,116	776,756	250,631	217,715	158,820
Hong Kong	132	180	533,308	587,916	85,698	93,625	11,732	48,602	36,063
Indonesia	29	34	120,912	58,949	3,793	8,316	1,029	610	610
Japan	159	227	2,350,953	2,945,829	412,119	425,637	167,475	96,011	68,526
Philippines	103	149	756,033	618,361	35,139	54,182	19,989	27,646	15,803
Oceania, total	**411**	**1,294**	**6,635,367**	**6,721,785**	**667,552**	**704,310**	**219,254**	**185,999**	**145,859**
Australia	407	1,107	6,222,414	6,143,603	620,482	655,527	201,473	178,144	139,541
Puerto Rico and United States Possessions, total	**121**	**255**	**1,395,509**	**1,300,535**	**78,675**	**98,728**	**31,786**	**12,009**	**3,797**
Puerto Rico	110	233	950,471	709,161	35,775	55,059	13,725	10,111	3,031
U. S. Possessions	16	22	445,038	591,374	42,901	43,669	18,061	1,898	766
Country not stated	**24**	**32**	**5,115**	**1,601**	**125**	**125**	**44**	**13**	**—**
Food and kindred products									
All geographic areas	**127**	**2,014**	**7,621,368**	**10,018,243**	**839,189**	**923,419**	**319,578**	**290,372**	**221,815**
Canada	**70**	**360**	**1,406,453**	**2,914,737**	**212,264**	**217,300**	**88,824**	**58,139**	**46,244**
Latin America, total	**61**	**460**	**1,282,327**	**1,441,502**	**103,964**	**137,377**	**36,804**	**42,685**	**30,147**
Argentina	14	28	130,463	135,255	4,401	8,442	2,594	5,627	3,447
Brazil	18	60	222,572	230,280	26,478	28,115	6,768	4,933	4,614
Ecuador	5	5	6,448	6,845	—568	359	118	112	112
Mexico	38	105	301,276	319,036	13,080	32,400	13,051	6,076	4,899
Panama, excluding Canal Zone	27	60	201,504	210,414	24,192	25,445	2,754	6,497	3,064
Peru	9	17	24,940	29,968	643	1,095	406	1,045	106
Venezuela	20	55	170,101	287,743	17,588	18,446	3,739	11,436	8,871
Other Western Hemisphere, total	**30**	**55**	**463,799**	**85,211**	**13,844**	**13,948**	**2,754**	**2,995**	**2,926**
The Bahamas	16	18	12,095	9,831	1,433	1,434	5	52	52
Bermuda	11	18	55,454	23,404	4,462	4,506	—	—	—
Europe, total	**61**	**759**	**3,329,560**	**4,284,646**	**361,544**	**387,153**	**132,088**	**121,795**	**91,889**
Austria	4	9	9,592	6,360	2,499	2,756	1,165	1,219	1,053
Belgium	24	38	122,225	168,834	12,915	13,543	4,012	1,271	1,271
Denmark	12	19	33,983	59,655	8,104	8,104	2,507	682	679
France (includes Andorra)	28	93	594,594	634,737	36,532	39,580	16,779	6,654	5,780
Italy (includes San Marino)	24	44	237,893	310,750	18,310	25,591	11,100	4,702	3,668
Netherlands	23	78	265,747	394,025	34,786	35,248	13,373	8,669	5,883
Spain	14	22	79,837	93,798	10,216	11,368	3,315	5,893	4,205
Sweden	9	25	88,514	133,076	4,112	4,195	2,088	158	30
Switzerland	22	38	134,954	91,994	18,484	18,650	5,074	16,026	8,882
United Kingdom	43	255	1,259,963	1,466,858	118,308	123,115	37,637	38,890	32,516
West Germany	33	91	448,309	846,716	92,641	99,429	33,784	36,457	27,199
Africa, total	**25**	**69**	**114,906**	**106,502**	**9,166**	**11,960**	**4,117**	**1,493**	**651**
Liberia	7	9	11,645	10,778	264	489	1	—	—
South Africa, Republic of (includes South-West Africa)	13	38	66,561	72,665	5,956	7,506	2,821	1,163	322

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing—Continued									
Food and kindred products—Continued									
Asia, total	29	102	435,251	507,034	90,957	99,617	36,301	50,874	44,913
Other Asia, total	29	99	432,769	504,870	91,280	99,617	36,301	50,874	44,913
Hong Kong	9	11	12,534	17,173	3,168	3,380	70	442	137
Japan	17	25	166,657	276,954	73,693	75,694	29,562	38,574	38,574
Philippines	14	22	177,202	135,158	8,291	13,327	5,449	7,161	1,822
Oceania, total	29	173	517,262	588,359	41,320	48,832	17,369	12,391	5,044
Australia	26	143	491,528	531,727	39,203	46,120	16,537	12,332	4,985
Puerto Rico and United States Possessions, total	13	31	71,806	90,252	6,131	7,231	1,320	—	—
Puerto Rico	13	31	71,806	90,252	6,131	7,231	1,320	—	—
Chemicals and allied products									
All geographic areas	236	3,972	18,011,668	15,772,538	1,912,925	2,080,730	687,207	595,510	444,612
Canada	174	489	3,261,135	2,717,548	295,893	324,345	119,371	79,929	61,615
Latin America, total	120	852	2,547,840	2,196,861	293,072	321,226	98,718	101,029	60,031
Argentina	47	79	269,462	241,579	20,688	26,094	9,299	5,389	4,286
Brazil	63	137	652,608	523,362	48,313	60,816	15,550	17,253	7,116
Ecuador	7	9	15,644	13,573	982	1,181	270	546	304
Mexico	104	240	631,941	711,472	103,157	106,320	47,157	22,526	21,147
Panama, excluding Canal Zone	36	62	236,138	106,250	54,243	54,388	5,209	26,688	11,513
Peru	27	46	153,977	134,153	10,288	10,582	2,590	2,612	1,556
Venezuela	58	104	303,214	229,285	32,579	35,522	7,608	19,435	9,706
Other Western Hemisphere, total	36	67	931,280	243,914	30,909	32,183	1,765	10,421	6,327
The Bahamas	16	22	97,493	102,444	10,460	10,460	944	2	2
Bermuda	17	26	296,756	114,837	18,554	19,319	314	9,180	5,357
Europe, total	154	1,719	9,142,350	8,710,075	1,053,485	1,126,888	361,771	321,728	251,981
Austria	33	42	27,999	34,727	3,088	4,815	1,421	563	520
Belgium	64	111	707,678	707,582	73,415	74,741	25,213	15,484	13,114
Denmark	25	30	56,259	60,235	3,662	4,166	1,891	332	332
France (includes Andorra)	77	214	1,035,066	1,383,926	146,251	153,689	65,203	32,424	25,771
Italy (includes San Marino)	73	150	1,102,412	1,007,199	156,997	164,159	46,706	17,397	15,890
Liechtenstein	7	9	19,409	11,972	5,084	5,084	1	5,600	100
Luxembourg	10	21	372,615	113,789	—735	11,697	2,025	3,258	2,708
Netherlands	65	115	889,077	750,089	90,434	95,202	38,665	16,659	13,900
Spain	49	91	320,531	767,508	54,538	59,447	11,635	25,320	24,402
Sweden	37	53	111,588	147,891	5,122	7,195	2,994	517	476
Switzerland	66	144	1,308,731	671,403	118,113	120,670	21,776	64,111	49,405
United Kingdom	112	402	1,767,166	1,713,144	180,385	198,889	69,081	68,927	53,786
West Germany	88	194	1,162,820	1,178,772	183,121	191,501	67,955	64,486	48,035
East European countries	3	4	2,669	4,638	640	640	232	555	252
Africa, total	56	188	224,768	228,888	31,985	38,004	12,451	8,489	6,865
Liberia	3	3	1,767	6,222	160	160	—	—	—
South Africa, Republic of (includes South-West Africa)	49	116	145,303	158,056	22,726	24,545	9,353	6,740	5,534
OPEC countries	13	18	23,249	14,928	1,577	1,630	474	—	—
Asia, total	72	327	800,278	825,592	126,047	141,845	59,110	44,327	37,555
Middle East, total	24	41	61,086	52,167	7,629	8,233	1,859	2,562	1,791
OPEC countries	11	14	22,279	17,898	4,135	4,490	616	1,155	1,155
Other Asia, total	69	286	739,192	773,426	118,418	133,612	57,251	41,765	35,764
Hong Kong	28	39	76,878	80,717	10,245	10,935	1,645	3,551	3,009
Indonesia	14	14	15,139	10,885	2,334	3,088	539	610	610
Japan	36	55	262,507	246,499	47,155	54,069	23,390	16,049	15,223
Philippines	36	50	81,368	69,664	8,673	10,719	4,019	6,510	3,922
Oceania, total	75	288	726,791	692,131	85,415	89,991	32,305	23,172	20,128
Australia	75	234	683,512	641,462	80,689	84,740	30,418	22,667	19,623
Puerto Rico and United States Possessions, total	25	36	375,615	155,927	—3,992	8,138	1,671	6,401	110
Puerto Rico	25	34	375,401	155,804	—3,991	8,133	1,671	6,401	110
Country not stated	3	6	1,612	1,601	111	111	44	13	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing—Continued									
Petroleum refining and related industries									
All geographic areas	36	1,479	31,490,798	34,005,663	2,541,559	2,859,158	714,506	1,282,366	1,057,240
Canada	25	233	5,005,001	5,842,501	673,750	687,848	114,848	317,212	312,166
Latin America, total	14	166	2,736,372	2,115,683	205,998	227,002	50,234	134,868	110,839
Argentina	5	10	105,625	100,705	370	537	(*)	—	—
Brazil	8	24	408,558	956,093	30,029	39,603	9,287	12,762	12,600
Ecuador	4	11	30,521	19,986	1,349	3,173	1,116	—	—
Mexico	9	14	20,057	27,849	3,700	3,709	1,658	1,272	427
Panama, excluding Canal Zone	7	46	1,936,864	768,091	139,700	145,924	29,694	106,684	86,727
Peru	4	6	8,452	9,703	—248	336	147	—	—
Venezuela	8	12	52,266	28,039	20,805	20,986	3,905	6,540	6,522
Other Western Hemisphere, total	18	96	3,192,322	2,712,800	389,640	424,350	158,077	246,841	163,365
The Bahamas	10	30	875,859	1,766,870	279,943	310,417	156,549	148,842	130,277
Bermuda	13	36	913,381	720,790	69,596	73,674	810	87,410	30,787
Europe, total	28	701	13,870,104	17,571,654	439,450	652,027	65,778	242,077	217,994
Austria	6	11	105,858	252,906	2,866	3,355	1,771	767	757
Belgium	11	27	919,230	866,134	—32,377	6,417	998	112	112
Denmark	8	31	475,499	571,447	—8,793	3,444	3	5	—
France (includes Andorra)	13	62	1,319,383	2,269,279	57,736	58,776	10,832	23,344	21,000
Italy (includes San Marino)	16	60	910,773	1,263,788	—40,400	10,540	1,411	166	160
Liechtenstein	3	4	175,191	445,370	—5,302	2,111	30	—	—
Luxembourg	6	10	188,414	39,286	2,862	3,039	148	—	—
Netherlands	8	37	1,104,491	1,877,416	—16,249	24,837	7,314	7,564	3,738
Spain	9	18	64,349	59,314	3,244	4,964	947	2,972	1,494
Sweden	8	62	514,909	425,260	—2,440	10,480	23	7	(*)
Switzerland	13	31	569,557	346,779	5,722	8,809	1,110	657	554
United Kingdom	26	173	4,151,649	4,808,070	364,166	382,374	3,496	174,720	165,260
West Germany	14	95	2,122,257	2,447,921	75,003	93,575	28,252	21,451	18,368
Africa, total	17	117	3,392,724	2,085,890	488,653	502,027	208,757	194,183	133,170
Liberia	14	45	2,574,349	1,185,470	185,947	197,459	4,755	144,200	83,944
South Africa, Republic of (includes South-West Africa)	3	23	258,863	52,800	26,133	27,464	11,648	4,155	3,619
OPEC countries	6	8	342,219	454,502	253,806	253,806	182,147	40,208	40,208
Asia, total	14	84	1,987,555	2,260,908	228,592	248,829	82,176	141,072	115,445
Middle East, total	5	10	51,855	212,008	143,714	144,048	64,578	92,334	78,969
OPEC countries	3	4	45,079	198,416	143,224	143,224	64,256	92,334	78,969
Other Asia, total	12	74	1,935,700	2,048,900	84,877	104,782	17,598	48,738	36,477
Hong Kong	3	7	190,088	163,971	38,810	42,948	4,598	34,921	25,771
Japan	6	24	769,926	1,191,024	25,499	26,885	7,529	6,264	6,091
Philippines	8	12	231,314	227,401	—5,715	3,721	984	1,643	297
Oceania, total	11	69	878,392	774,651	77,903	78,820	17,766	3,814	2,634
Australia	11	57	768,956	647,476	68,547	69,446	15,290	3,101	2,188
Puerto Rico and United States Possessions, total	6	12	428,327	641,575	37,574	38,256	16,869	2,300	1,627
Puerto Rico	4	6	59,121	110,329	7,894	7,894	2,764	1,300	1,300
U. S. Possessions	3	6	369,206	531,246	29,680	30,362	14,105	1,000	327
Primary metal industries									
All geographic areas	92	921	5,829,914	13,017,634	321,354	378,064	78,886	222,886	117,779
Canada	61	265	1,669,033	870,280	64,605	88,133	24,935	45,608	17,627
Latin America, total	40	198	881,663	10,435,314	35,939	50,990	10,024	44,495	14,870
Argentina	6	9	66,284	34,046	5,141	6,904	1,093	4,797	4,737
Brazil	14	48	117,989	72,491	2,900	10,426	1,647	1,829	1,593
Mexico	23	44	227,343	127,168	6,055	6,932	2,857	1,400	1,216
Panama, excluding Canal Zone	6	15	235,712	108,239	12,350	12,437	1,455	34,200	6,094
Peru	5	11	20,556	14,604	2,489	2,497	481	1,035	119
Venezuela	17	36	105,202	39,443	8,351	10,134	2,018	510	510
Other Western Hemisphere, total	13	23	258,085	19,000	10,410	10,706	269	900	446
The Bahamas	5	7	6,204	1,774	135	161	—	—	—
Bermuda	3	6	29,982	3,452	1,234	1,505	—	500	142
Europe, total	59	294	1,450,655	943,447	67,568	80,399	23,360	13,500	8,077
Belgium	11	19	67,504	68,914	5,616	7,109	2,703	326	326
Denmark	4	5	1,509	1,022	51	51	20	—	—
France (includes Andorra)	20	24	63,729	61,504	7,794	8,303	3,039	186	186
Italy (includes San Marino)	20	34	97,749	77,312	3,730	5,534	2,175	86	86
Netherlands	12	23	346,293	172,588	13,230	14,450	3,428	2,490	1,285
Sweden	6	7	30,564	1,277	373	624	235	131	43
Switzerland	18	27	47,581	26,515	2,663	2,764	551	813	422
United Kingdom	35	100	380,629	364,737	22,732	25,147	8,127	7,919	4,400
West Germany	25	32	234,450	135,217	6,285	7,387	2,221	1,223	1,119

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing—Continued									
Primary metal industries—Continued									
Africa, total	**17**	**42**	**242,535**	**196,476**	**49,267**	**49,460**	**5,523**	**62,984**	**30,840**
Liberia	7	14	205,730	175,614	38,332	38,341	4,594	62,425	30,427
South Africa, Republic of (includes South-West Africa)	10	13	15,727	10,043	1,910	1,910	854	—	—
Asia, total	**13**	**26**	**34,048**	**74,277**	**5,456**	**9,014**	**4,182**	**3,178**	**562**
Middle East	4	4	5,230	3,723	—2,025	—	—	—	—
Other Asia, total	12	22	78,818	70,555	7,480	9,014	4,182	3,178	562
Hong Kong	3	5	8,347	14,125	—78	202	26	2,385	—
Japan	8	10	38,786	30,916	6,511	6,530	3,080	420	189
Oceania, total	**19**	**59**	**1,199,964**	**453,665**	**86,778**	**88,383**	**10,400**	**52,221**	**45,358**
Australia	19	54	1,199,896	453,663	87,282	88,381	10,399	52,221	45,358
Puerto Rico and United States Possessions, total	**7**	**13**	**43,931**	**25,175**	**331**	**980**	**192**	**—**	**—**
Puerto Rico	7	13	43,931	25,175	331	980	192	—	—
Machinery, except electrical									
All geographic areas	**415**	**2,743**	**17,569,987**	**16,056,523**	**2,669,318**	**2,788,203**	**1,102,716**	**829,317**	**622,781**
Canada	**279**	**527**	**2,314,213**	**2,578,265**	**300,503**	**317,131**	**135,501**	**66,935**	**56,841**
Latin America, total	**127**	**473**	**1,508,037**	**1,185,844**	**138,423**	**156,189**	**46,558**	**43,960**	**34,408**
Argentina	27	38	114,516	105,303	7,031	10,415	2,955	3,880	1,591
Brazil	55	92	573,384	441,825	56,786	62,577	14,736	15,460	12,857
Ecuador	4	4	4,624	4,164	734	758	179	—	—
Mexico	93	147	327,277	232,125	23,320	27,173	10,696	5,768	4,755
Panama, excluding Canal Zone	23	29	72,134	23,845	6,786	7,561	1,602	2,775	2,221
Peru	11	29	34,434	42,326	5,570	6,112	2,068	1,536	1,309
Venezuela	33	58	171,867	247,137	29,500	30,138	9,197	12,503	10,073
Other Western Hemisphere, total	**29**	**51**	**330,112**	**108,627**	**16,193**	**16,347**	**3,153**	**6,100**	**4,406**
The Bahamas	9	13	22,845	11,492	2,532	2,682	265	862	401
Bermuda	9	11	76,827	54,779	6,565	6,565	366	2,293	2,293
Europe, total	**234**	**1,254**	**11,040,475**	**9,806,584**	**1,850,137**	**1,918,162**	**769,467**	**636,764**	**480,997**
Austria	27	30	111,183	127,789	27,728	27,783	11,205	3,438	3,101
Belgium	61	75	591,385	602,556	67,226	70,105	21,667	10,717	10,659
Denmark	16	19	88,526	86,419	21,532	21,935	7,232	4,789	4,789
France (includes Andorra)	88	149	1,932,046	1,822,083	316,602	332,932	142,292	66,188	65,248
Italy (includes San Marino)	60	92	1,077,007	653,193	141,971	146,232	77,328	19,796	19,765
Liechtenstein	4	5	46,391	7,134	7,958	7,958	1,051	11,550	2,916
Luxembourg	7	8	27,781	18,527	940	1,173	265	108	108
Netherlands	59	89	780,990	455,020	116,424	123,310	56,595	17,503	15,380
Spain	30	38	276,304	295,173	51,415	52,257	16,891	8,254	8,254
Sweden	36	49	270,415	284,521	53,792	57,038	27,544	12,772	12,768
Switzerland	59	104	844,396	900,097	151,855	154,461	32,678	76,578	57,658
United Kingdom	155	332	2,734,666	2,321,874	365,463	386,527	139,557	232,048	130,452
West Germany	124	199	2,087,679	2,034,916	496,359	504,106	222,923	159,722	139,982
East European countries	3	4	679	807	264	264	189	—	—
Africa, total	**49**	**122**	**296,050**	**499,824**	**32,498**	**35,857**	**14,775**	**6,471**	**5,585**
Liberia	3	4	9,388	2,579	328	328	—	33	33
South Africa, Republic of (includes South-West Africa)	42	74	230,122	248,618	22,728	25,442	10,641	5,725	4,851
OPEC countries	10	16	21,240	225,068	3,116	3,297	1,442	—	—
Asia, total	**58**	**127**	**1,186,605**	**1,079,998**	**248,320**	**253,073**	**97,584**	**35,438**	**10,653**
Middle East, total	9	16	25,437	25,247	1,944	2,313	952	212	212
OPEC countries	3	4	5,934	5,984	514	529	193	212	212
Other Asia, total	56	111	1,161,167	1,054,752	246,375	250,761	96,631	35,226	10,441
Hong Kong	16	21	36,024	72,240	6,514	7,214	1,869	1,388	1,388
Indonesia	4	4	19,965	10,780	1,965	2,187	—	—	—
Japan	27	27	881,225	822,473	224,282	225,123	88,760	29,799	5,214
Philippines	8	13	83,699	48,154	7,203	7,278	2,356	3,127	3,120
Oceania, total	**78**	**153**	**720,191**	**677,739**	**76,263**	**83,701**	**33,321**	**32,879**	**29,890**
Australia	78	134	660,885	617,240	71,090	78,529	31,535	32,113	29,125
Puerto Rico and United States Possessions, total	**9**	**27**	**174,304**	**119,642**	**6,981**	**7,742**	**2,358**	**769**	**—**
Puerto Rico	9	27	174,304	119,642	6,981	7,742	2,358	769	—
Country not stated	**10**	**10**	**1**	**—**	**—**	**—**	**—**	**—**	**—**

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing—Continued									
Electrical equipment and supplies									
All geographic areas	328	2,568	13,032,650	13,891,419	1,121,812	1,237,988	388,005	330,145	252,60
Canada	170	378	1,854,881	2,389,910	179,525	185,581	74,017	31,926	22,81
Latin America, total	96	296	1,257,034	1,857,521	84,994	92,673	31,284	24,330	21,64
Argentina	11	25	498,724	127,791	7,003	8,521	3,583	775	54
Brazil	24	45	289,178	247,567	21,326	22,441	2,763	3,021	3,02
Mexico	87	135	223,635	1,262,852	32,559	35,172	15,321	9,390	9,21
Panama, excluding Canal Zone	11	15	51,990	35,482	4,566	4,729	1,779	2,018	1,03
Peru	4	7	16,526	2,092	494	494	167	—	-
Venezuela	15	30	108,595	120,414	15,491	16,446	5,688	6,227	5,69
Other Western Hemisphere, total	18	63	336,610	58,877	16,422	17,606	2,204	3,342	1,03
The Bahamas	7	23	46,134	25,889	2,857	3,681	117	3,208	95
Bermuda	5	17	76,383	11,768	9,892	9,984	1,185	3	
Europe, total	222	1,409	6,175,708	8,297,344	708,909	792,684	250,145	243,298	183,88
Austria	13	20	54,199	69,012	6,672	6,708	2,608	1,735	1,70
Belgium	49	87	694,425	639,138	42,723	48,562	16,564	7,721	7,65
Denmark	16	21	39,177	58,841	2,658	3,728	1,143	336	30
France (includes Andorra)	72	154	755,111	1,008,237	57,933	63,772	21,865	7,297	6,89
Italy (includes San Marino)	61	120	794,630	582,887	34,261	50,200	21,326	10,070	5,77
Luxembourg	3	5	53,676	3,979	1,637	2,074	146	1,479	1,46
Netherlands	55	99	347,843	306,535	25,820	28,652	9,823	9,850	6,11
Spain	16	35	452,053	474,559	52,143	52,265	17,470	8,865	6,61
Sweden	25	52	266,607	197,554	18,779	40,799	19,775	4,029	3,98
Switzerland	43	99	548,613	407,955	50,157	60,125	8,625	42,280	16,66
United Kingdom	132	411	2,110,666	1,968,888	159,193	166,591	61,607	34,300	26,12
West Germany	100	229	1,750,841	2,268,940	230,679	239,387	61,826	108,422	94,19
Africa, total	23	75	140,516	164,136	6,570	8,604	2,937	599	43
South Africa, Republic of (includes South-West Africa)	17	43	102,886	128,451	3,673	5,316	1,625	484	42
OPEC countries	4	7	16,510	20,997	2,590	2,590	1,123	—	-
Asia, total	70	166	825,325	746,437	92,805	103,648	15,560	20,888	17,31
Middle East	19	24	352,986	40,061	3,585	3,939	1,515	179	17
Other Asia, total	57	142	472,339	706,376	89,220	99,708	14,045	20,709	17,13
Hong Kong	23	32	70,442	107,469	11,010	12,100	1,194	3,906	3,75
Japan	22	27	84,944	129,094	20,988	21,089	9,887	3,750	2,24
Philippines	7	12	24,538	17,264	2,736	3,020	1,162	2,021	1,88
Oceania, total	42	118	282,431	288,347	24,259	27,413	8,862	5,553	5,34
Australia	42	102	276,390	281,471	23,527	26,661	8,553	5,477	5,26
Puerto Rico and United States Possessions, total	9	60	160,145	88,846	8,328	9,779	2,995	210	12
Puerto Rico	9	58	121,483	80,646	7,280	8,731	2,995	120	12
Motor vehicles and equipment									
All geographic areas	73	1,177	14,972,558	17,950,880	1,404,455	1,511,908	598,812	418,443	294,5
Canada	62	384	4,305,951	5,599,339	562,284	567,877	243,869	168,929	91,4
Latin America, total	30	139	1,835,075	2,231,876	92,177	119,082	19,045	44,726	15,9
Argentina	11	21	423,702	358,136	1,077	14,159	2,738	6,630	3,1
Brazil	14	32	735,190	770,225	66,942	67,618	2,100	21,294	6
Mexico	19	37	319,471	622,137	15,359	18,623	7,311	7,421	6,3
Panama, excluding Canal Zone	4	5	29,721	8,373	1,083	1,109	66	—	
Peru	4	5	28,181	42,566	—40	1,055	17	—	
Venezuela	10	19	196,756	333,266	11,684	11,872	4,540	8,146	5,3
Other Western Hemisphere, total	10	20	350,162	19,378	2,512	2,531	467	—	
The Bahamas	3	11	33,119	5,739	145	145	—	—	
Europe, total	35	469	6,726,095	7,507,190	648,300	699,720	286,947	197,868	181,2
Austria	8	8	36,928	207,130	9,226	9,253	3,122	4,906	4,8
Belgium	14	19	120,309	298,112	11,636	12,974	4,954	3,044	3,0
Denmark	5	6	76,958	133,887	1,516	5,447	1,451	860	8
France (includes Andorra)	16	111	1,092,730	943,304	60,200	70,464	28,508	893	8
Italy (includes San Marino)	13	31	282,582	496,988	16,578	20,926	9,351	3,813	3,8
Netherlands	12	19	309,373	636,450	42,651	42,738	14,833	7,545	7,3
Spain	8	40	253,983	240,685	—1,151	4,138	757	507	5
Sweden	8	15	59,681	86,616	1,100	1,241	654	68	
Switzerland	12	23	309,968	365,891	25,957	26,409	6,348	7,989	3,1
United Kingdom	21	117	1,367,060	1,377,255	128,165	147,066	53,248	10,555	6,3
West Germany	25	54	2,611,766	2,325,488	336,906	342,542	158,549	151,292	146,1

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing—Continued									
Motor vehicles and equipment—Continued									
Africa, total	14	42	348,116	381,376	—10,356	5,669	1,877	1,136	1,136
South Africa, Republic of (includes South-West Africa)	12	27	311,911	368,464	—13,622	1,599	285	—	—
Asia, total	11	26	109,500	72,002	3,474	6,132	1,158	2,189	1,226
Other Asia, total	9	23	90,057	70,202	3,072	5,729	1,005	2,157	1,193
Hong Kong	4	5	3,864	589	662	819	81	463	463
Japan	3	5	23,936	34,782	1,575	1,592	6	—	—
Philippines	4	4	44,983	16,732	—1,215	127	54	183	—
Oceania, total	13	94	1,276,860	2,112,374	102,768	107,118	44,452	3,594	3,523
Australia	13	90	1,148,945	1,892,803	84,106	88,455	36,770	1,359	1,288
Puerto Rico and United States Possessions, total	3	3	20,800	27,344	3,295	3,779	999	—	—
Puerto Rico	3	3	20,800	27,344	3,295	3,779	999	—	—
Scientific instruments, photographic equipment, watches and clocks									
All geographic areas	161	912	4,029,533	7,582,484	476,193	518,150	192,090	141,226	120,324
Canada	76	119	361,620	718,119	57,166	58,720	28,550	20,192	16,102
Latin America, total	48	136	208,463	515,972	29,961	34,040	15,522	5,153	5,141
Argentina	11	16	25,026	22,599	1,002	3,014	551	87	87
Brazil	20	22	97,565	242,785	17,434	18,453	9,707	2,448	2,448
Mexico	30	47	56,550	218,206	6,907	7,776	3,426	1,956	1,944
Panama, excluding Canal Zone	7	7	4,691	5,512	561	563	22	—	—
Peru	4	4	2,199	3,424	298	339	81	70	70
Venezuela	9	15	11,986	14,978	2,052	2,128	690	433	433
Other Western Hemisphere, total	7	12	181,481	11,279	3,516	3,669	336	—	—
The Bahamas	3	3	5	(*)	505	505	—	—	—
Bermuda	3	4	11,534	6,625	757	910	1	—	—
Europe, total	108	508	2,994,211	5,705,537	337,747	371,536	127,854	105,090	89,618
Austria	11	14	31,059	329,323	5,593	5,648	1,469	997	923
Belgium	15	22	82,176	204,436	27,345	27,345	10,188	7,121	7,121
Denmark	10	11	17,239	25,958	2,776	3,013	992	1,108	1,108
France (includes Andorra)	38	56	777,588	1,051,828	47,143	53,947	21,274	10,263	10,182
Italy (includes San Marino)	25	32	304,718	573,562	43,489	43,500	17,176	8,279	8,202
Netherlands	23	39	248,773	533,278	33,010	35,776	8,974	5,478	2,952
Spain	6	8	48,682	195,487	9,157	9,219	2,529	475	475
Sweden	19	27	53,958	367,203	7,117	7,395	3,426	1,612	1,612
Switzerland	35	51	157,210	317,272	17,399	18,870	3,678	5,972	4,572
United Kingdom	72	133	791,335	1,023,901	77,896	95,677	40,286	38,789	31,272
West Germany	64	92	399,287	892,783	49,190	53,144	16,390	24,743	20,947
Africa, total	15	37	38,593	193,773	3,944	5,142	2,234	820	687
South Africa, Republic of (includes South-West Africa)	14	23	29,559	184,345	3,315	3,962	1,735	658	636
Asia, total	26	46	56,265	86,566	13,974	14,565	5,551	2,552	2,382
Other Asia, total	25	45	65,810	86,514	13,975	14,565	5,551	2,552	2,382
Hong Kong	16	17	14,320	19,181	2,163	2,394	301	1,151	1,151
Japan	13	16	33,315	40,462	7,796	8,033	3,459	1,067	903
Oceania, total	31	47	161,702	323,899	25,191	25,648	11,499	7,006	6,069
Australia	31	40	150,354	308,671	23,049	23,505	10,579	6,557	5,760
Puerto Rico and United States Possessions, total	6	8	17,199	27,339	4,693	4,831	543	413	325
Puerto Rico	3	3	6,660	12,400	1,523	1,613	262	113	93
U. S. Possessions	4	5	10,539	14,939	3,170	3,218	281	300	232
Transportation, Communication, Electric, Gas, and Sanitary Services									
All geographic areas	184	1,120	5,791,953	3,193,036	348,166	413,317	98,311	87,517	64,705
Canada	80	260	2,862,656	1,303,862	148,398	161,037	53,216	44,719	37,315
Latin America, total	61	239	518,038	339,853	49,803	57,188	8,494	10,497	5,791
Argentina	8	18	20,988	10,475	1,883	2,602	513	653	—
Brazil	13	22	42,451	53,266	8,321	8,451	2,503	1,291	1,078
Mexico	17	36	49,631	52,388	3,872	4,056	1,630	858	810
Panama, excluding Canal Zone	42	71	230,289	125,246	28,912	30,284	1,217	5,545	2,841
Peru	4	5	2,185	2,431	288	358	130	7	7
Venezuela	12	39	121,354	74,981	6,436	8,780	1,654	1,795	894
Other Western Hemisphere, total	35	69	504,305	115,759	40,822	42,850	2,271	6,332	2,678
The Bahamas	13	25	52,781	21,529	9,720	9,955	359	2,117	1,615
Bermuda	18	24	46,110	51,200	21,140	21,150	115	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued									
Europe, total	**79**	**305**	**854,851**	**909,938**	**43,148**	**64,343**	**20,394**	**8,595**	**7,105**
Belgium	21	25	96,776	97,259	2,825	7,289	2,744	200	200
Denmark	6	9	9,818	9,964	523	523	150	27	27
France (includes Andorra)	9	20	65,104	78,046	5,733	6,196	1,352	23	23
Italy (includes San Marino)	9	14	73,370	147,148	5,293	6,884	1,842	—	—
Netherlands	14	27	99,109	80,799	6,376	6,810	2,502	1,722	1,183
Spain	5	7	9,028	5,798	1,054	1,054	258	—	—
Sweden	7	11	17,385	12,923	399	464	150	—	—
Switzerland	19	22	88,505	30,089	10,062	10,064	1,347	5,076	4,185
United Kingdom	47	110	219,240	221,693	3,334	12,933	4,193	594	594
West Germany	25	42	156,825	217,387	7,485	11,764	5,747	892	833
Africa, total	**31**	**124**	**844,848**	**392,778**	**52,933**	**73,178**	**—112**	**13,502**	**8,644**
Liberia	21	110	833,249	375,666	53,366	72,597	9	13,502	8,644
South Africa, Republic of (includes South-West Africa)	5	6	3,189	2,274	—464	77	2	—	—
OPEC countries	4	4	7,221	13,715	—65	374	—122	—	—
Asia, total	**31**	**55**	**41,971**	**42,973**	**3,524**	**3,825**	**1,036**	**320**	**238**
Middle East	5	7	2,145	3,282	307	307	111	—	—
Other Asia, total	27	48	39,826	39,692	3,217	3,519	924	320	238
Hong Kong	11	16	9,202	22,647	744	746	13	—	—
Japan	5	6	8,897	4,878	104	281	104	19	19
Philippines	11	11	4,898	2,017	1,658	1,658	560	—	—
Oceania, total	**14**	**32**	**46,874**	**46,913**	**6,160**	**6,202**	**1,516**	**3,398**	**2,794**
Australia	14	30	46,559	46,913	6,160	6,202	1,516	3,398	2,794
Puerto Rico and United States Possessions, total	**13**	**35**	**118,410**	**40,960**	**3,378**	**4,693**	**1,496**	**155**	**139**
Puerto Rico	12	33	115,679	40,659	3,341	4,657	1,478	155	139
Water transportation									
All geographic areas	**54**	**233**	**854,362**	**382,970**	**47,519**	**69,307**	**2,734**	**9,655**	**7,172**
Canada	**8**	**15**	**32,252**	**7,538**	**573**	**3,308**	**577**	**1,190**	**1,190**
Latin America, total	**30**	**62**	**172,720**	**86,725**	**17,381**	**20,087**	**176**	**5,148**	**2,841**
Panama, excluding Canal Zone	27	46	139,546	75,077	17,834	18,214	43	5,145	2,841
Other Western Hemisphere, total	**7**	**9**	**11,972**	**4,426**	**1,670**	**1,843**	**—**	**—**	**—**
Bermuda	7	8	11,242	3,872	1,833	1,843	—	—	—
Europe, total	**29**	**63**	**77,420**	**16,743**	**—354**	**722**	**207**	**7**	**—**
Belgium	10	11	424	397	10	21	8	—	—
Italy (includes San Marino)	3	5	16,687	713	—159	34	6	—	—
Netherlands	6	8	3,444	180	—118	59	—	—	—
Sweden	3	5	9,812	5,813	—32	2	2	—	—
United Kingdom	18	20	26,849	4,474	246	390	182	—	—
West Germany	5	8	3,402	640	—245	4	—	7	—
Africa, total	**13**	**65**	**459,563**	**240,488**	**24,246**	**38,101**	**2**	**3,310**	**3,140**
Liberia	12	64	459,488	240,480	24,241	38,097	—	3,310	3,140
Asia, total	**5**	**6**	**5,531**	**547**	**1,477**	**1,651**	**515**	**—**	**—**
Other Asia	5	6	5,531	547	1,477	1,651	515	—	—
Puerto Rico and United States Possessions, total	**4**	**11**	**94,903**	**26,504**	**2,547**	**3,595**	**1,256**	**—**	**—**
Puerto Rico	4	11	94,903	26,504	2,547	3,595	1,256	—	—
Wholesale and Retail Trade									
All geographic areas	**629**	**2,223**	**6,002,542**	**10,105,100**	**608,798**	**696,152**	**224,078**	**146,215**	**138,370**
Canada	**262**	**690**	**1,984,142**	**3,852,759**	**205,879**	**230,198**	**93,628**	**24,078**	**19,906**
Latin America, total	**150**	**367**	**858,741**	**1,102,872**	**90,759**	**97,470**	**26,152**	**17,993**	**16,357**
Argentina	11	22	50,906	68,301	3,247	4,938	664	2,081	2,071
Brazil	31	48	137,828	109,608	5,550	5,918	1,274	740	740
Ecuador	3	6	3,800	3,175	145	150	27	—	—
Mexico	50	121	268,263	243,795	22,154	23,120	9,592	1,621	1,427
Panama, excluding Canal Zone	33	43	67,919	392,435	18,982	19,256	469	839	287
Peru	7	7	36,639	37,961	5,066	5,153	1,850	2,499	1,882
Venezuela	29	42	162,345	117,722	19,100	20,129	7,438	5,854	5,838
Other Western Hemisphere, total	**56**	**84**	**285,026**	**197,579**	**11,458**	**16,403**	**1,760**	**2,050**	**1,769**
The Bahamas	32	49	197,404	121,612	6,226	11,081	627	1,140	1,140
Bermuda	12	12	3,776	30,971	1,720	1,722	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Europe, total	237	696	2,294,279	4,067,495	244,821	284,933	84,594	85,912	84,782
Austria	9	12	141,874	303,994	39,459	39,462	9,955	16,807	16,807
Belgium	29	56	251,173	480,959	−22,740	5,212	1,475	5	—
Denmark	8	9	2,564	5,642	75	339	124	16	16
France (includes Andorra)	38	56	125,196	405,408	7,249	9,241	3,406	20	20
Italy (includes San Marino)	37	54	78,774	148,349	663	3,270	1,583	216	113
Luxembourg	3	4	264	27	46	46	—	16	—
Netherlands	35	60	100,488	231,041	6,399	7,940	2,941	77	—
Spain	12	24	104,259	120,944	6,386	7,246	1,161	600	347
Sweden	6	8	4,941	3,395	400	400	197	31	31
Switzerland	69	108	337,897	605,422	37,730	38,980	2,323	124	58
United Kingdom	102	191	823,508	1,122,085	123,808	125,399	46,304	49,491	49,394
West Germany	67	81	115,602	362,854	9,595	10,939	4,826	1,512	998
Africa, total	27	78	317,054	510,331	30,201	34,797	9,751	10,703	10,647
Liberia	10	30	151,728	313,591	6,489	10,904	—	377	321
South Africa, Republic of (includes South-West Africa)	12	24	150,936	182,366	23,288	23,330	9,688	10,326	10,326
OPEC countries	4	4	2,097	5,483	442	442	34	—	—
Asia, total	105	174	132,617	148,654	15,688	17,852	3,328	4,173	3,619
Middle East	8	10	4,281	3,214	249	373	183	—	—
Other Asia, total	100	164	128,336	145,441	15,638	17,480	3,145	4,173	3,619
Hong Kong	43	52	34,996	42,296	7,675	8,163	795	1,403	1,403
Japan	16	16	4,981	3,002	−72	146	54	—	—
Philippines	14	28	54,521	58,960	7,691	8,195	1,920	2,681	2,144
Oceania, total	47	82	94,978	186,593	10,121	10,492	3,570	1,206	1,190
Australia	42	74	90,585	177,443	9,664	9,956	3,397	1,148	1,148
Puerto Rico and United States Possessions, total	14	33	31,568	38,817	−328	4,006	1,295	100	100
Puerto Rico	12	24	23,338	28,984	−482	3,550	1,052	—	—
U.S. Possessions	3	9	8,230	9,833	154	456	243	100	100
Country not stated	18	18	4,138	—	—	—	—	—	—
Wholesale trade									
All geographic areas	535	1,597	2,781,740	5,477,654	248,105	296,682	76,950	30,660	26,140
Canada	215	435	699,829	897,731	75,540	88,544	31,953	7,190	5,773
Latin America, total	126	259	376,563	684,226	37,535	40,791	4,964	4,903	3,556
Argentina	7	18	49,230	67,151	3,076	4,654	563	2,081	2,071
Brazil	28	43	72,520	53,896	3,755	4,124	1,106	—	—
Ecuador	3	6	3,800	3,175	145	150	27	—	—
Mexico	36	75	79,130	107,667	4,900	5,680	2,006	266	72
Panama, excluding Canal Zone	29	38	45,289	390,748	18,330	18,491	27	465	53
Peru	3	3	18,876	13,550	1,121	1,121	112	1,386	918
Venezuela	20	25	51,434	16,237	2,156	2,387	521	213	197
Other Western Hemisphere, total	39	50	102,478	103,362	5,365	5,516	1,207	47	47
The Bahamas	26	28	67,135	52,806	2,552	2,612	544	—	—
Bermuda	8	8	2,251	30,060	1,210	1,212	—	—	—
Europe, total	200	563	1,143,617	3,095,204	82,256	107,248	23,457	3,924	2,793
Austria	6	9	8,073	377	288	288	126	67	67
Belgium	20	34	114,784	224,590	−12,073	5,009	1,475	5	—
Denmark	6	7	1,886	3,212	148	279	103	—	—
France (includes Andorra)	30	46	117,824	396,372	7,154	8,840	3,215	20	20
Italy (includes San Marino)	30	44	53,452	123,102	2,091	2,574	1,227	216	113
Netherlands	27	49	91,236	219,763	6,500	7,833	2,890	77	—
Spain	8	14	48,095	77,112	4,920	4,945	918	256	3
Sweden	5	6	4,941	3,395	400	400	197	31	31
Switzerland	65	102	336,268	803,005	37,320	38,570	2,194	124	58
United Kingdom	79	160	206,221	875,810	20,869	22,416	6,225	1,572	1,475
West Germany	55	69	104,938	329,710	9,293	10,088	4,511	1,491	977
Africa, total	22	61	299,719	500,582	30,744	33,642	9,716	10,587	10,532
Liberia	8	24	134,960	307,674	7,110	9,826	—	261	205
South Africa, Republic of (includes South-West Africa)	11	22	150,936	182,366	23,288	23,330	9,688	10,326	10,326
Asia, total	97	157	118,979	144,588	11,560	13,522	3,104	3,123	2,569
Middle East	6	6	1,401	2,989	171	295	154	—	—
Other Asia, total	92	151	117,578	141,599	11,388	13,227	2,950	3,123	2,569
Hong Kong	36	44	24,332	38,638	3,428	3,915	600	353	353
Japan	15	15	4,967	2,957	−70	146	54	—	—
Philippines	13	27	54,441	58,822	7,687	8,191	1,920	2,681	2,144
Oceania, total	35	43	23,769	34,850	6,461	6,683	2,235	786	771
Australia	31	37	20,754	26,878	5,924	6,147	2,061	728	726
Puerto Rico and United States Possessions, total	6	12	12,647	17,111	−3,356	737	312	100	100
Puerto Rico	4	4	4,548	7,728	−3,494	297	73	—	—
Country not stated	17	17	4,138	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Wholesale trade—Continued									
Drugs, chemicals, and allied products									
All geographic areas	26	279	807,083	1,183,410	42,993	70,651	8,940	1,935	1,164
Canada	11	33	133,290	68,475	17,556	17,986	2,196	5	5
Latin America, total	15	59	154,995	101,289	23,111	23,493	2,849	504	268
Brazil	9	20	66,209	46,201	3,890	4,062	1,106	—	—
Mexico	6	17	27,540	36,020	1,414	1,623	694	69	69
Panama, excluding Canal Zone	3	4	302	—	14,817	14,818	23	222	—
Other Western Hemisphere, total	11	17	59,398	20,291	1,473	1,474	661	—	—
The Bahamas	10	10	42,791	7,135	61	62	—	—	—
Europe, total	16	116	326,264	669,363	—4,355	16,599	2,751	1,165	687
Belgium	3	7	78,037	160,936	—16,199	876	249	—	—
France (includes Andorra)	4	5	8,322	10,486	—230	960	44	—	—
Italy (includes San Marino)	11	14	23,718	8,257	915	1,293	625	—	—
Switzerland	4	22	29,475	35,031	1,996	3,049	560	80	36
United Kingdom	6	35	90,272	199,779	5,274	5,301	292	—	—
West Germany	3	9	59,841	179,606	2,340	2,351	631	900	545
Asia, total	4	15	2,476	4,421	879	951	228	—	—
Other Asia, total	3	14	1,809	1,525	584	656	74	—	—
Hong Kong	3	9	970	1,069	557	622	60	—	—
Oceania, total	5	8	5,839	12,497	—71	87	36	—	—
Australia	5	7	5,570	11,935	—80	78	31	—	—
Retail trade									
All geographic areas	93	623	3,219,455	4,627,337	363,974	399,470	147,128	115,555	112,230
Canada	47	255	1,284,312	2,955,027	130,339	141,654	61,675	16,888	14,133
Latin America, total	23	106	480,921	418,537	54,504	56,678	21,188	13,090	12,801
Argentina	4	4	1,675	1,150	171	284	100	—	—
Brazil	3	5	65,308	55,712	1,794	1,794	169	740	740
Mexico	14	46	189,154	136,127	17,255	17,440	7,586	1,355	1,355
Panama, excluding Canal Zone	4	5	22,630	1,686	652	765	442	374	234
Peru	4	4	17,763	24,411	3,945	4,032	1,738	1,112	964
Venezuela	9	17	110,912	101,486	16,945	17,742	6,918	5,641	5,641
Other Western Hemisphere, total	17	34	182,547	94,217	6,093	10,888	553	2,003	1,722
The Bahamas	6	21	130,270	68,806	3,674	8,469	83	1,140	1,140
Bermuda	4	4	1,525	911	510	510	—	—	—
Europe, total	38	134	1,150,662	972,291	162,565	177,685	61,137	81,989	81,989
Austria	3	3	133,802	303,618	39,171	39,174	9,830	16,740	16,740
Belgium	9	22	136,388	256,369	—10,668	203	—	—	—
France (includes Andorra)	8	10	7,372	9,036	94	401	191	—	—
Italy (includes San Marino)	7	10	25,322	25,246	—1,429	696	357	—	—
Netherlands	8	11	9,252	11,277	—101	107	51	—	—
Spain	4	10	56,164	43,833	1,465	2,301	243	344	344
Switzerland	4	6	1,629	2,417	410	410	129	—	—
United Kingdom	23	32	617,288	246,275	102,939	102,982	40,079	47,919	47,919
West Germany	12	12	10,663	33,144	302	850	315	21	21
Africa	5	17	17,335	9,749	—543	1,156	34	116	115
Asia, total	8	17	13,638	4,066	4,328	4,330	224	1,050	1,050
Other Asia, total	8	13	10,758	3,842	4,250	4,253	195	1,050	1,050
Hong Kong	7	8	10,664	3,658	4,247	4,248	195	1,050	1,050
Oceania, total	11	38	71,118	151,743	3,661	3,809	1,336	420	420
Australia	10	36	69,740	150,565	3,739	3,809	1,336	420	420
Puerto Rico and United States Possessions, total	8	21	18,921	21,706	3,028	3,270	983	—	—
Puerto Rico	8	20	18,790	21,256	3,012	3,253	979	—	—
General merchandise stores									
All geographic areas	35	283	2,467,032	2,161,250	312,021	328,430	122,007	111,649	108,754
Canada	17	106	829,479	911,856	96,569	97,235	42,479	16,437	13,683
Latin America, total	8	57	453,495	398,711	54,383	55,939	21,005	12,785	12,645
Argentina	3	3	1,675	1,150	148	261	100	—	—
Mexico	5	10	172,329	124,892	17,173	17,174	7,486	1,355	1,355
Panama, excluding Canal Zone	3	4	22,443	1,686	670	765	442	374	234
Peru	3	3	17,763	24,411	3,938	4,025	1,737	958	958
Venezuela	4	12	100,496	92,896	17,019	17,448	6,870	5,491	5,491
Other Western Hemisphere	4	6	55,731	6,898	227	786	336	140	140

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade—Continued									
General merchandise stores—Continued									
Europe, total	17	81	1,078,830	778,920	155,602	169,227	57,833	81,208	81,208
Belgium	5	17	133,851	252,638	−10,600	85	—	—	—
France (includes Andorra)	5	6	5,488	4,672	−3	85	32	—	—
Italy (includes San Marino)	4	7	24,016	22,014	−1,764	212	2	—	—
Netherlands	3	4	444	752	55	55	26	—	—
Switzerland	3	5	1,629	2,417	410	410	129	—	—
United Kingdom	13	19	572,571	111,049	98,333	98,333	37,985	47,728	47,728
West Germany	3	3	55	1	−2	—	—	—	—
Asia, total	4	12	9,450	3,792	4,048	4,051	195	1,050	1,050
Other Asia, total	4	9	9,450	3,792	4,048	4,051	195	1,050	1,050
Hong Kong	3	4	9,358	3,608	4,046	4,047	195	1,050	1,050
Oceania, total	4	6	37,343	57,980	898	898	143	27	27
Australia	4	5	37,343	57,980	898	898	143	27	27
Finance, Insurance, and Real Estate									
All geographic areas	468	1,948	17,581,917	4,553,105	389,672	532,600	161,314	120,713	98,983
Canada	163	329	6,975,147	1,528,026	96,094	191,164	74,368	43,362	34,033
Latin America, total	106	300	1,018,455	191,117	29,304	33,747	4,997	6,827	4,350
Argentina	15	20	104,899	17,686	3,103	4,617	831	47	47
Brazil	18	42	364,742	75,792	9,833	10,542	1,992	3,706	1,559
Ecuador	4	6	1,250	868	134	148	32	74	74
Mexico	38	54	66,616	22,778	1,374	1,500	603	426	195
Panama, excluding Canal Zone	25	38	139,676	34,409	3,246	3,545	46	1,063	1,014
Venezuela	16	26	86,375	13,295	4,180	4,194	748	568	568
Other Western Hemisphere, total	80	140	1,401,038	208,760	50,229	53,429	3,887	7,176	6,205
The Bahamas	43	65	851,556	79,179	23,077	24,448	2,214	6,127	5,407
Bermuda	27	35	252,349	77,873	23,942	23,982	224	463	463
Europe, total	241	830	6,594,945	2,318,316	179,677	211,947	65,422	54,957	50,947
Austria	15	16	145,381	11,226	21	338	93	27	27
Belgium	24	46	921,777	112,774	9,299	11,071	2,943	832	832
Denmark	13	13	12,540	5,726	−1,657	117	30	—	—
France (includes Andorra)	110	137	617,122	146,249	23,258	28,242	13,429	4,893	4,614
Italy (includes San Marino)	22	44	1,062,501	222,753	2,509	7,964	2,225	2,558	2,546
Liechtenstein	8	9	38,208	4,900	1,363	1,365	—	702	314
Luxembourg	16	23	602,117	30,938	3,802	3,866	293	—	—
Netherlands	21	32	57,485	41,144	6,176	7,109	3,242	918	912
Spain	6	6	5,441	1,378	16	16	8	—	—
Sweden	6	9	68,447	14,074	449	458	252	40	7
Switzerland	65	91	470,996	72,680	4,456	7,498	789	2,222	1,914
United Kingdom	87	283	1,831,942	1,359,521	118,539	125,867	36,257	36,563	34,932
West Germany	53	93	655,357	155,590	11,451	14,915	5,685	6,089	4,737
East European countries	3	4	995	2,504	1,761	1,761	—	—	—
Africa, total	28	79	324,799	63,532	8,872	10,409	3,448	918	717
Liberia	10	13	59,493	5,629	−320	990	188	—	—
South Africa, Republic of (includes South-West Africa)	18	50	176,038	44,123	6,479	6,615	2,135	877	717
OPEC countries	3	3	42,648	7,374	2,566	2,574	1,125	—	—
Asia, total	44	115	721,758	125,130	12,151	12,713	3,640	5,994	1,964
Middle East	9	13	221,627	32,119	3,244	3,245	1,530	576	570
Other Asia, total	38	102	500,131	93,011	8,906	9,468	2,110	5,419	1,393
Hong Kong	21	36	322,531	29,741	4,094	4,403	282	4,053	100
Japan	18	23	30,340	28,154	1,296	1,383	718	73	73
Philippines	8	12	42,160	24,031	2,355	2,355	793	869	805
Oceania, total	36	79	343,255	74,091	10,317	12,022	3,075	706	406
Australia	33	68	324,411	59,948	8,608	10,256	2,800	614	406
Puerto Rico and United States Possessions, total	24	69	202,520	44,223	3,028	7,167	2,477	773	361
Puerto Rico	19	60	197,956	38,848	2,345	6,436	2,131	763	351
U. S. Possessions	7	9	4,564	5,375	683	731	346	10	10

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Finance, Insurance, and Real Estate—Continued									
Banking									
All geographic areas	46	340	7,173,472	648,496	85,434	93,347	26,056	17,552	14,898
Canada	8	17	566,761	40,495	8,941	8,974	3,419	2,380	2,380
Latin America, total	13	74	735,665	93,119	15,026	16,155	3,551	4,411	2,188
Argentina	4	8	97,723	15,132	3,366	3,366	670	—	—
Brazil	9	25	338,175	53,989	6,526	7,235	1,598	3,327	1,180
Mexico	4	6	10,367	143	132	182	44	—	—
Other Western Hemisphere, total	18	33	782,228	49,481	13,159	13,195	2,202	5,206	5,181
The Bahamas	13	24	728,661	46,414	11,032	11,068	1,920	5,089	5,064
Bermuda	4	4	644	37	1,222	1,222	1	—	—
Europe, total	30	158	4,287,581	400,810	33,021	39,281	11,885	4,729	4,363
Belgium	4	13	869,266	67,939	6,312	6,499	1,739	230	230
France (includes Andorra)	17	24	364,247	17,292	−1,361	2,218	823	899	745
Italy (includes San Marino)	5	8	527,479	131,349	5,828	5,832	1,237	2,556	2,546
Luxembourg	5	9	596,093	30,694	3,770	3,770	293	—	—
Switzerland	17	25	206,886	19,854	938	1,146	150	46	10
United Kingdom	17	63	1,120,704	91,381	15,713	17,236	6,947	346	329
West Germany	6	8	422,099	32,335	1,129	1,802	641	651	503
Africa, total	5	12	263,167	20,715	6,690	6,786	2,485	(2)	(2)
Liberia	4	5	44,391	3,829	879	936	187	—	—
Asia, total	7	21	323,445	25,620	4,429	4,586	942	258	258
Middle East	3	3	105,552	5,075	399	399	136	—	—
Other Asia, total	6	18	217,894	20,544	4,031	4,187	806	258	258
Hong Kong	3	8	85,426	7,978	2,433	2,476	242	—	—
Oceania, total	4	9	150,837	8,711	836	997	320	244	204
Australia	3	8	150,299	8,667	844	997	320	244	204
Puerto Rico and United States Possessions, total	4	16	63,788	9,546	3,331	3,372	1,252	324	324
Puerto Rico	4	16	63,788	9,546	3,331	3,372	1,252	324	324
Credit agencies other than banks									
All geographic areas	40	208	1,622,472	435,722	94,762	104,332	41,588	25,523	20,029
Canada	21	60	1,101,765	318,152	89,480	92,123	38,038	19,111	19,111
Latin America, total	7	9	41,303	801	670	703	72	24	24
Venezuela	5	5	36,134	—	473	473	—	—	—
Other Western Hemisphere, total	7	9	22,974	8,654	1,109	1,114	83	465	48
The Bahamas	4	5	14,203	679	415	420	39	298	—
Europe, total	23	51	97,427	53,418	−692	4,083	1,435	1,335	624
Switzerland	4	4	32,986	59	−802	527	48	—	—
United Kingdom	11	16	11,905	3,398	−2,370	—	—	37	—
West Germany	18	20	22,764	25,371	1,599	1,836	764	1,251	577
Africa, total	8	30	14,086	17,408	651	1,070	357	223	223
South Africa, Republic of (includes South-West Africa)	8	28	13,569	17,408	934	1,070	357	223	223
Asia, total	9	13	225,192	13,592	1,688	1,688	—	3,953	—
Other Asia, total	9	13	225,192	13,592	1,688	1,688	—	3,953	—
Japan	7	7	—	—	—	—	—	—	—
Oceania, total	8	9	30,721	8,398	1,774	1,774	943	—	—
Australia	8	8	30,721	8,398	1,774	1,774	943	—	—
Puerto Rico and United States Possessions, total	5	28	89,004	15,298	82	1,778	661	412	—
Puerto Rico	5	28	89,004	15,298	82	1,778	661	412	—
Holding and other investment companies									
All geographic areas	121	414	1,511,975	2,042,487	169,361	187,573	60,982	55,462	52,571
Canada	40	64	392,904	409,890	39,913	41,488	19,087	9,645	7,652
Latin America, total	40	95	69,843	34,236	6,193	7,359	66	950	950
Argentina	6	6	143	38	39	39	—	—	—
Mexico	12	12	1,961	1,764	99	159	65	—	—
Panama, excluding Canal Zone	9	11	36,580	24,281	2,478	2,479	1	950	950
Venezuela	3	3	6	(2)	−1	—	—	—	—
Other Western Hemisphere, total	10	15	43,690	30,186	−961	402	14	652	338
The Bahamas	6	7	8,045	7,406	177	390	—	650	338

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Finance, Insurance, and Real Estate—Continued									
Holding and other investment companies—Continued									
Europe, total	52	178	834,270	1,515,159	117,667	131,635	39,850	43,125	42,610
Austria	8	9	1,080	1,083	−276	11	—	—	—
Belgium	6	11	20,842	20,727	1,213	2,267	620	602	602
Denmark	8	8	2,722	2,893	−1,321	52	5	—	—
France (includes Andorra)	15	17	57,186	15,796	12,163	12,996	6,549	2,094	2,094
Italy (includes San Marino)	4	6	34,953	42,564	−4,829	212	—	—	—
Luxembourg	3	3	1,080	71	58	58	—	—	—
Netherlands	11	15	20,527	24,345	5,614	6,174	2,788	544	544
Switzerland	7	12	94,777	5,306	2,468	3,151	68	1,768	1,768
United Kingdom	16	72	453,573	1,209,302	96,243	96,737	26,443	34,438	34,311
West Germany	11	14	35,690	50,159	7,413	8,035	3,044	2,914	2,914
Africa, total	5	10	12,113	4,888	1,235	1,273	155	276	276
South Africa, Republic of (includes South-West Africa)	3	7	9,543	2,250	1,273	1,273	155	276	276
Asia, total	8	26	125,771	27,319	2,880	2,899	1,373	561	560
Other Asia, total	6	20	11,238	924	75	93	—	—	—
Hong Kong	6	10	6,696	395	−15	3	—	—	—
Japan	3	7	2,735	—	—	—	—	—	—
Oceania, total	9	23	33,371	20,811	2,473	2,516	438	252	186
Australia	9	19	23,758	12,211	1,400	1,400	438	252	186
Insurance carriers									
All geographic areas	60	546	6,396,092	1,075,502	−1,017	98,895	19,143	16,481	6,301
Canada	34	85	4,487,912	574,848	−60,824	28,049	7,206	9,885	2,752
Latin America, total	14	62	127,642	56,220	4,686	6,587	1,090	1,105	887
Brazil	3	9	22,390	18,365	2,924	2,924	365	325	325
Ecuador	3	5	1,248	868	134	148	32	74	74
Mexico	4	7	34,532	17,687	757	757	346	392	195
Panama, excluding Canal Zone	6	11	31,581	5,068	310	361	11	26	26
Venezuela	3	9	25,373	6,556	918	932	121	117	117
Other Western Hemisphere, total	11	32	371,635	93,770	29,262	29,870	1,173	705	574
The Bahamas	3	4	9,941	6,646	6,692	6,720	—	—	—
Bermuda	8	15	211,559	67,831	20,622	20,657	224	405	405
Europe, total	27	258	1,192,744	273,527	19,039	24,132	7,113	3,766	1,533
Austria	3	3	607	875	52	83	37	27	27
Belgium	7	12	28,785	21,917	1,461	1,556	381	—	—
Denmark	4	4	7,808	886	65	65	25	—	—
France (includes Andorra)	7	20	118,184	45,265	2,267	2,819	1,198	64	63
Italy (includes San Marino)	6	23	494,436	41,535	1,171	1,555	741	—	—
Luxembourg	3	3	4,645	171	−28	33	—	—	—
Netherlands	6	9	34,699	16,049	733	920	452	374	368
Sweden	5	8	65,685	9,362	2	21	13	40	7
Switzerland	10	21	112,311	40,693	1,205	1,430	284	347	134
United Kingdom	18	101	150,947	50,060	8,163	10,795	2,680	1,591	141
West Germany	7	38	172,970	44,790	2,165	3,072	1,220	1,273	743
Africa, total	5	21	20,652	14,661	1,113	1,126	451	370	169
South Africa, Republic of (includes South-West Africa)	4	10	11,389	9,940	1,027	1,027	451	329	169
Asia, total	7	31	33,183	21,898	1,719	1,860	826	404	332
Other Asia, total	6	30	32,142	21,791	1,705	1,845	821	404	332
Hong Kong	4	5	2,464	2,237	−85	14	11	—	—
Oceania, total	11	33	122,916	34,521	5,491	6,493	1,271	209	17
Australia	9	28	114,223	29,112	4,847	5,842	996	117	17
Puerto Rico and United States Possessions, total	8	17	39,410	6,058	−1,503	778	13	38	38
Puerto Rico	7	13	39,274	5,769	−1,521	750	6	28	28
U. S. Possessions	3	4	136	289	18	28	7	10	10

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services									
All geographic areas	452	1,855	2,010,510	3,810,201	121,375	147,633	47,585	30,936	22,38
Canada	220	370	353,527	415,505	28,501	31,000	10,565	6,041	4,62
Latin America, total	66	212	115,085	143,073	5,820	9,388	2,627	1,108	43
Argentina	27	29	17,644	22,903	1,504	1,636	23	—	-
Brazil	14	21	28,088	35,202	−32	1,592	493	—	-
Mexico	42	79	32,662	39,124	781	2,271	1,021	13	-
Panama, excluding Canal Zone	11	11	11,139	8,988	1,484	1,485	131	—	-
Peru	3	3	948	569	95	95	30	19	1
Venezuela	20	27	12,397	22,305	909	1,190	366	1,046	38
Other Western Hemisphere, total	103	114	222,789	58,641	1,713	4,479	123	770	37
The Bahamas	39	43	133,017	35,453	1,430	3,474	—	370	26
Bermuda	56	58	10,683	731	6	114	—	400	11
Europe, total	169	795	1,029,587	2,659,669	63,672	77,427	25,563	15,323	12,12
Austria	15	15	4,355	6,001	707	755	349	203	18
Belgium	36	44	57,810	23,673	623	2,137	565	1,691	29
Denmark	14	16	7,226	60,280	548	883	277	135	13
France (includes Andorra)	52	77	103,432	111,783	4,416	6,274	2,196	421	42
Italy (includes San Marino)	29	36	62,413	61,442	3,772	4,565	2,284	918	60
Luxembourg	6	7	4,449	461	87	109	36	—	-
Netherlands	26	39	60,398	68,986	5,674	6,260	1,664	255	20
Spain	18	20	30,238	44,567	2,833	4,101	1,612	—	-
Sweden	26	36	21,712	26,983	436	825	297	24	-
Switzerland	61	78	66,562	53,612	6,669	7,083	1,519	708	50
United Kingdom	120	280	485,876	532,697	23,744	26,605	9,300	3,844	3,46
West Germany	58	103	94,189	1,637,790	12,962	16,317	4,879	6,796	6,04
Africa, total	24	54	41,443	28,260	2,082	3,523	1,021	1,575	1,49
Liberia	5	6	26,267	8,008	−184	992	—	1,045	99
South Africa, Republic of (includes South-West Africa)	14	23	9,183	16,190	972	1,233	488	530	50
OPEC countries	5	7	1,894	1,268	294	294	168	—	-
Asia, total	48	94	77,323	71,788	6,411	7,542	2,291	973	63
Middle East	15	17	7,418	3,507	619	642	301	—	-
Other Asia, total	38	78	69,906	68,281	5,793	6,900	1,989	973	63
Hong Kong	23	27	29,025	21,803	1,217	1,911	144	—	-
Indonesia	3	3	347	1,301	226	226	—	—	-
Japan	12	14	26,606	32,713	3,611	3,756	1,575	959	63
Philippines	6	7	2,072	1,188	−85	47	10	11	-
Oceania, total	49	187	119,973	403,511	10,092	10,751	4,387	5,145	2,68
Australia	47	175	115,092	397,599	9,543	10,181	4,176	5,145	2,68
Puerto Rico and United States Possessions, total	20	29	50,777	29,754	3,084	3,523	1,010	—	-
Puerto Rico	18	23	47,145	29,115	2,989	3,409	994	—	-
U. S. Possessions	5	6	3,632	639	95	114	15	—	-
Business services									
All geographic areas	264	997	1,231,670	2,891,748	73,405	84,272	27,383	16,005	13,10
Canada	117	187	185,357	264,277	16,887	17,878	6,611	2,644	1,72
Latin America, total	35	120	64,137	100,412	1,374	4,101	1,483	1,108	43
Argentina	15	15	4,442	14,898	105	190	23	—	-
Brazil	9	16	22,015	26,603	−991	633	201	—	-
Mexico	18	37	15,057	25,922	327	1,030	556	13	-
Panama, excluding Canal Zone	5	5	5,076	2,770	620	620	36	—	-
Venezuela	10	17	9,282	18,060	514	794	158	1,046	38
Other Western Hemisphere, total	88	94	96,713	16,087	3,236	3,346	87	370	26
The Bahamas	33	37	38,643	12,252	3,032	3,033	—	370	26
Bermuda	53	54	2,231	—	−109	—	—	—	-
Europe, total	94	458	726,723	2,345,023	39,374	45,409	15,073	8,963	8,02
Austria	5	5	2,862	4,038	485	499	224	203	18
Belgium	19	23	45,732	18,901	1,489	1,844	426	189	18
Denmark	9	11	5,624	14,601	242	577	172	48	4
France (includes Andorra)	24	35	61,841	74,096	2,686	3,167	859	421	42
Italy (includes San Marino)	17	19	13,618	30,592	594	786	405	175	6
Luxembourg	4	5	4,174	85	22	41	4	—	-
Netherlands	17	27	31,837	36,405	1,897	2,302	971	255	20
Spain	11	13	17,861	35,558	1,845	2,270	916	—	-
Sweden	11	21	16,799	23,863	438	636	283	—	-
Switzerland	33	50	47,205	34,011	5,076	5,372	1,020	690	49
United Kingdom	69	175	407,413	450,874	17,033	19,145	6,980	3,292	2,95
West Germany	28	46	58,305	1,595,875	6,465	7,502	2,295	3,426	3,28

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 19.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing return and selected country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Business services—Continued									
Africa, total	8	29	25,084	16,517	1,572	1,828	381	1,292	1,211
South Africa, Republic of (includes South-West Africa)	5	14	6,435	13,887	264	516	199	247	219
Asia, total	26	52	61,518	63,211	5,779	6,058	1,782	380	369
Middle East	3	3	292	344	−18	—	—	—	—
Other Asia, total	25	49	61,226	62,867	5,797	6,058	1,782	380	369
Hong Kong	16	18	25,778	21,231	1,829	1,873	144	—	—
Japan	7	7	23,116	28,762	2,907	3,050	1,386	365	365
Philippines	3	4	1,659	793	−5	47	10	11	—
Oceania, total	16	39	40,977	68,961	3,389	3,728	1,463	1,249	1,074
Australia	15	35	38,880	67,461	3,341	3,679	1,442	1,249	1,074
Puerto Rico and United States Possessions, total	12	17	31,177	17,259	1,794	1,923	524	—	—
Puerto Rico	11	15	30,951	17,258	1,774	1,884	512	—	—
Amusement and recreation services									
All geographic areas	62	347	217,283	552,977	23,467	26,264	7,427	7,503	4,432
Canada	39	55	37,495	40,300	3,808	3,928	1,029	1,000	1,000
Latin America, total	6	22	7,060	10,201	399	605	267	—	—
Mexico	6	12	3,404	2,929	−33	172	124	—	—
Panama, excluding Canal Zone	3	3	902	2,748	189	190	41	—	—
Other Western Hemisphere	4	6	300	—	475	502	—	—	—
Europe, total	20	113	81,622	167,980	11,206	12,807	2,919	2,776	2,169
Belgium	4	4	570	1,394	−63	20	10	—	—
Denmark	4	4	601	45,050	179	179	59	87	87
France (includes Andorra)	4	7	18,078	18,702	1,320	1,321	595	—	—
Italy (includes San Marino)	5	9	23,805	17,705	2,110	2,111	1,064	743	545
Netherlands	3	5	4,365	26,423	1,635	1,650	—	—	—
Spain	3	3	631	420	−458	—	—	—	—
Sweden	4	4	912	2,394	177	186	13	—	—
Switzerland	3	3	549	596	(*)	10	1	—	—
United Kingdom	15	45	26,884	43,336	1,937	2,550	365	60	60
West Germany	7	18	3,659	7,726	4,278	4,572	743	1,821	1,411
Asia, total	13	23	10,171	4,959	−13	715	162	593	269
Middle East	9	9	3,779	513	(*)	5	1	—	—
Other Asia, total	5	14	6,392	4,446	−13	710	162	593	269
Japan	3	5	2,205	3,648	626	626	142	593	269
Oceania, total	12	120	68,691	318,779	5,354	5,469	2,222	3,134	994
Australia	12	117	65,908	314,377	4,833	4,948	2,032	3,134	994

[1]The return counts in column 1 pertain to the total activity of the U.S. parent corporation in a particular area, subarea or country. Since most U.S. Corporations have Controlled Foreign Corporations incorporated in more than one country, the data in this column are not additive.

[*]Less than $500 per return.

NOTE: See text for explanatory statements, including Geographic classification under "Explanation of Terms" and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 20.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Industries (U. S. Corporation)											
All industries (Controlled Foreign Corporation)	4,388	29,221	167,829,988	172,407,222	15,356,478	16,942,938	5,595,130	5,161,180	3,990,258	26,489,733	33,875,913
Agriculture, forestry, and fishery	78	255	564,679	278,733	11,601	30,429	8,595	7,369	4,041	73,253	28,892
Mining	192	524	3,685,393	2,633,737	206,680	296,852	59,410	85,541	70,813	292,133	286,791
Metal mining	38	99	1,420,885	583,548	69,137	127,787	23,247	50,113	46,654	107,100	81,070
Crude petroleum and natural gas	131	322	1,221,277	906,616	94,310	121,047	24,421	26,903	15,666	139,101	132,259
Contract construction	162	423	1,521,983	2,053,686	86,859	127,676	41,445	24,867	10,354	155,828	213,766
Manufacturing	1,997	9,162	83,783,896	107,258,550	9,773,816	10,525,300	3,916,456	2,788,245	2,184,244	11,688,866	18,041,091
Food and kindred products	127	756	4,873,835	7,653,332	532,922	590,150	218,335	173,759	130,015	355,683	444,719
Chemicals and allied products	302	1,893	11,910,279	11,429,276	1,399,853	1,511,810	532,748	402,363	311,508	1,029,447	1,970,927
Petroleum refining and relatedindustries	34	207	15,319,306	17,988,110	1,021,750	1,157,824	363,264	265,271	256,821	2,152,304	3,367,580
Primary metal industries	106	241	2,111,611	1,705,802	132,699	159,764	48,620	49,480	29,501	271,827	408,167
Machinery, except electrical	447	1,257	11,555,177	11,347,912	1,933,572	2,032,706	823,100	563,408	410,802	1,090,477	2,623,800
Electrical equipment and supplies	329	1,077	7,613,503	10,189,898	807,437	866,800	301,520	224,608	178,996	1,425,081	1,717,071
Motor vehicles and equipment	84	255	9,847,241	12,599,502	1,265,217	1,333,536	539,988	409,386	277,223	2,881,834	4,057,607
Scientific instruments, photographic equipment, watches and clocks	135	387	1,827,754	4,412,748	304,075	319,664	124,772	106,405	88,699	242,446	562,517
Transportation, communication, electric, gas, and sanitary services	324	943	8,266,746	5,870,945	655,885	745,678	68,796	611,552	371,289	2,747,741	1,410,308
Water transportation	132	382	4,706,434	4,287,382	439,626	493,681	8,154	502,946	310,707	2,322,728	1,132,932
Wholesale and retail trade	1,420	6,326	24,927,834	38,931,392	2,728,390	3,018,488	1,002,110	869,817	742,659	3,781,875	7,195,322
Wholesale trade	1,218	4,825	19,722,566	29,766,508	2,141,152	2,378,421	765,278	699,191	583,625	3,023,568	5,884,001
Drugs, chemicals, and allied products	154	626	1,615,678	1,796,922	279,730	292,454	68,377	84,165	71,844	154,966	446,283
Retail trade	270	1,320	4,647,530	8,615,382	543,706	588,654	220,179	164,706	155,668	646,325	1,200,408
General merchandise stores	48	108	2,000,728	2,127,357	264,836	289,225	107,403	97,167	96,743	82,062	113,840
Finance, insurance, and real estate	888	2,808	35,097,321	5,488,954	1,189,864	1,376,608	236,943	510,173	425,433	6,768,272	4,816,794
Banking	57	139	6,992,920	546,214	62,028	63,920	18,615	16,693	14,260	3,874,298	1,340,367
Credit agencies other than banks	215	514	9,911,524	894,398	255,780	275,256	89,286	54,981	48,056	1,002,706	1,724,022
Holding and other investment companies	395	821	8,404,490	1,417,276	672,175	716,981	90,718	372,292	313,555	1,410,036	1,294,872
Insurance carriers	127	288	6,348,743	1,503,509	85,225	179,854	11,214	40,357	27,806	219,609	200,068
Services	770	2,742	6,559,102	8,514,295	589,226	686,128	226,719	211,451	157,774	794,651	1,701,588
Business services	478	1,381	3,384,973	4,859,460	391,884	430,860	150,934	143,997	111,053	396,515	466,475
Amusement and recreation services	71	423	451,015	835,365	50,618	55,715	15,482	17,084	11,288	32,408	86,010
Nature of business not allocable	322	761	1,920,957	1,376,929	114,360	135,780	34,655	34,968	23,652	153,340	133,924
Inactive	1,412	5,278	1,502,077	—	—	—	—	17,198	—	33,775	47,438
Agriculture, Forestry and Fishery											
All industries	22	86	73,918	33,942	686	2,938	120	—	—	6,376	5,674
Agriculture, forestry, and fishery	16	70	66,239	27,561	768	2,707	83	—	—	4,979	3,220
Wholesale and retail trade	4	5	3,779	3,756	119	171	37	—	—	1,233	1,532
Inactive	3	4	730	—	—	—	—	—	—	—	76
Mining: Total											
All industries	165	549	1,623,165	1,698,517	140,533	184,403	26,821	63,520	50,865	197,518	216,208
Mining	72	176	824,978	1,073,203	54,935	96,221	17,438	14,646	12,078	107,913	83,965
Metal mining	9	24	323,440	143,108	11,246	37,193	7,327	10,740	9,884	34,418	16,942
Crude petroleum and natural gas	61	138	429,487	279,603	48,521	57,018	9,857	3,619	1,931	73,481	63,377
Contract construction	4	13	68,445	47,952	7,932	7,932	494	176	8	5,657	14,481
Manufacturing	11	27	89,837	80,832	9,682	10,109	3,638	735	735	6,722	6,141
Chemicals and allied products	4	6	2,503	1,685	88	293	36	—	—	389	459
Machinery, except electrical	3	4	1,650	2,235	—19	68	33	—	—	259	738
Transportation, communication, electric, gas, and sanitary services	12	33	297,080	101,181	31,621	33,086	475	25,881	17,052	39,499	34,056
Water transportation	6	15	255,026	90,756	30,799	31,786	177	18,000	16,616	38,550	24,554
Wholesale and retail trade	12	26	105,633	344,152	27,486	27,532	2,819	19,552	19,457	22,346	55,288
Wholesale trade	11	21	78,984	186,053	24,449	24,496	1,545	19,552	19,457	22,346	26,994
Finance, insurance, and real estate	31	40	123,399	15,061	4,680	5,069	212	329	329	4,738	1,023
Credit agencies other than banks	3	3	46,904	3,191	884	884	44	245	245	1,608	933
Holding and other investment companies	21	21	42,430	3,274	476	820	35	84	84	222	85
Insurance carriers	4	5	8,300	3,308	2,384	2,384	—	—	—	2,595	—
Services	10	21	52,062	32,009	4,201	4,455	1,745	1,224	1,206	3,651	17,506
Business services	6	13	46,175	26,468	3,071	3,228	1,362	1,224	1,206	2,013	15,681
Nature of business not allocable	6	9	3,045	4,126	—4	[2]	—	—	—	3,734	—
Inactive	102	204	58,686	—	—	—	—	976	—	3,259	3,748

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 20.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations								
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Mining: Crude Petroleum and Natural Gas											
All industries	**114**	**330**	**808,516**	**633,598**	**82,148**	**92,328**	**13,814**	**4,207**	**2,351**	**118,341**	**120,767**
Mining	59	138	403,070	278,885	47,395	56,108	9,857	3,619	1,931	73,965	63,377
Crude petroleum and natural gas	59	135	402,943	278,644	47,618	56,105	9,857	3,619	1,931	73,469	63,377
Manufacturing	9	15	40,699	14,117	2,435	2,754	219	—	—	1,277	489
Chemicals and allied products	4	6	2,503	1,685	88	293	36	—	—	389	459
Transportation, communication, electric, gas, and sanitary services	4	10	113,936	27,945	12,463	13,451	204	—	—	26,755	594
Water transportation	3	8	100,917	27,341	12,015	13,003	177	—	—	26,704	555
Wholesale and retail trade	4	15	67,503	244,040	6,022	6,061	2,140	—	—	543	28,690
Wholesale trade	3	10	40,855	85,941	2,985	3,024	866	—	—	543	396
Finance, insurance, and real estate	21	23	50,555	9,347	3,739	3,763	155	245	245	2,547	246
Holding and other investment companies	15	15	5,964	416	331	332	—	—	—	2	1
Services	7	11	28,871	8,725	2,269	2,366	744	167	167	3,611	12,890
Business services	3	4	23,010	3,233	1,138	1,138	361	167	167	1,973	11,064
Inactive	62	105	34,085	—	—	—	—	—	—	487	—
Contract Construction											
All industries	**111**	**624**	**1,985,716**	**2,145,752**	**92,000**	**132,831**	**29,329**	**28,136**	**11,768**	**137,092**	**219,644**
Mining	8	20	130,505	57,249	3,755	7,062	2,108	—	—	8,116	8,040
Crude petroleum and natural gas	4	13	59,707	38,553	3,101	4,169	209	—	—	3,005	5,957
Contract construction	60	232	792,528	1,257,252	41,358	62,651	18,042	16,707	5,023	99,578	167,480
Manufacturing	12	24	211,666	103,687	−5,032	1,981	639	722	265	1,814	1,688
Machinery, except electrical	3	3	6,167	8,390	965	965	428	6	6	207	798
Transportation, communication, electric, gas, and sanitary services	5	42	452,270	114,640	30,014	34,895	970	1,394	1,361	19,389	20,105
Water transportation	4	38	445,386	95,603	27,836	32,717	518	1,394	1,361	19,389	19,740
Wholesale and retail trade	6	25	56,546	3,569	4,002	4,707	208	—	—	1,214	923
Wholesale trade	5	23	23,466	2,788	382	1,087	95	—	—	—	—
Finance, insurance, and real estate	18	25	77,155	9,935	3,332	3,355	34	2,094	514	1,083	2,889
Holding and other investment companies	11	12	17,184	1,495	1,440	1,440	28	1,861	281	69	1,057
Insurance carriers	3	3	5,509	3,239	904	904	—	233	233	982	235
Services	15	41	75,835	437,046	12,288	14,713	6,392	7,220	4,606	5,090	17,618
Business services	5	10	2,891	6,098	428	453	116	—	—	492	—
Nature of business not allocable	6	15	134,849	162,375	2,283	3,466	936	—	—	1	231
Inactive	62	199	54,362	—	—	—	—	—	—	809	671
Manufacturing: Total											
All industries	**2,357**	**20,818**	**132,760,267**	**146,867,568**	**13,655,249**	**14,833,065**	**5,007,571**	**4,684,143**	**3,603,187**	**20,196,667**	**29,894,518**
Agriculture, forestry, and fishery	40	138	456,502	222,049	7,451	23,202	7,607	6,822	3,928	62,335	20,043
Mining	79	265	2,438,527	1,232,941	128,080	171,522	35,825	68,959	56,974	161,689	167,996
Metal mining	25	70	1,027,232	424,622	76,254	87,681	14,022	39,374	36,770	72,676	64,129
Crude petroleum and natural gas	47	134	622,129	399,357	39,440	55,024	13,151	21,701	12,325	56,364	53,790
Contract construction	65	122	403,593	441,180	20,386	29,041	11,213	7,086	4,589	29,124	22,263
Manufacturing	1,778	8,487	80,143,730	102,650,768	9,437,713	10,118,390	3,774,099	2,691,987	2,097,470	11,470,572	17,777,369
Food and kindred products	106	713	4,728,532	7,479,861	519,871	574,747	212,510	170,675	127,987	323,508	418,843
Chemicals and allied products	247	1,788	11,761,702	11,287,077	1,383,147	1,486,355	527,009	400,389	310,290	1,021,832	1,951,283
Petroleum refining and related industries	27	195	14,972,978	17,548,166	1,010,308	1,126,685	353,544	255,129	246,679	2,151,776	3,354,395
Primary metal industries	97	229	2,028,538	1,636,997	129,989	156,725	47,809	49,128	29,196	269,670	406,247
Machinery, except electrical	412	1,161	11,130,729	11,069,460	1,907,699	2,005,653	814,240	559,502	407,167	1,072,781	2,601,946
Electrical equipment and supplies	312	1,015	7,373,195	9,868,834	764,743	821,060	282,755	216,165	172,293	1,408,074	1,690,457
Motor vehicles and equipment	77	243	9,790,488	12,520,218	1,258,186	1,323,201	535,191	406,896	275,067	2,874,187	4,043,481
Scientific instruments, photographic equipment, watches and clocks	130	374	1,818,863	4,393,511	302,723	318,052	124,277	105,929	88,223	240,758	558,520
Transportation, communication, electric, gas, and sanitary services	109	357	4,209,198	3,874,709	400,409	443,245	18,931	529,457	311,903	2,467,253	1,125,690
Water transportation	44	150	3,164,583	3,251,522	326,326	356,486	6,217	475,825	286,349	2,178,220	1,035,049
Wholesale and retail trade	881	4,888	20,524,700	30,226,227	2,194,687	2,431,486	814,719	737,973	613,097	3,043,581	6,107,818
Wholesale trade	767	3,805	17,936,944	25,673,210	1,931,801	2,145,789	710,731	666,798	553,206	2,739,515	5,405,136
Drugs, chemicals, and allied products	131	539	1,477,972	1,666,030	249,644	260,808	62,496	82,711	70,425	142,476	389,512
Retail trade	164	921	2,094,289	4,172,659	218,818	235,716	87,606	65,269	56,540	194,798	615,106
General merchandise stores	17	46	86,867	186,590	11,882	13,293	3,541	1,574	1,246	69,795	39,368
Finance, insurance, and real estate	362	1,355	17,607,099	3,162,544	933,404	992,861	147,568	430,345	369,363	2,240,394	3,043,989
Banking	10	15	167,984	13,758	4,540	4,569	1,843	1,210	1,210	19,166	12,026
Credit agencies other than banks	108	293	7,294,978	579,498	147,869	158,372	44,634	40,104	34,765	665,318	1,515,885
Holding and other investment companies	234	540	6,795,768	1,166,197	618,312	651,091	84,973	345,296	296,828	1,277,995	1,180,577
Insurance carriers	39	65	1,328,045	634,303	86,912	88,729	3,640	29,966	23,972	102,396	132,123
Services	285	1,185	4,361,611	4,166,420	437,665	508,010	168,644	165,748	125,919	613,406	1,497,177
Business services	198	516	2,020,825	1,988,329	314,238	338,763	121,533	123,233	95,122	275,210	370,611
Amusement and recreation services	17	168	206,715	185,808	24,870	27,950	7,486	9,833	7,794	5,559	39,654
Nature of business not allocable	237	609	1,471,256	890,729	95,456	115,307	28,965	31,149	19,944	101,530	113,314
Inactive	738	3,413	1,144,051	—	—	—	—	14,618	—	6,782	18,860

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 20.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Manufacturing: Food and Kindred Products											
All industries	**127**	**2,014**	**7,621,368**	**10,018,243**	**839,189**	**923,419**	**319,578**	**290,372**	**221,815**	**664,618**	**773,379**
Agriculture, forestry, and fishery	17	82	194,180	155,157	12,574	16,431	4,574	3,032	1,608	13,940	6,901
Mining	3	4	4,044	996	324	324	5	—	—	1	119
Contract construction	3	5	1,754	1,195	140	141	61	—	—	10	7
Manufacturing	85	771	4,893,891	7,729,527	551,808	609,459	221,826	182,010	135,825	339,924	454,945
Food and kindred products	81	616	4,297,745	7,012,625	496,506	544,697	202,191	165,433	126,024	291,872	401,592
Chemicals and allied products	11	58	274,590	278,872	26,791	28,449	6,624	8,408	5,723	22,578	33,423
Machinery, except electrical	6	13	31,347	43,608	3,904	4,111	1,417	614	579	4,066	3,527
Transportation, communication, electric, gas, and sanitary services	17	48	139,655	125,339	7,547	9,872	1,843	1,467	1,282	7,850	3,108
Water transportation	6	21	111,437	46,009	4,403	6,259	248	1,265	1,153	7,745	1,265
Wholesale and retail trade	61	352	1,053,201	1,641,495	214,952	226,945	76,080	79,552	71,525	208,294	172,576
Wholesale trade	56	277	782,981	1,365,473	202,190	209,889	70,937	78,651	71,160	102,267	156,514
Drugs, chemicals, and allied products	4	15	58,716	98,101	3,189	3,864	1,849	128	—	534	378
Retail trade	15	68	110,870	247,745	11,218	13,693	4,997	902	365	64,769	12,409
Finance, insurance, and real estate	43	162	983,494	149,905	34,298	35,723	7,391	11,268	6,402	80,575	103,843
Credit agencies other than banks	11	14	307,999	32,989	7,261	7,284	2,178	3,210	3,141	23,696	65,800
Holding and other investment companies	34	78	565,303	98,670	15,087	16,130	3,448	7,684	3,042	41,466	35,987
Insurance carriers	6	7	8,496	4,672	2,792	2,803	—	—	—	4,897	—
Services	22	48	54,309	29,192	−2,934	2,287	339	938	391	8,103	843
Business services	16	28	13,756	18,829	964	1,609	261	432	391	2,106	647
Amusement and recreation services	3	8	3	416	258	314	13	—	—	(*)	9
Nature of business not allocable	30	100	199,458	185,437	20,479	22,238	7,458	10,212	4,780	5,388	23,924
Inactive	65	442	97,381	—	—	—	—	1,892	—	532	7,114
Manufacturing: Chemicals and Allied Products											
All industries	**236**	**3,972**	**18,011,668**	**15,772,538**	**1,912,925**	**2,080,730**	**687,207**	**595,510**	**444,612**	**1,736,362**	**3,440,317**
Agriculture, forestry, and fishery	10	17	175,342	10,083	−7,241	1,052	396	98	17	23,411	2,605
Mining	12	53	202,031	129,498	12,436	19,105	8,263	2,131	1,628	26,253	12,073
Metal mining	6	18	85,929	52,659	9,070	11,452	5,534	1,146	643	17,268	2,033
Crude petroleum and natural gas	8	13	67,432	44,261	1,803	4,286	1,346	130	130	2,715	4,000
Contract construction	8	15	21,425	37,744	1,633	3,824	1,527	1,030	1,030	720	2,555
Manufacturing	195	1,933	12,775,830	12,358,424	1,484,163	1,862,000	570,858	415,216	317,941	990,801	2,035,978
Food and kindred products	10	55	277,454	357,954	18,860	22,126	7,700	1,247	1,204	16,582	11,547
Chemicals and allied products	181	1,538	10,366,264	9,886,102	1,249,692	1,340,232	483,497	370,307	285,208	827,149	1,755,825
Petroleum refining and related industries	4	4	46,080	61,478	1,525	1,617	602	645	—	11	637
Primary metal industries	9	24	262,974	329,501	26,034	26,604	7,211	6,653	6,093	16,867	21,165
Machinery, except electrical	17	43	317,238	235,106	32,984	33,693	7,820	2,354	1,905	48,660	37,020
Electrical equipment and supplies	8	41	297,905	280,457	45,453	47,795	19,626	10,795	9,183	3,915	37,983
Scientific instruments, photographic equipment, watches and clocks	12	30	77,467	76,308	5,346	7,383	2,976	2,134	1,088	5,149	16,111
Transportation, communication, electric, gas, and sanitary services	14	25	52,471	45,583	5,102	5,617	1,501	538	512	31,671	2,470
Water transportation	3	4	14,449	616	−469	14	(*)	—	—	644	907
Wholesale and retail trade	114	794	2,093,626	2,644,486	292,287	308,768	75,126	103,948	81,757	245,457	721,500
Wholesale trade	109	694	1,732,749	2,109,391	263,423	276,887	68,261	90,437	68,689	190,202	470,829
Drugs, chemicals, and allied products	89	434	1,209,022	1,331,855	206,206	215,692	51,078	72,636	61,287	134,530	339,728
Retail trade	13	77	335,286	495,145	27,031	28,933	5,772	13,131	12,688	53,790	245,182
General merchandise stores	5	24	36,742	58,985	7,576	7,995	2,964	1,357	1,124	13,598	16,163
Finance, insurance, and real estate	61	229	2,352,688	335,986	108,951	120,919	23,477	65,843	38,905	376,227	636,788
Credit agencies other than banks	14	20	522,046	15,714	−5,620	3,294	498	1,750	1,339	23,440	240,781
Holding and other investment companies	44	117	1,276,275	213,682	103,204	105,239	20,830	61,721	36,830	304,723	349,211
Insurance carriers	8	8	25,848	1,886	1,274	1,308	116	1,200	—	938	1,200
Services	44	119	148,982	149,744	13,651	14,959	4,417	3,428	2,532	28,315	20,191
Business services	33	74	100,186	95,236	8,345	8,879	2,703	1,563	1,191	24,566	16,493
Nature of business not allocable	44	132	103,417	60,991	1,944	4,485	1,642	1,760	290	9,972	5,500
Inactive	97	656	85,856	—	—	—	—	1,519	—	3,536	656
Manufacturing: Petroleum Refining and Related Industries											
All industries	**36**	**1,479**	**31,490,798**	**34,005,663**	**2,541,559**	**2,859,158**	**714,506**	**1,282,366**	**1,057,240**	**7,544,671**	**9,224,767**
Mining	17	66	399,513	218,931	18,180	29,074	3,513	13,365	10,746	27,221	18,140
Crude petroleum and natural gas	16	60	396,770	216,530	17,926	28,778	3,452	13,322	10,706	26,249	17,868
Contract construction	7	17	129,953	139,276	1,393	4,545	604	2,656	442	4,782	6,214
Manufacturing	24	291	15,875,153	18,447,465	1,060,813	1,190,695	369,872	264,106	253,768	2,347,062	3,553,374
Chemicals and allied products	10	52	534,091	648,925	37,587	45,893	11,438	6,352	4,769	148,796	100,491
Petroleum refining and related industries	20	186	14,918,173	17,483,277	1,008,435	1,124,713	352,767	254,484	246,679	2,151,265	3,353,226
Machinery, except electrical	7	16	33,595	46,064	1,445	2,094	638	1,858	908	305	4,073
Transportation, communication, electric, gas, and sanitary services	15	95	2,820,269	3,263,651	339,122	361,983	8,591	444,904	283,687	2,243,324	984,678
Water transportation	12	47	2,218,493	2,942,849	285,211	303,873	3,465	396,257	262,705	2,046,524	936,539
Wholesale and retail trade	20	434	7,144,350	9,867,909	721,270	812,733	295,092	299,847	258,766	1,694,350	2,367,086
Wholesale trade	19	392	7,022,603	9,666,308	715,355	806,309	293,753	298,995	258,114	1,665,969	2,332,983
Drugs, chemicals, and allied products	7	16	92,531	102,961	25,578	25,893	5,245	6,551	6,504	4,514	27,270
Retail trade	10	36	95,871	178,967	3,806	4,315	1,034	203	102	17,154	33,727
Finance, insurance, and real estate	19	137	3,590,727	1,010,011	392,513	424,672	35,223	247,392	239,784	999,578	1,327,611
Credit agencies other than banks	7	15	1,229,002	28,145	11,981	11,981	1,744	3,009	2,822	321,255	686,673
Holding and other investment companies	12	52	1,662,145	311,604	298,293	320,346	30,033	212,272	205,406	597,656	516,768
Insurance carriers	7	9	307,819	140,771	59,035	59,035	748	23,106	22,570	38,934	84,021
Services	15	111	1,026,170	972,584	7,040	27,542	1,363	10,033	9,992	197,848	962,839
Business services	12	30	67,738	139,068	7,921	8,709	703	4,414	4,414	27,964	25,747
Nature of business not allocable	13	50	428,652	85,749	1,218	7,903	246	63	56	30,470	4,823
Inactive	26	275	75,965	—	—	—	—	—	—	35	2

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 20.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Manufacturing: Primary Metal Industries											
All industries	**92**	**921**	**5,829,914**	**13,017,634**	**321,354**	**378,064**	**78,886**	**222,886**	**117,779**	**509,228**	**750,206**
Mining	15	55	1,403,252	554,801	60,552	83,942	8,167	38,290	36,189	62,904	90,713
Metal mining	13	43	935,080	367,322	66,410	75,407	8,153	38,227	36,126	51,320	61,314
Contract construction	6	10	11,284	14,442	−208	860	306	—	—	285	1,871
Manufacturing	74	285	2,130,057	11,509,396	131,355	152,619	46,757	70,774	30,318	192,474	381,407
Primary metal industries	54	153	1,486,174	948,984	90,238	106,017	30,542	39,779	20,692	154,566	257,178
Machinery, except electrical	10	15	11,235	16,987	3,220	3,407	1,613	169	153	29	2,201
Electrical equipment and supplies	7	22	112,995	119,878	7,654	9,370	3,216	2,460	2,189	576	20,510
Transportation, communication, electric, gas, and sanitary services	12	25	174,295	160,027	26,461	27,084	1,512	78,315	22,681	97,914	87,196
Water transportation	8	15	168,322	151,197	25,971	26,573	1,302	78,117	22,485	96,661	86,576
Wholesale and retail trade	38	165	364,212	450,138	21,704	24,182	7,481	7,831	3,354	17,467	92,846
Wholesale trade	36	142	338,119	428,521	16,451	18,497	5,962	7,428	3,180	16,394	81,289
Retail trade	6	16	6,861	12,031	1,126	1,522	572	(*)	(*)	3	50
Finance, insurance, and real estate	20	63	1,339,687	114,497	55,675	59,666	9,091	19,279	19,092	64,239	42,614
Credit agencies other than banks	6	12	476,522	52,487	13,745	13,784	2,109	670	670	23,289	23,886
Holding and other investment companies	12	23	678,910	46,763	36,083	39,823	6,315	18,359	18,262	33,703	17,819
Services	14	121	249,983	199,773	25,680	28,863	5,037	8,073	6,121	73,457	52,032
Business services	10	13	5,897	12,141	517	681	250	100	1	8,564	1,681
Nature of business not allocable	10	19	16,017	14,200	517	848	533	322	23	95	444
Inactive	40	175	139,110	—	—	—	—	—	—	133	1,083
Manufacturing: Machinery, Except Electrical											
All industries	**415**	**2,743**	**17,569,987**	**16,056,523**	**2,669,318**	**2,788,203**	**1,102,716**	**829,317**	**622,781**	**1,481,655**	**4,042,619**
Mining	5	23	37,525	34,272	7,162	7,642	2,805	5,092	2,672	8,553	8,197
Crude petroleum and natural gas	5	15	19,848	16,791	4,073	4,511	2,193	3,504	1,084	377	5,702
Contract construction	13	25	32,152	33,708	266	1,556	634	211	33	9,817	649
Manufacturing	290	1,086	10,916,117	10,693,011	1,880,690	1,952,930	807,408	552,011	406,505	962,454	2,644,904
Chemicals and allied products	7	50	230,662	117,890	13,839	15,976	5,920	2,550	2,468	12,315	14,764
Primary metal industries	8	13	47,999	48,433	3,542	3,669	1,245	742	610	8,856	5,824
Machinery, except electrical	276	825	9,574,513	9,605,154	1,778,828	1,835,023	761,271	537,533	392,990	812,258	2,388,120
Electrical equipment and supplies	14	31	168,271	112,737	11,039	12,276	4,522	2,585	2,283	34,786	24,585
Transportation, communication, electric, gas, and sanitary services	7	14	67,308	19,105	309	2,221	107	372	134	1,610	7,309
Wholesale and retail trade	166	741	3,501,989	3,501,645	419,017	447,954	160,309	124,310	105,261	250,908	962,868
Wholesale trade	147	656	3,119,741	3,040,440	395,021	418,453	149,989	118,047	99,214	222,894	902,244
Drugs, chemicals, and allied products	4	5	4,160	2,134	462	462	206	176	176	100	1,973
Retail trade	28	67	265,754	380,046	16,433	19,554	7,432	5,363	5,195	11,649	38,085
Finance, insurance, and real estate	51	149	1,248,693	146,823	48,547	50,115	10,585	21,299	13,913	78,935	85,508
Credit agencies other than banks	18	41	833,013	54,976	19,511	19,774	7,668	3,709	2,186	35,570	59,900
Holding and other investment companies	28	43	234,576	47,674	17,946	18,294	1,705	16,132	10,533	22,363	33,186
Insurance carriers	3	3	7,439	9,715	1,188	1,188	—	—	—	9,967	—
Services	46	209	1,472,070	1,538,645	296,233	302,311	113,766	118,002	89,627	156,444	305,642
Business services	30	139	1,379,379	1,352,104	287,041	290,253	108,854	111,909	85,632	130,067	269,007
Nature of business not allocable	36	78	117,372	64,287	15,653	21,618	6,464	5,279	4,152	11,109	22,395
Inactive	132	399	152,628	—	—	—	—	2,221	—	1,740	2,712
Manufacturing: Electrical Equipment and Supplies											
All industries	**328**	**2,568**	**13,032,650**	**13,891,419**	**1,121,812**	**1,237,988**	**388,005**	**330,145**	**252,600**	**2,039,838**	**2,683,280**
Mining	4	17	80,828	75,484	12,248	12,664	5,662	4,745	405	26,488	21,912
Crude petroleum and natural gas	4	17	80,828	75,484	12,248	12,664	5,662	4,745	405	26,488	21,912
Contract construction	5	16	160,963	174,777	11,124	11,278	5,100	689	689	11,682	6,058
Manufacturing	256	1,120	7,628,767	10,211,270	756,847	839,635	268,198	244,388	193,947	1,547,851	1,722,307
Chemicals and allied products	5	19	74,831	48,179	3,410	3,825	575	64	9	884	12,409
Primary metal industries	7	9	51,601	55,167	1,890	2,313	959	791	791	37,467	38,674
Machinery, except electrical	23	61	223,107	230,485	9,873	31,373	5,793	2,883	2,547	69,475	20,685
Electrical equipment and supplies	238	814	6,058,364	8,483,932	637,429	680,193	227,542	191,072	151,206	1,254,413	1,464,554
Scientific instruments, photographic equipment, watches and clocks	9	18	154,689	198,102	13,419	16,421	4,718	6,080	5,307	74,916	91,241
Transportation, communication, electric, gas, and sanitary services	8	33	104,051	45,489	4,115	7,216	1,790	2,769	2,737	4,695	12,247
Wholesale and retail trade	132	561	1,377,996	1,872,260	145,042	159,275	58,358	34,853	22,257	217,[illegible]56	621,803
Wholesale trade	111	466	1,045,292	1,552,142	98,237	110,556	33,058	23,554	11,941	19[illegible],975	584,061
Drugs, chemicals, and allied products	7	10	8,036	8,750	504	655	144	229	229	508	1,712
Retail trade	24	82	319,110	319,174	46,935	48,717	25,300	11,300	10,316	3,725	37,637
Finance, insurance, and real estate	29	173	2,150,417	595,501	107,918	109,665	16,250	20,736	20,147	152,257	182,126
Credit agencies other than banks	9	62	745,590	102,584	37,110	37,193	7,708	12,549	12,251	63,941	94,999
Holding and other investment companies	19	55	506,209	55,563	54,393	55,321	6,265	7,229	6,970	48,738	18,073
Services	26	236	949,897	832,349	74,151	87,193	31,032	16,985	10,532	70,565	96,139
Business services	22	64	261,375	199,712	11,963	13,594	4,175	1,011	477	30,862	12,937
Amusement and recreation services	3	49	61,789	62,040	5,336	5,863	2,388	340	77	109	29,985
Nature of business not allocable	17	63	136,467	84,288	10,369	11,062	1,616	2,928	1,887	7,759	18,416
Inactive	73	349	443,262	—	—	—	—	2,051	—	584	2,273

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 20.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Manufacturing: Motor Vehicles and Equipment											
All industries	**73**	**1,177**	**14,972,558**	**17,950,880**	**1,404,455**	**1,511,908**	**598,812**	**418,443**	**294,511**	**3,196,734**	**4,334,448**
Manufacturing	63	300	9,974,075	12,709,867	1,241,917	1,321,287	537,970	377,104	260,170	3,006,494	4,044,185
Primary metal industries	3	4	7,104	12,189	1,111	1,111	493	—	—	7,543	46
Machinery, except electrical	14	39	271,835	338,460	15,041	26,918	10,729	1,875	691	88,565	18,275
Electrical equipment and supplies	5	14	201,558	247,159	22,681	22,681	6,279	841	841	41,392	31,774
Motor vehicles and equipment	52	172	9,029,370	11,617,744	1,166,107	1,227,923	503,843	368,013	255,077	2,811,713	3,941,768
Wholesale and retail trade	34	565	1,594,213	4,660,989	87,915	104,883	36,237	25,938	21,126	63,015	153,395
Wholesale trade	29	196	1,070,356	2,882,141	57,029	70,325	24,702	17,281	15,125	48,650	124,293
Retail trade	6	358	511,302	1,761,404	29,407	33,079	11,064	8,652	5,996	14,311	24,958
Finance, insurance, and real estate	17	117	3,266,165	435,436	71,167	73,094	21,260	9,717	9,131	117,730	125,874
Credit agencies other than banks	9	50	2,164,018	191,491	37,827	38,610	14,723	7,399	6,980	45,782	26,778
Holding and other investment companies	12	34	658,543	191,445	23,317	23,436	2,844	140	22	46,107	14,111
Services	14	58	98,378	54,978	—2,166	6,876	1,090	1,087	781	8,895	3,385
Business services	9	27	29,079	7,041	—7,853	771	141	815	552	1,419	1,014
Nature of business not allocable	5	13	3,892	49,758	5,681	5,743	2,249	4,594	3,304	599	7,447
Inactive	23	122	16,278	—	—	—	—	4	—	—	82
Manufacturing: Scientific Instruments, Photographic Equipment, Watches and Clocks											
All industries	**161**	**912**	**4,029,533**	**7,582,484**	**476,193**	**518,150**	**192,090**	**141,226**	**120,324**	**390,069**	**1,138,940**
Manufacturing	111	386	2,050,582	4,476,734	346,909	362,648	143,018	115,147	97,037	234,904	597,318
Chemicals and allied products	3	18	61,032	67,392	31,937	31,956	12,796	11,099	10,543	1,615	18,703
Machinery, except electrical	4	4	215,489	121,282	18,747	18,804	6,248	--	--	11,233	32,955
Electrical equipment and supplies	14	23	156,798	108,769	—2,290	4,688	2,128	2,098	1,624	60,151	75,601
Scientific instruments, photographic equipment, watches and clocks	95	299	1,502,413	4,056,779	281,882	289,901	115,105	97,481	81,595	157,696	443,901
Transportation, communication, electric, gas, and sanitary services	3	7	1,417	2,152	—14	458	72	—	—	40	122
Wholesale and retail trade	61	287	1,559,868	3,002,930	122,487	139,680	47,498	24,496	22,327	76,913	476,711
Wholesale trade	52	222	1,231,286	2,398,155	38,736	55,614	15,576	3,651	3,275	63,157	269,818
Drugs, chemicals, and allied products	4	10	13,654	21,020	2,362	*2,381	1,207	114	114	268	1,735
Retail trade	11	51	260,617	464,291	62,614	62,929	22,978	20,845	19,052	2,681	185,242
Finance, insurance, and real estate	12	26	286,122	9,571	6,520	6,576	439	334	334	74,125	54,623
Credit agencies other than banks	3	8	242,481	5,097	3,749	3,752	317	—	—	52,082	51,280
Holding and other investment companies	5	6	11,080	101	1,386	1,426	16	334	334	1,089	3,343
Services	10	32	95,941	75,580	—2,439	5,568	636	714	622	3,770	8,345
Business services	8	23	61,272	27,647	—5,386	1,871	530	655	566	823	8,150
Nature of business not allocable	15	19	8,741	12,776	2,642	3,045	343	380	—	267	1,531
Inactive	45	152	24,914	—	—	—	—	151	—	—	151
Transportation, Communication, Electric, Gas, and Sanitary Services: Total											
All industries	**184**	**1,120**	**5,791,953**	**3,193,036**	**340,166**	**413,317**	**98,311**	**87,517**	**64,705**	**313,401**	**389,452**
Agriculture, forestry, and fishery	3	6	4,273	3,534	—124	61	1	—	—	—	49
Mining	9	19	186,207	84,011	16,129	17,417	2,838	519	452	9,335	19,416
Crude petroleum and natural gas	5	6	6,987	6,354	—584	261	2	167	100	4,217	1,760
Contract construction	7	13	88,294	49,891	—2,581	3,830	174	—	—	460	1,390
Manufacturing	24	160	732,670	1,033,116	69,500	85,250	33,484	15,594	11,743	31,438	56,484
Chemicals and allied products	5	14	15,112	16,740	1,624	2,210	853	413	92	942	2,156
Primary metal industries	4	6	10,623	9,625	2,484	2,519	750	316	306	100	1,514
Machinery, except electrical	5	13	58,561	62,009	3,355	3,396	1,367	—	—	5,934	1,421
Electrical equipment and supplies	4	26	97,515	120,509	18,543	20,866	8,429	4,904	4,038	8,473	14,225
Motor vehicles and equipment	4	6	31,004	66,953	7,640	8,711	4,209	1,179	1,179	7,534	12,484
Transportation, communication, electric, gas, and sanitary services	134	410	3,038,085	1,242,982	189,288	220,556	46,547	53,525	40,316	176,441	215,466
Water transportation	55	138	654,227	363,802	45,870	61,397	384	6,705	5,811	52,200	47,606
Wholesale and retail trade	20	132	278,755	342,948	14,822	19,058	6,088	2,462	1,561	16,159	47,361
Wholesale trade	12	83	175,354	198,368	10,690	12,615	4,150	2,017	1,117	11,713	16,108
Retail trade	10	39	61,002	66,920	5,705	6,058	1,907	430	430	2,269	8,438
General merchandise stores	3	5	1,150	5,688	1,350	1,354	631	430	430	—	1,517
Finance, insurance, and real estate	41	85	1,098,255	252,322	44,757	49,597	4,547	14,428	9,838	54,055	31,646
Credit agencies other than banks	4	5	82,046	15,009	1,984	3,731	1,186	615	449	1,480	1,043
Holding and other investment companies	20	34	660,436	139,627	16,379	19,405	1,561	13,208	8,800	27,282	27,249
Insurance carriers	12	15	40,577	49,432	20,728	20,757	—	—	—	24,968	313
Services	34	68	124,271	49,661	8,393	9,398	3,534	271	222	11,956	9,090
Business services	21	36	82,463	18,448	2,653	3,516	1,494	—	—	9,727	1,730
Amusement and recreation services	3	10	14,210	23,691	2,397	2,495	946	—	—	728	1,972
Nature of business not allocable	14	33	189,118	134,571	7,980	8,150	1,098	684	573	10,463	8,319
Inactive	63	195	52,015	—	—	—	—	36	—	3,094	233

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 20.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wholesale and Retail Trade: Total											
All industries	**629**	**2,223**	**6,002,542**	**10,105,100**	**608,798**	**696,152**	**224,078**	**146,215**	**138,370**	**888,105**	**1,149,327**
Agriculture, forestry, and fishery	10	25	27,277	25,590	1,063	1,986	428	547	113	5,061	4,318
Mining	6	15	83,584	166,460	−111	385	34	108	—	3,533	3,638
Crude petroleum and natural gas	4	10	81,822	162,876	−124	329	34	108	—	960	3,638
Contract construction	9	11	18,751	17,438	1,153	1,748	773	—	—	121	181
Manufacturing	102	243	1,045,042	1,305,147	96,155	126,568	41,340	25,459	23,993	62,429	93,236
Food and kindred products	14	33	110,102	147,034	9,133	11,448	4,443	2,290	1,690	28,684	23,035
Chemicals and allied products	38	63	109,729	104,795	15,500	19,818	3,729	1,060	666	3,710	13,072
Machinery, except electrical	9	19	26,858	28,813	3,663	3,743	1,024	342	264	5,009	4,440
Electrical equipment and supplies	5	12	76,750	109,686	11,367	11,581	4,851	122	122	295	3,627
Transportation, communication, electric, gas, and sanitary services	22	40	129,309	469,435	7,244	10,014	721	477	220	36,609	5,486
Water transportation	13	25	108,856	458,457	9,235	9,546	575	308	168	33,907	2,146
Wholesale and retail trade	445	1,102	3,768,764	7,652,958	472,359	513,369	170,769	107,503	106,428	673,134	957,140
Wholesale trade	387	787	1,377,759	3,427,936	160,742	176,259	42,092	9,081	8,311	230,087	413,741
Drugs, chemicals, and allied products	21	83	133,291	126,342	29,755	31,316	5,741	1,453	1,419	9,732	56,466
Retail trade	72	314	2,390,959	4,224,908	311,607	337,090	128,674	98,421	98,118	443,046	543,399
General merchandise stores	24	53	1,909,439	1,929,884	251,583	274,225	103,099	95,163	95,067	12,267	72,848
Finance, insurance, and real estate	55	183	683,435	204,042	15,570	24,772	4,252	4,101	1,713	49,402	51,729
Credit agencies other than banks	12	13	101,407	6,936	2,172	2,260	894	436	155	8,237	1,797
Holding and other investment companies	26	53	364,472	51,619	10,399	15,573	1,536	1,760	627	14,239	23,663
Insurance carriers	4	4	1,622	838	308	308	—	—	—	757	—
Services	34	81	103,350	83,554	7,852	9,721	2,244	3,553	2,812	24,433	22,396
Business services	24	47	49,459	42,430	3,792	4,638	1,574	2,371	1,757	14,887	12,046
Amusement and recreation services	3	4	9,673	19,133	390	391	—	—	—	2,745	7,503
Nature of business not allocable	16	34	44,748	180,476	7,515	7,590	3,517	3,090	3,090	33,178	8,981
Inactive	197	489	98,283	—	—	—	—	1,379	—	206	2,223
Wholesale and Retail Trade: Total Wholesale Trade											
All industries	**535**	**1,597**	**2,781,740**	**5,477,654**	**246,105**	**296,682**	**76,950**	**30,660**	**26,140**	**356,143**	**520,452**
Agriculture, forestry, and fishery	6	21	25,590	24,793	1,100	1,848	428	547	113	4,564	4,317
Mining	5	11	72,696	154,311	196	323	—	108	—	3,533	323
Crude petroleum and natural gas	3	6	70,934	150,727	184	268	—	108	—	960	323
Contract construction	7	8	5,049	15,641	1,536	1,694	773	—	—	—	97
Manufacturing	91	215	850,504	1,100,044	70,429	98,227	30,884	16,022	14,595	47,707	73,891
Food and kindred products	12	31	106,644	142,454	9,284	10,484	3,993	2,290	1,690	24,106	23,035
Chemicals and allied products	36	61	109,397	104,591	15,410	19,728	3,684	976	621	3,710	12,984
Machinery, except electrical	8	18	23,960	25,413	3,663	3,743	1,024	342	264	5,009	4,282
Electrical equipment and supplies	4	11	73,756	107,926	11,581	11,581	4,851	122	122	77	3,518
Transportation, communication, electric, gas, and sanitary services	17	28	104,999	457,309	7,203	8,076	485	361	105	35,998	4,806
Water transportation	10	17	93,557	453,319	7,323	7,633	347	192	53	33,802	1,533
Wholesale and retail trade	374	787	1,312,581	3,358,761	154,467	169,968	38,456	8,681	7,969	213,434	402,133
Wholesale trade	371	761	1,282,600	3,230,685	151,256	166,671	38,059	8,681	7,969	211,086	397,506
Drugs, chemicals, and allied products	21	83	133,291	126,342	29,755	31,316	5,741	1,453	1,419	9,732	56,466
Retail trade	10	24	29,935	127,961	3,202	3,277	394	—	—	2,348	4,627
Finance, insurance, and real estate	32	122	266,815	173,276	2,910	7,342	1,860	1,596	261	12,234	23,772
Credit agencies other than banks	6	6	17,726	2,484	183	272	8	—	—	865	—
Holding and other investment companies	13	29	131,364	39,231	166	3,519	985	1,275	142	2,263	2,049
Services	23	51	19,134	13,881	941	1,814	553	189	8	5,410	2,071
Business services	17	25	8,365	4,586	−211	367	17	58	2	4,257	578
Nature of business not allocable	11	24	41,599	179,639	7,322	7,392	3,511	3,090	3,090	33,159	8,975
Inactive	155	331	82,774	—	—	—	—	66	—	106	67
Wholesale and Retail Trade: Total Retail Trade											
All industries	**93**	**623**	**3,219,455**	**4,627,337**	**363,974**	**399,470**	**147,128**	**115,555**	**112,230**	**531,962**	**628,857**
Agriculture, forestry, and fishery	3	3	648	687	130	138	—	—	—	497	1
Manufacturing	10	27	194,321	205,103	26,840	28,342	10,455	9,437	9,398	14,722	19,345
Transportation, communication, electric, gas, and sanitary services	5	12	24,310	12,126	40	1,938	236	116	115	612	680
Water transportation	3	8	15,298	5,138	1,912	1,912	228	116	115	104	613
Wholesale and retail trade	71	316	2,456,183	4,294,198	317,891	343,401	132,313	98,821	98,460	459,700	555,007
Wholesale trade	16	26	95,159	197,251	9,487	9,588	4,033	400	342	19,001	16,235
Retail trade	62	290	2,361,024	4,096,946	308,405	333,813	128,280	98,421	98,118	440,699	538,772
General merchandise stores	23	52	1,909,323	1,929,879	251,579	274,221	103,099	95,163	95,067	12,267	72,848
Finance, insurance, and real estate	22	60	416,529	30,766	12,661	17,430	2,392	2,505	1,453	37,168	27,938
Credit agencies other than banks	6	7	83,681	4,452	1,988	1,988	886	436	155	7,372	1,797
Holding and other investment companies	13	24	233,108	12,388	10,233	12,054	552	485	485	11,976	21,614
Services	11	30	84,215	69,673	6,911	7,907	1,691	3,363	2,804	19,023	20,326
Business services	7	22	41,094	37,844	4,002	4,272	1,557	2,313	1,754	10,630	11,468
Nature of business not allocable	5	10	3,149	837	192	198	7	—	—	19	6
Inactive	42	158	15,509	—	—	—	—	1,313	—	100	2,156

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 20.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Finance, Insurance, and Real Estate: Total											
All industries	**468**	**1,948**	**17,581,917**	**4,553,105**	**389,672**	**532,600**	**161,314**	**120,713**	**98,983**	**4,654,379**	**1,873,237**
Agriculture, forestry, and fishery	8	8	1,146	—	1,446	1,446	—	—	—	6	—
Mining	17	26	21,449	19,868	3,882	4,236	1,167	1,309	1,309	1,548	3,736
Crude petroleum and natural gas	10	18	21,001	19,868	3,936	4,236	1,167	1,309	1,309	1,074	3,736
Contract construction	11	14	102,711	157,701	18,403	19,827	9,616	643	502	18,879	6,847
Manufacturing	43	162	1,494,981	2,018,609	154,383	170,795	60,024	51,885	48,627	113,211	96,961
Food and kindred products	4	7	25,610	5,960	425	464	28	793	338	3,491	2,841
Chemicals and allied products	4	5	11,362	11,315	—2,086	1,316	383	459	459	721	2,964
Primary metal industries	3	4	72,360	58,921	264	518	59	—	—	2,057	369
Machinery, except electrical	12	51	304,975	160,211	14,466	15,176	5,321	3,557	3,364	5,879	9,988
Electrical equipment and supplies	3	6	15,784	22,397	2,150	2,552	1,233	835	372	2,790	1,540
Transportation, communication, electric, gas, and sanitary services	32	48	101,945	51,215	—1,447	2,865	1,047	801	437	7,754	7,041
Water transportation	7	9	43,923	16,152	114	1,084	276	714	402	463	1,914
Wholesale and retail trade	32	118	174,506	337,715	14,568	20,449	7,038	2,215	2,003	22,272	24,464
Wholesale trade	26	90	119,483	267,182	12,397	17,270	6,470	1,724	1,517	18,818	20,167
Retail trade	10	27	54,273	68,459	2,068	3,077	522	491	486	3,454	3,775
Finance, insurance, and real estate	302	972	15,225,002	1,791,810	182,305	292,478	78,574	56,348	43,140	4,398,955	1,678,275
Banking	43	120	6,789,379	529,703	56,330	58,166	16,458	15,144	12,776	3,853,386	1,326,785
Credit agencies other than banks	55	166	2,278,016	273,705	99,571	106,682	42,431	13,583	12,442	322,862	203,013
Holding and other investment companies	64	131	471,741	33,269	22,918	26,378	1,882	9,563	6,726	85,307	61,349
Insurance carriers	58	188	4,933,788	803,442	—27,114	65,656	7,164	10,158	3,601	87,055	66,958
Services	47	190	320,023	173,452	15,229	19,523	3,751	7,313	2,951	69,406	35,860
Business services	28	89	220,722	67,300	7,676	9,817	1,615	1,677	215	61,060	24,839
Amusement and recreation services	4	55	51,785	69,278	4,110	4,476	930	1,802	619	41	3,608
Nature of business not allocable	20	29	64,550	2,735	902	981	97	15	15	2,829	1,284
Inactive	141	381	75,604	—	—	—	—	183	—	19,520	18,769
Finance, Insurance, and Real Estate: Holding and Other Investment Companies											
All industries	**121**	**414**	**1,511,975**	**2,042,487**	**169,361**	**187,573**	**60,982**	**55,462**	**52,571**	**129,261**	**94,746**
Mining	10	12	14,611	8,680	1,464	1,764	4	700	700	650	2,839
Crude petroleum and natural gas	3	5	14,164	8,680	1,464	1,764	4	700	700	177	2,839
Contract construction	3	3	30,328	60,017	8,859	8,917	4,518	502	502	—	1,779
Manufacturing	21	75	968,956	1,675,102	130,687	141,342	48,161	45,650	43,235	105,373	61,176
Food and kindred products	4	7	25,610	5,960	425	464	28	793	338	3,491	2,841
Machinery, except electrical	3	10	41,421	57,006	6,032	6,032	1,669	2,464	2,464	4,814	6,662
Transportation, communication, electric, gas, and sanitary services	20	21	37,472	30,098	479	1,182	281	650	338	259	1,852
Water transportation	3	4	29,764	14,290	969	969	276	650	338	259	1,823
Wholesale and retail trade	17	62	86,724	189,977	9,088	12,837	4,796	1,200	1,134	16,053	12,035
Wholesale trade	15	54	72,233	158,218	7,767	11,494	4,352	709	649	15,053	11,475
Retail trade	5	8	14,491	31,759	1,322	1,343	445	491	486	1,000	560
Finance, insurance, and real estate	41	135	328,694	56,864	15,248	17,931	2,126	4,686	4,684	6,615	11,980
Credit agencies other than banks	11	12	1,887	260	959	963	16	19	19	1,026	21
Holding and other investment companies	17	29	109,893	6,892	4,070	5,500	445	2,007	2,005	3,977	7,995
Insurance carriers	9	31	50,512	25,772	2,265	2,504	—	—	—	316	84
Services	4	14	13,293	21,496	3,340	3,404	1,071	1,966	1,964	142	2,964
Nature of business not allocable	11	14	13,137	253	196	197	25	15	15	164	27
Inactive	29	77	17,612	—	—	—	—	93	—	—	93
Finance, Insurance, and Real Estate: Insurance Carriers											
All industries	**60**	**546**	**6,396,092**	**1,075,502**	**—1,017**	**98,895**	**19,143**	**16,481**	**6,301**	**192,601**	**137,612**
Manufacturing	3	39	288,988	124,840	12,382	12,963	4,755	1,552	1,233	1,048	6,801
Transportation, communication, electric, gas, and sanitary services	3	12	40,723	14,270	—977	1,325	644	38	35	1,638	4,568
Wholesale and retail trade	5	16	11,545	16,718	872	1,045	463	116	—	1,638	3,776
Wholesale trade	4	13	10,686	14,644	812	943	417	116	—	1,638	3,255
Finance, insurance, and real estate	49	240	5,960,395	824,414	—17,173	77,295	11,818	11,401	4,290	184,708	112,947
Banking	3	8	630,174	22,747	2,344	2,819	1,365	671	351	62,832	29,494
Credit agencies other than banks	5	19	328,671	28,484	7,610	9,289	3,026	300	169	17,640	4,510
Holding and other investment companies	13	26	129,757	5,652	2,115	2,572	359	220	122	16,299	11,336
Insurance carriers	44	148	4,843,925	760,789	—29,652	62,016	6,906	10,129	3,573	85,462	66,479
Services	10	113	83,337	95,173	3,805	6,191	1,462	3,369	742	3,508	9,516
Business services	6	53	29,190	23,383	—131	1,630	520	1,568	124	3,423	5,836
Nature of business not allocable	3	8	483	86	74	78	1	—	—	61	—
Inactive	20	118	10,620	—	—	—	—	6	—	—	6

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 20.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Industry of U.S. Corporation Filing the Return, and by Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry of U.S. corporation filing the return and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Services											
All industries	452	1,855	2,010,510	3,810,201	121,375	147,633	47,585	30,938	22,380	96,195	127,852
Contract construction	6	18	47,661	82,271	208	2,646	1,134	255	232	2,009	1,124
Manufacturing	27	58	64,141	63,980	11,677	12,206	3,232	1,863	1,411	2,680	8,446
Chemicals and allied products	4	17	9,871	7,664	1,580	1,819	738	42	—	1,854	993
Electrical equipment and supplies	3	6	1,356	2,287	3,323	3,323	805	1,821	1,411	5	2,264
Transportation, communication, electric, gas, and sanitary services	8	12	38,847	16,783	−1,246	1,017	106	18	—	796	2,433
Water transportation	3	7	34,434	11,090	−353	664	8	—	—	—	1,923
Wholesale and retail trade	20	30	15,141	20,068	347	1,717	431	113	113	1,936	795
Wholesale trade	8	13	7,797	7,674	578	743	157	18	18	171	323
Retail trade	12	17	7,344	12,394	−231	974	274	95	95	1,765	472
General merchandise stores	3	3	3,271	5,195	62	354	132	—	—	—	107
Finance, insurance, and real estate	78	147	281,801	53,060	5,563	8,424	1,755	2,528	535	19,573	7,214
Credit agencies other than banks	32	33	108,145	16,058	3,302	3,327	97	—	—	3,200	1,351
Holding and other investment companies	19	30	52,461	21,795	2,250	2,275	700	520	158	4,921	891
Insurance carriers	7	8	30,902	8,947	1,104	1,117	410	—	—	855	439
Services	344	1,154	1,521,796	3,572,117	103,590	120,300	40,410	26,123	20,059	66,617	101,924
Business services	194	669	962,283	2,710,350	60,021	70,437	23,239	15,492	12,753	33,034	41,550
Amusement and recreation services	43	185	168,606	537,405	18,851	20,403	6,119	5,449	2,875	23,334	33,273
Nature of business not allocable	23	32	13,390	1,918	228	286	40	30	30	1,605	1,795
Inactive	105	393	18,346	—	—	—	—	6	—	106	2,859

[1]The return counts in column 1 pertain to the total activity of the U. S. parent corporation in a particular industrial division or industry. Since most U. S. corporations have Controlled Foreign Corporations engaged in more than one industry, the data in this column are not additive.

[2]Less than $500 per return.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 21.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Major Industry of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Major industry of Controlled Foreign Corporation	Number of U.S. corporations returns[1]	Controlled Foreign Corporations								
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes
								Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries	**4,388**	**29,221**	**167,829,988**	**172,407,222**	**15,356,478**	**16,942,938**	**1,586,461**	**5,572,373**	**5,632,502**	**11,356,698**
Agriculture, forestry, and fishery	**78**	**255**	**564,679**	**278,733**	**11,601**	**30,429**	**18,828**	**8,630**	**8,640**	**22,172**
Mining	**192**	**524**	**3,685,393**	**2,633,737**	**206,680**	**296,852**	**90,173**	**59,674**	**60,050**	**237,482**
Metal mining	38	99	1,420,885	583,548	89,137	127,767	38,630	23,196	23,454	104,520
Coal mining	10	20	361,618	804,282	4,120	18,821	14,700	2,439	2,439	16,382
Crude petroleum and natural gas	131	322	1,221,277	906,616	94,310	121,047	26,737	24,736	24,854	96,666
Nonmetallic minerals (except fuels) mining	48	83	681,613	339,291	19,112	29,217	10,105	9,303	9,303	19,914
Contract construction	**162**	**423**	**1,521,983**	**2,053,686**	**86,859**	**127,676**	**40,817**	**40,605**	**42,005**	**86,345**
Manufacturing	**1,997**	**9,162**	**83,783,896**	**107,258,550**	**9,773,816**	**10,525,300**	**751,484**	**3,898,767**	**3,940,522**	**6,612,556**
Food and kindred products	127	756	4,873,835	7,653,332	532,922	590,150	57,228	218,608	219,107	372,155
Tobacco manufactures	5	44	980,848	1,975,743	168,810	180,889	12,079	60,484	60,513	120,377
Textile mill products	96	188	1,110,807	1,019,955	49,238	73,761	24,523	22,248	23,853	50,006
Apparel and other fabricated textile products	77	185	467,447	873,683	46,389	59,200	12,811	22,473	22,503	36,773
Lumber and wood products, except furniture	52	105	774,356	487,168	49,231	58,013	8,782	22,546	22,760	35,759
Furniture and fixtures	30	51	138,001	171,553	14,787	15,921	1,134	6,488	6,488	9,434
Paper and allied products	79	258	3,222,856	2,890,477	239,849	259,109	19,260	98,871	99,147	159,982
Printing and publishing	103	347	634,111	852,435	81,792	94,696	12,904	36,370	36,448	58,359
Chemicals and allied products	302	1,893	11,910,279	11,429,276	1,399,853	1,511,810	111,957	532,200	535,191	979,719
Petroleum refining and related industries	34	207	15,319,306	17,988,110	1,021,750	1,157,824	136,075	363,060	364,426	795,611
Rubber and miscellaneous plastics products	69	190	2,807,535	2,942,933	254,532	262,186	7,654	95,984	96,619	165,741
Leather and leather products	43	63	147,057	97,023	9,528	11,476	1,948	2,761	2,772	8,710
Stone, clay, and glass products	103	248	1,164,797	940,169	711,784	716,348	4,564	314,445	315,133	401,264
Primary metal industries	106	241	2,111,611	1,705,802	132,699	159,764	27,065	46,454	48,903	111,633
Fabricated metal products, except machinery and transportation equipment	257	546	2,000,686	12,125,834	241,523	257,584	16,061	80,347	82,095	177,627
Machinery, except electrical	447	1,257	11,555,177	11,347,912	1,933,572	2,032,706	99,135	807,745	824,900	1,209,803
Electrical equipment and supplies	329	1,077	7,613,503	10,189,898	807,437	866,800	59,363	306,198	306,008	565,968
Motor vehicles and equipment	84	255	9,847,241	12,599,502	1,265,217	1,333,536	68,319	537,879	546,785	793,551
Transportation equipment, except motor vehicles	55	136	1,435,550	1,262,305	102,275	116,012	13,737	43,875	43,913	72,213
Scientific instruments, photographic equipment, watches and clocks	135	387	1,827,754	4,412,748	304,075	319,664	15,589	124,754	124,921	194,931
Miscellaneous manufactured products, and manufacturing not allocable	272	728	3,841,140	4,292,691	406,553	447,848	41,295	154,978	156,038	292,941
Transportation, communication, electric, gas, and sanitary services	**324**	**943**	**8,266,746**	**5,870,945**	**655,885**	**745,678**	**89,793**	**67,579**	**69,610**	**677,310**
Transportation	284	787	6,261,569	5,134,823	558,634	635,898	77,264	27,115	29,146	607,768
Water transportation	132	382	4,706,434	4,287,382	439,626	493,681	54,056	6,852	8,711	485,814
Other transportation	184	406	1,555,135	847,440	119,008	142,217	23,209	20,263	20,435	121,954
Communication	24	51	1,119,791	342,975	66,313	71,803	5,490	29,476	29,476	42,348
Electric, gas, and sanitary services	36	105	885,385	393,148	30,938	37,976	7,039	10,988	10,988	27,194
Wholesale and retail trade	**1,420**	**6,326**	**24,927,834**	**38,931,392**	**2,728,390**	**3,018,488**	**290,098**	**999,347**	**1,006,030**	**2,018,695**
Wholesale trade	1,218	4,825	19,722,566	29,766,508	2,141,152	2,378,421	237,269	762,547	768,675	1,615,095
Groceries and related products	89	231	540,631	1,010,426	177,206	179,752	2,546	61,587	61,657	118,258
Machinery, equipment, and supplies	370	1,142	4,032,649	5,487,710	452,513	495,226	42,713	171,980	173,207	324,269
Miscellaneous wholesale trade	670	3,453	15,149,286	23,268,372	1,511,433	1,703,442	192,009	528,980	533,811	1,172,568
Drugs, chemicals, and allied products	154	626	1,615,678	1,796,922	279,730	292,454	12,725	67,986	68,427	224,160
Petroleum and petroleum products	30	296	4,610,442	6,421,236	540,235	624,231	83,996	256,098	257,275	367,867
Other miscellaneous wholesale trade	751	2,531	8,923,166	15,050,213	691,469	786,758	95,289	204,896	208,111	580,541
Retail trade	270	1,320	4,647,530	8,615,382	543,706	588,654	44,948	220,369	220,610	368,833
Building materials, hardware, and farm equipment	30	95	270,999	233,744	37,886	39,387	1,501	21,458	21,515	17,894
General merchandise stores	48	108	2,000,728	2,127,357	264,836	289,225	24,389	107,458	107,474	181,822
Food stores	19	47	441,840	1,699,919	55,031	57,144	2,113	24,589	24,589	32,656
Automotive dealers and service stations	47	456	677,883	2,098,767	42,280	47,568	5,288	15,716	15,727	32,066
Apparel and accessory stores	13	125	70,119	643,264	10,740	11,163	423	3,709	3,711	7,455
Furniture, home furnishings, and equipment stores	15	47	204,343	242,699	20,397	20,797	400	7,739	7,741	13,088
Eating and drinking places	33	180	161,071	196,696	11,048	15,677	4,629	4,995	5,076	10,654
Miscellaneous retail stores	108	263	820,548	1,372,935	101,487	107,692	6,205	34,705	34,778	73,199
Wholesale and retail trade not allocable	71	181	557,739	549,503	43,532	51,413	7,881	16,431	16,745	34,767
Finance, insurance, and real estate	**888**	**2,808**	**35,097,321**	**5,488,954**	**1,189,664**	**1,376,608**	**186,944**	**237,512**	**240,712**	**1,140,401**
Banking	57	139	6,992,920	546,214	62,028	63,920	1,892	19,170	19,171	45,108
Credit agencies other than banks	215	514	9,911,524	894,398	255,780	275,256	19,477	89,521	89,947	186,120
Security and commodity brokers, dealers, exchanges, and services	102	186	1,566,451	760,867	39,791	50,207	10,416	7,417	7,666	42,979
Holding and other investment companies	395	821	8,404,490	1,417,276	672,175	716,981	44,806	91,117	91,882	626,363
Insurance carriers	127	288	6,348,743	1,503,509	85,225	179,854	94,629	10,877	12,469	168,643
Insurance agents, brokers, and services	55	134	134,843	75,366	19,310	19,921	611	4,374	4,374	15,594
Real estate	325	726	1,738,350	291,324	55,357	70,469	15,113	15,036	15,204	55,595
Services	**770**	**2,742**	**6,559,102**	**8,514,295**	**589,226**	**686,128**	**96,902**	**225,525**	**229,616**	**460,604**
Hotels and other lodging places	43	86	399,653	196,950	2,970	16,553	13,583	3,499	3,499	13,100
Personal services	14	72	101,010	110,095	13,768	14,219	451	3,607	3,607	10,619
Business services	478	1,381	3,384,973	4,859,460	391,884	430,860	38,975	150,122	152,936	280,409
Automobile services, and miscellaneous repair services	46	150	352,231	300,377	23,267	30,865	7,598	11,837	11,891	19,095
Amusement and recreation services	71	423	451,015	835,365	50,618	55,715	5,097	15,222	15,606	40,278
Other services	249	631	1,870,221	2,212,049	106,718	137,917	31,199	41,237	42,077	97,102
Nature of business not allocable	**322**	**761**	**1,920,957**	**1,376,929**	**114,360**	**135,780**	**21,420**	**34,736**	**35,317**	**101,133**
Inactive	**1,412**	**5,278**	**1,502,077**	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 21.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Major Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Major industry of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Distributions						Receipts by foreign corporations from all related persons				
	Total	Out of current earnings and profits	Out of accumulated earnings and profits of past years	Out of capital	Liquidating distributions	Capital gains and other distributions	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
All industries	**5,161,180**	**3,990,258**	**1,109,181**	**33,115**	**20,206**	**8,420**	**26,489,733**	**11,361,470**	**46,191**	**2,649,666**	**570,391**
Agriculture, forestry, and fishery	**7,389**	**4,041**	**3,302**	—	—	**26**	**73,253**	**61,939**	**101**	**331**	**124**
Mining	**85,541**	**70,813**	**14,283**	—	**446**	—	**292,133**	**89,029**	**1,700**	**23,914**	**1,336**
Metal mining	50,113	46,654	3,329	—	131	—	107,100	61,777	—	3,817	17
Coal mining	1,251	1,251	—	—	—	—	10,725	2,056	—	—	26
Crude petroleum and natural gas	26,903	15,666	10,923	—	315	—	139,101	7,293	—	10,522	1,180
Nonmetallic minerals (except fuels) mining	7,273	7,242	31	—	—	—	35,208	17,903	1,700	9,575	114
Contract construction	**24,867**	**10,354**	**14,514**	—	—	—	**155,828**	**9,862**	**20**	**90,464**	**376**
Manufacturing	**2,788,245**	**2,184,244**	**562,852**	**25,406**	**11,235**	**4,509**	**11,688,866**	**7,862,442**	**21,405**	**749,297**	**145,790**
Food and kindred products	173,759	130,015	38,356	1,307	4,061	21	355,683	226,707	78	10,116	7,773
Tobacco manufactures	59,941	46,945	12,996	—	—	—	93,930	32,367	50	10,728	9
Textile mill products	20,153	9,440	10,659	—	—	54	82,654	43,933	220	1,297	405
Apparel and other fabricated textile products	5,413	4,644	752	—	—	17	42,759	33,722	—	4,968	125
Lumber and wood products, except furniture	7,655	5,597	2,058	—	—	1	331,211	162,219	(*)	468	201
Furniture and fixtures	1,263	863	400	—	—	—	6,813	5,006	—	633	—
Paper and allied products	58,000	47,330	10,576	—	—	93	412,889	314,779	90	5,196	921
Printing and publishing	20,138	13,610	4,867	—	1,621	40	25,694	13,277	6	2,204	2,208
Chemicals and allied products	402,363	311,508	80,470	7,553	—	2,832	1,029,447	458,923	1,809	67,717	29,348
Petroleum refining and related industries	265,271	256,821	7,805	—	645	—	2,152,304	1,059,657	—	149,228	22,484
Rubber and miscellaneous plastics products	59,462	53,703	5,741	—	—	19	238,444	201,272	7,393	6,362	4,945
Leather and leather products	3,732	212	3,520	—	—	—	23,245	16,380	—	8	1,413
Stone, clay, and glass products	200,719	196,078	4,493	149	—	—	362,158	332,109	26	939	1,030
Primary metal industries	49,480	29,501	19,617	342	—	20	271,827	171,495	—	4,369	3,086
Fabricated metal products, except machinery and transportation equipment	81,913	63,104	18,717	—	22	70	119,923	85,477	29	3,144	3,064
Machinery, except electrical	563,408	410,802	152,229	81	30	266	1,090,477	663,578	2,441	184,014	17,181
Electrical equipment and supplies	224,608	178,996	44,938	509	—	165	1,425,081	1,144,176	1,131	64,142	21,098
Motor vehicles and equipment	409,386	277,223	111,927	15,378	4,857	—	2,881,834	2,405,622	312	212,826	13,428
Transportation equipment, except motor vehicles	9,540	8,442	1,082	15	—	—	253,536	162,121	1	4,717	1,738
Scientific instruments, photographic equipment, watches and clocks	106,405	88,699	17,705	—	—	—	242,446	165,312	4,918	4,172	10,191
Miscellaneous manufactured products, and manufacturing not allocable	65,636	50,711	13,943	71	—	912	246,511	164,309	2,901	12,049	5,141
Transportation, communication, electric, gas, and sanitary services	**611,552**	**371,289**	**235,022**	**3,945**	**1,163**	**133**	**2,747,741**	**241,480**	**12,274**	**1,331,594**	**52,540**
Transportation	569,166	332,316	232,658	2,944	1,163	85	2,705,483	224,182	12,274	1,318,043	49,922
Water transportation	502,946	310,707	192,097	—	67	74	2,322,728	173,885	10,924	1,254,071	27,570
Other transportation	66,220	21,608	40,561	2,944	1,096	10	382,755	50,298	1,350	63,972	22,352
Communication	24,455	22,928	527	1,000	—	—	20,614	1,500	—	13,485	633
Electric, gas, and sanitary services	17,931	16,045	1,837	—	—	48	21,643	15,797	—	66	1,985
Wholesale and retail trade	**869,817**	**742,659**	**123,601**	**1,953**	**485**	**1,118**	**3,781,875**	**2,616,556**	**7,183**	**125,248**	**200,069**
Wholesale trade	699,191	583,625	114,453	90	485	537	3,023,568	1,996,549	7,176	108,025	175,805
Groceries and related products	68,546	62,592	5,954	—	—	—	39,866	23,019	1	4,568	4,406
Machinery, equipment, and supplies	116,767	102,447	14,098	90	—	132	287,641	99,858	864	11,205	35,285
Miscellaneous wholesale trade	513,877	418,586	94,402	—	485	405	2,696,061	1,873,672	6,311	92,252	136,114
Drugs, chemicals, and allied products	84,165	71,844	12,241	—	—	80	154,966	19,335	—	15,156	26,712
Petroleum and petroleum products	225,181	201,200	23,982	—	—	—	1,237,159	1,036,905	45	38,309	9,569
Other miscellaneous wholesale trade	204,531	145,542	58,179	—	485	325	1,303,936	817,431	6,266	38,787	99,832
Retail trade	164,706	155,668	6,593	1,863	—	581	646,325	531,853	7	14,019	17,854
Building materials, hardware, and farm equipment	4,601	4,094	496	11	—	—	5,715	3,364	—	104	59
General merchandise stores	97,167	96,743	328	—	—	96	82,062	69,645	—	2,775	308
Food stores	4,918	4,892	5	—	—	22	436,410	426,317	—	129	—
Automotive dealers and service stations	11,192	7,180	1,696	1,852	—	464	44,420	18,890	1	3,739	5,567
Apparel and accessory stores	1,498	1,239	260	—	—	—	749	87	6	—	193
Furniture, home furnishings and equipment stores	8,962	7,931	1,031	—	—	—	3,134	476	—	366	95
Eating and drinking places	2,621	1,805	816	—	—	—	8,198	1,393	—	1,324	3
Miscellaneous retail stores	33,746	31,784	1,962	—	—	—	65,637	11,679	(*)	5,583	11,629
Wholesale and retail trade not allocable	5,920	3,366	2,554	—	—	—	111,982	88,154	(*)	3,203	6,410
Finance, insurance, and real estate	**510,173**	**425,433**	**81,499**	**1,789**	**912**	**540**	**6,768,272**	**251,157**	**413**	**80,841**	**84,110**
Banking	16,693	14,260	2,434	—	—	—	3,874,298	—	—	385	1,920
Credit agencies other than banks	54,981	48,056	5,849	589	416	71	1,002,706	36,588	57	9,385	4,250
Security and commodity brokers, dealers, exchanges, and services	14,143	13,795	255	—	—	92	112,160	18,496	352	4,064	22,439
Holding and other investment companies	372,292	313,505	57,151	974	496	167	1,410,036	195,260	—	57,587	9,839
Insurance carriers	40,357	27,806	12,354	—	—	197	219,609	9	—	4,222	42,969
Insurance agents, brokers, and services	3,165	2,961	4	201	—	—	23,128	—	4	2,290	572
Real estate	8,541	5,051	3,452	25	—	13	126,336	803	—	2,908	2,222
Services	**211,451**	**157,774**	**50,537**	—	**2,337**	**803**	**794,651**	**156,395**	**3,018**	**241,622**	**81,071**
Hotels and other lodging places	3,167	914	537	—	1,715	—	11,302	30	—	335	10
Personal services	2,397	2,110	272	—	15	—	19,330	14,259	—	196	—
Business services	143,997	111,053	32,215	—	607	122	396,515	43,490	2,567	165,341	55,328
Automobile services, and miscellaneous repair services	4,758	3,987	691	—	—	80	27,466	3,938	214	914	17,100
Amusement and recreation services	17,084	11,288	5,705	—	—	91	32,408	2,284	197	554	839
Other services	40,049	28,422	11,118	—	—	509	307,630	92,394	40	74,283	7,793
Nature of business not allocable	**34,968**	**23,652**	**11,133**	—	**166**	**16**	**153,340**	**72,609**	**77**	**6,356**	**4,974**
Inactive	**17,198**	—	**12,439**	**22**	**3,461**	**1,275**	**33,775**	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 21.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Major Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Major industry of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued							
	Receipts by foreign corporations from all related persons—Continued						Payments by foreign corporations to all related persons	
	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable	Total	Purchases of stock in trade
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All industries	**699,552**	**9,193,824**	**1,088,607**	**681,969**	**187,823**	**10,241**	**33,875,913**	**17,948,581**
Agriculture, forestry, and fishery	**320**	**8,341**	**1,883**	**213**	**—**	**—**	**28,892**	**11,486**
Mining	**14,376**	**141,412**	**11,911**	**8,393**	**—**	**62**	**286,791**	**25,457**
Metal mining	110	31,744	9,493	141	—	—	81,070	859
Coal mining	3,480	4,922	—	241	—	—	21,202	(*)
Crude petroleum and natural gas	10,786	99,516	2,110	7,632	—	62	132,259	11,078
Nonmetallic minerals (except fuels) mining	—	5,229	308	379	—	—	52,259	13,520
Contract construction	**15,429**	**34,848**	**1,156**	**2,982**	**691**	**—**	**213,766**	**10,644**
Manufacturing	**106,541**	**2,421,779**	**236,910**	**134,699**	**5,812**	**4,191**	**18,041,091**	**11,572,212**
Food and kindred products	8,874	75,470	18,407	5,902	5	2,350	444,719	135,921
Tobacco manufactures	578	29,363	19,064	1,771	—	—	168,989	76,403
Textile mill products	552	32,487	2,835	925	—	—	91,780	42,354
Apparel and other fabricated textile products	418	3,019	230	90	—	186	66,914	50,612
Lumber and wood products, except furniture	—	166,570	452	1,296	—	6	87,120	14,399
Furniture and fixtures	40	1,101	19	13	—	—	6,712	2,664
Paper and allied products	441	76,560	12,040	2,582	282	—	196,739	82,624
Printing and publishing	1,965	5,543	117	374	—	—	84,956	37,048
Chemicals and allied products	11,630	426,762	22,350	10,145	147	616	1,970,927	1,014,112
Petroleum refining and related industries	17,691	827,928	43,520	30,224	1,571	—	3,367,560	2,570,648
Rubber and miscellaneous plastics products	81	16,315	1,138	922	16	—	405,298	229,185
Leather and leather products	6	4,818	524	97	—	—	9,337	3,487
Stone, clay, and glass products	75	24,500	1,687	1,711	80	—	833,092	602,871
Primary metal industries	7,565	58,349	8,464	18,498	—	—	408,167	265,474
Fabricated metal products, except machinery and transportation equipment	507	22,176	4,491	1,019	17	—	220,125	93,387
Machinery, except electrical	16,553	137,426	50,538	17,035	1,710	—	2,623,800	1,404,144
Electrical equipment and supplies	6,546	155,874	16,165	14,077	885	987	1,717,071	1,045,394
Motor vehicles and equipment	7,081	199,695	25,897	16,320	653	—	4,057,607	3,065,793
Transportation equipment, except motor vehicles	20,974	60,188	2,058	1,714	25	—	235,451	142,352
Scientific instruments, photographic equipment, watches and clocks	643	47,481	2,347	7,343	1	37	562,517	372,811
Miscellaneous manufactured products, and manufacturing not allocable	4,322	50,152	4,568	2,640	419	8	482,188	320,528
Transportation, communication, electric, gas, and sanitary services	**427,888**	**482,453**	**169,135**	**30,313**	**—**	**64**	**1,410,308**	**88,810**
Transportation	425,331	477,465	169,135	29,131	—	—	1,281,959	20,183
Water transportation	359,273	306,436	165,835	24,735	—	—	1,132,932	9,233
Other transportation	66,058	171,029	3,300	4,396	—	—	149,028	10,950
Communication	2,340	1,791	—	866	—	—	101,056	66,450
Electric, gas, and sanitary services	218	3,197	—	316	—	64	27,293	2,177
Wholesale and retail trade	**24,980**	**642,399**	**112,810**	**52,043**	**85**	**502**	**7,195,322**	**5,409,734**
Wholesale trade	17,427	567,562	105,960	44,502	78	485	5,884,001	4,414,242
Groceries and related products	106	5,293	1,298	1,123	—	52	123,122	41,344
Machinery, equipment, and supplies	2,683	108,490	21,228	8,009	19	1	1,086,407	824,321
Miscellaneous wholesale trade	14,638	453,779	83,434	35,370	59	432	4,674,472	3,548,576
Drugs, chemicals, and allied products	5,436	68,936	13,289	6,102	—	—	446,283	255,923
Petroleum and petroleum products	2,660	121,666	20,367	7,609	28	1	2,050,100	1,630,099
Other miscellaneous wholesale trade	6,542	263,177	49,779	21,660	31	431	2,178,089	1,662,554
Retail trade	5,822	67,422	2,761	6,564	7	17	1,200,408	906,820
Building materials, hardware, and farm equipment	—	1,341	807	39	—	—	29,153	21,960
General merchandise stores	3,039	5,773	126	390	—	6	113,840	46,037
Food stores	82	9,351	446	85	—	(*)	461,276	451,551
Automotive dealers and service stations	379	15,462	149	227	7	—	67,842	28,517
Apparel and accessory stores	—	—	270	193	—	—	4,622	1,599
Furniture, home furnishings, and equipment stores	87	1,691	126	294	—	—	26,437	14,065
Eating and drinking places	776	3,244	693	765	—	—	13,628	797
Miscellaneous retail stores	1,460	30,560	145	4,569	—	11	483,610	342,293
Wholesale and retail trade not allocable	1,731	7,416	4,089	978	—	—	110,913	88,672
Finance, insurance, and real estate	**47,972**	**5,220,304**	**489,387**	**411,650**	**177,298**	**5,140**	**4,816,794**	**218,321**
Banking	6	3,843,173	1,363	27,451	—	—	1,340,367	—
Credit agencies other than banks	761	684,457	56,445	210,625	139	—	1,724,022	33,933
Security and commodity brokers, dealers, exchanges, and services	2,342	10,659	34,499	18,505	800	4	118,366	40,676
Holding and other investment companies	23,127	596,733	393,269	130,977	345	2,900	1,294,872	139,780
Insurance carriers	185	4,090	1,469	8,906	155,963	1,896	200,068	69
Insurance agents, brokers, and services	—	580	23	938	18,720	—	15,817	1,585
Real estate	21,551	80,613	2,319	14,248	1,331	341	123,282	2,278
Services	**39,584**	**183,935**	**50,777**	**37,558**	**409**	**282**	**1,701,588**	**569,095**
Hotels and other lodging places	769	9,318	570	270	—	—	18,781	—
Personal services	155	4,228	250	243	—	—	14,626	—
Business services	15,889	81,287	24,719	7,884	2	9	466,475	67,712
Automobile services, and miscellaneous repair services	90	4,982	—	214	—	12	23,302	8,212
Amusement and recreation services	19,931	4,211	3,824	377	—	192	86,010	5,572
Other services	2,751	79,908	21,414	28,570	407	70	1,092,394	487,600
Nature of business not allocable	**22,461**	**24,578**	**14,640**	**4,118**	**3,528**	**—**	**133,924**	**42,823**
Inactive	**—**	**33,775**	**—**	**—**	**—**	**—**	**47,438**	**—**

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 21.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Major Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Major industry of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued								
	Payments by foreign corporations to all related persons—Continued								
	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All industries	**66,328**	**2,191,413**	**399,545**	**1,402,779**	**5,620,205**	**4,745,177**	**1,013,192**	**472,526**	**16,167**
Agriculture, forestry, and fishery	—	**2,013**	**273**	**1,465**	**4,348**	**7,028**	**979**	**557**	**742**
Mining	**419**	**44,940**	**1,353**	**38,747**	**47,198**	**78,223**	**29,722**	**20,724**	**7**
Metal mining	—	20,354	245	132	8,996	44,301	5,194	990	—
Coal mining	—	427	6	16,567	1,723	1,251	1,228	—	—
Crude petroleum and natural gas	342	19,654	736	21,834	22,676	26,400	9,892	19,639	7
Nonmetallic minerals (except fuels) mining	78	4,506	365	215	13,803	6,271	13,407	95	—
Contract construction	**129**	**115,049**	**1,372**	**24,203**	**17,707**	**24,346**	**8,633**	**11,133**	**550**
Manufacturing	**37,499**	**1,267,788**	**235,968**	**835,494**	**854,295**	**2,524,170**	**388,512**	**313,631**	**11,522**
Food and kindred products	4,478	41,855	14,471	31,327	34,008	158,472	16,663	5,105	2,419
Tobacco manufactures	—	22,784	778	9,028	3,302	51,601	2,373	2,719	—
Textile mill products	526	6,905	2,421	6,354	7,521	19,647	3,954	2,060	37
Apparel and other fabricated textile products	174	1,441	923	4,119	838	5,284	1,167	2,289	66
Lumber and wood products, except furniture	(*)	4,541	2,648	351	38,867	7,105	12,973	6,235	1
Furniture and fixtures	—	873	40	30	1,270	1,248	337	249	—
Paper and allied products	1,387	11,384	2,484	12,371	13,396	49,896	13,245	9,952	—
Printing and publishing	—	7,179	3,879	13,525	2,318	17,930	1,934	1,145	—
Chemicals and allied products	15,017	185,513	49,599	156,222	95,464	359,534	78,324	14,473	2,669
Petroleum refining and related industries	407	134,133	35,640	28,011	268,838	218,241	77,344	34,318	—
Rubber and miscellaneous plastics products	—	48,824	8,288	14,240	15,676	55,405	4,857	28,696	127
Leather and leather products	—	362	510	859	3	3,732	371	13	—
Stone, clay, and glass products	—	8,632	4,364	7,636	3,457	198,991	3,809	2,941	391
Primary metal industries	9	26,925	3,406	10,018	37,935	42,021	21,357	910	112
Fabricated metal products, except machinery and transportation equipment	79	18,299	2,700	11,385	3,855	73,714	9,205	7,435	66
Machinery, except electrical	2,594	187,554	18,961	359,155	88,101	504,829	42,762	15,683	17
Electrical equipment and supplies	2,935	113,729	24,446	68,521	157,761	211,409	22,352	69,241	1,282
Motor vehicles and equipment	1,041	397,984	35,139	12,828	62,113	383,514	40,409	58,786	—
Transportation equipment, except motor vehicles	6,952	8,548	3,117	7,442	3,596	7,883	11,555	43,997	8
Scientific instruments, photographic equipment, watches and clocks	125	21,849	15,727	36,207	7,952	94,209	9,387	4,222	28
Miscellaneous manufactured products, and manufacturing not allocable	1,776	18,474	6,425	45,865	8,021	59,505	14,132	3,162	4,300
Transportation, communication, electric, gas, and sanitary services	—	**330,122**	**10,864**	**193,794**	**122,285**	**585,340**	**70,255**	**8,648**	**189**
Transportation	—	313,133	10,347	189,866	112,648	560,966	66,352	8,319	145
Water transportation	—	303,117	5,574	185,261	75,543	500,663	50,964	2,577	—
Other transportation	—	10,016	4,773	4,605	37,105	60,303	15,388	5,742	145
Communication	—	15,746	451	3,034	220	11,769	3,105	282	—
Electric, gas, and sanitary services	—	1,243	66	895	9,417	12,605	798	48	45
Wholesale and retail trade	**17,628**	**214,687**	**40,998**	**98,234**	**393,244**	**794,535**	**142,984**	**81,972**	**1,304**
Wholesale trade	16,947	184,824	35,970	75,362	286,689	677,753	113,018	77,940	1,255
Groceries and related products	2,831	3,513	279	1,237	5,187	66,730	1,137	405	458
Machinery, equipment, and supplies	5,702	24,196	5,305	8,566	54,564	108,211	29,889	25,606	47
Miscellaneous wholesale trade	8,414	157,115	30,387	65,559	226,938	502,813	81,993	51,929	750
Drugs, chemicals, and allied products	1,329	31,401	2,424	18,051	43,676	81,700	8,752	3,002	24
Petroleum and petroleum products	166	62,172	3,186	8,388	86,676	225,143	28,983	5,252	34
Other miscellaneous wholesale trade	6,919	63,541	24,778	39,119	96,586	195,969	44,257	43,674	691
Retail trade	503	26,744	4,115	14,971	105,954	111,453	27,115	2,685	49
Building materials, hardware, and farm equipment	1	1,066	21	7	137	4,583	1,378	—	—
General merchandise stores	—	5,301	513	2,118	383	55,229	4,198	54	8
Food stores	2	2,485	438	943	297	3,202	2,356	—	2
Automotive dealers and service stations	3	4,967	1,683	7,691	6,511	7,464	10,989	19	—
Apparel and accessory stores	—	1,250	—	130	—	1,498	144	—	—
Furniture, home furnishings, and equipment stores	—	2,211	—	51	147	8,962	877	125	—
Eating and drinking places	498	3,476	357	2,949	630	2,489	2,431	—	—
Miscellaneous retail stores	—	5,988	1,104	1,083	97,848	28,025	4,742	2,487	40
Wholesale and retail trade not allocable	178	3,119	913	7,901	602	5,329	2,851	1,348	—
Finance, insurance, and real estate	**6,803**	**66,082**	**60,260**	**15,107**	**3,620,185**	**481,557**	**335,976**	**12,364**	**139**
Banking	47	8,110	191	520	1,248,265	15,227	68,008	—	—
Credit agencies other than banks	—	25,281	3,675	1,021	1,487,806	50,940	121,365	—	—
Security and commodity brokers, dealers, exchanges, and services	—	3,540	4,888	3,859	49,102	13,432	2,869	(*)	—
Holding and other investment companies	5,717	17,671	3,221	8,203	678,929	351,354	89,032	958	6
Insurance carriers	960	6,927	47,445	792	66,138	39,625	32,376	5,736	—
Insurance agents, brokers, and services	80	595	492	85	10,089	2,842	48	—	—
Real estate	—	3,957	347	627	79,855	8,138	22,277	5,670	133
Services	**3,686**	**144,781**	**46,862**	**175,126**	**501,959**	**203,602**	**31,905**	**22,904**	**1,668**
Hotels and other lodging places	—	2,421	39	5,063	7,038	1,451	2,768	—	—
Personal services	—	2,679	—	107	3,413	2,183	455	5,788	—
Business services	53	58,086	19,093	108,564	30,510	142,007	24,807	15,286	357
Automobile services, and miscellaneous repair services	256	6,772	—	128	1,152	4,610	892	12	1,268
Amusement and recreation services	752	8,621	1,011	53,619	1,334	13,980	411	709	(*)
Other services	2,625	66,202	26,718	7,645	458,512	39,371	2,571	1,108	43
Nature of business not allocable	**164**	**5,950**	**1,594**	**20,607**	**24,382**	**33,539**	**4,228**	**593**	**43**
Inactive	—	—	—	—	**34,602**	**12,836**	—	—	—

[1]The return counts in column 1 pertain to the total activity of the U.S. parent corporation in a particular industrial division or industry. Since most U.S. corporations have Controlled Foreign Corporations engaged in more than one industry, the data in this column are not additive.

[*]Less than $500 per return.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 22.—Number of U.S. Corporation Returns and Number of Foreign Corporations With Selected Controlled Foreign Corporation Items, by Selected Country of Incorporation

[All figures are estimates based on samples]

Selected country of incorporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations										
		Number of foreign corporations	Number with—					Number with receipts from all related persons		Number with payments to all related persons		
			Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes (+)	Current earnings and profits (+) after taxes	Total distributions	Total	Sales of stock in trade	Total	Purchases of stock in trade	Dividends paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All geographic areas	**4,388**	**29,221**	**16,669**	**6,412**	**12,757**	**16,395**	**4,642**	**10,168**	**3,641**	**14,835**	**7,317**	**4,507**
Canada	**2,425**	**5,981**	**3,691**	**1,078**	**2,922**	**3,666**	**860**	**1,898**	**798**	**3,070**	**1,466**	**830**
Latin America, total	**1,246**	**4,824**	**2,695**	**1,118**	**2,058**	**2,645**	**777**	**1,647**	**476**	**2,427**	**1,191**	**751**
Mexico	723	1,333	752	308	606	737	154	480	170	671	351	150
Central America, total	423	921	499	200	294	496	153	295	75	432	162	145
Costa Rica	83	120	65	33	35	65	11	38	13	51	27	10
Guatemala	74	95	62	20	42	62	27	26	12	59	31	25
Nicaragua	34	55	24	21	15	24	10	13	5	25	11	10
Panama, excluding Canal Zone	331	576	301	107	163	299	93	199	42	256	71	88
Caribbean countries, total	145	264	123	61	71	120	21	71	25	95	45	19
Jamaica	84	143	69	41	30	67	10	43	6	47	15	8
South America, total	668	2,305	1,321	549	1,086	1,292	450	802	206	1,227	632	438
Argentina	242	389	227	111	155	222	72	167	51	229	125	69
Brazil	392	735	369	189	309	366	108	224	58	337	190	104
Chile	56	73	29	24	28	22	5	18	4	35	23	4
Colombia	137	205	140	49	133	135	62	65	25	123	63	61
Ecuador	42	56	34	13	30	33	8	22	9	31	15	8
Peru	102	168	99	42	76	99	45	67	12	90	46	44
Uruguay	48	62	32	21	26	31	7	24	5	30	17	7
Venezuela	322	589	377	95	318	369	137	208	40	339	147	135
Other Western Hemisphere, total	**532**	**981**	**554**	**220**	**218**	**551**	**111**	**384**	**43**	**392**	**69**	**104**
The Bahamas	244	384	196	77	40	195	37	115	12	158	27	34
Bermuda	211	316	170	97	32	169	23	122	13	81	18	23
Netherlands Antilles	170	232	168	31	139	167	48	132	11	128	20	45
Europe, total	**2,171**	**12,249**	**6,821**	**2,821**	**5,365**	**6,692**	**1,960**	**4,450**	**1,775**	**6,281**	**3,322**	**1,927**
Common Market countries, total	1,431	5,565	3,295	1,449	2,625	3,232	977	2,244	914	3,140	1,700	958
Belgium	464	711	452	168	357	446	89	295	120	423	239	88
France (includes Andorra)	707	1,451	859	397	679	843	203	577	205	753	374	199
Italy (includes San Marino)	496	871	483	265	455	465	94	344	160	476	302	93
Luxembourg	71	111	64	28	39	63	14	52	12	55	18	14
Netherlands	457	797	504	187	404	501	124	324	136	467	265	122
West Germany	871	1,622	933	404	692	914	453	653	281	967	502	442
Other West European countries, total	1,667	6,641	3,502	1,364	2,725	3,436	976	2,191	858	3,122	1,615	962
Austria	173	217	134	47	109	134	56	77	23	127	65	54
Denmark	165	223	141	55	114	139	30	86	23	132	69	29
Finland	58	76	52	14	50	48	20	22	6	47	21	20
Greece	62	80	38	34	27	37	15	30	7	53	23	15
Ireland	122	194	97	46	69	94	32	54	27	97	50	31
Liechtenstein	39	51	29	11	11	29	10	23	9	22	8	10
Norway	111	158	87	40	65	87	23	48	19	83	48	23
Portugal	79	109	67	28	45	67	20	41	16	61	35	20
Spain	239	393	249	96	217	248	67	126	54	210	122	67
Sweden	241	439	226	88	173	224	50	143	57	204	133	50
Switzerland	589	978	671	172	569	659	213	458	108	497	217	207
Turkey	18	26	18	6	19	18	8	9	3	15	10	8
United Kingdom	1,308	3,681	1,684	727	1,254	1,643	430	1,074	506	1,569	812	426
East European countries, total	20	42	22	7	13	22	7	14	3	18	7	7
East Germany	15	32	20	7	11	20	7	14	3	18	7	7
Africa, total	**418**	**1,270**	**636**	**326**	**406**	**628**	**190**	**405**	**87**	**621**	**248**	**184**
North Africa, total	34	66	37	13	32	37	18	17	6	33	15	18
Morocco	24	35	21	6	18	21	11	9	4	18	7	11
East Africa	41	67	27	21	27	27	8	15	5	26	14	8
West and Central African countries, total	189	491	245	145	81	241	56	182	34	248	48	51
Liberia	108	336	160	109	27	160	41	134	16	182	11	36
Nigeria	66	78	41	14	29	39	4	20	8	30	16	4
Other West and Central African countries	31	46	26	13	16	26	10	19	8	18	9	10
Southern Africa, total	283	647	327	147	266	323	108	191	42	314	171	107
South Africa, Republic of (includes South-West Africa)	272	556	285	126	233	281	95	177	37	276	150	94
Zambia	27	33	21	6	16	21	9	8	4	22	14	9
Asia, total	**654**	**1,612**	**927**	**407**	**740**	**883**	**290**	**637**	**253**	**897**	**515**	**287**
Middle East, total	123	183	104	44	84	103	20	62	25	106	60	20
Israel	72	102	60	24	50	59	11	37	17	56	37	11
Southern and Southeastern Asia, total	270	656	372	181	303	360	154	238	102	393	230	152
India	48	51	36	5	32	35	25	14	10	34	20	25
Malaysia	52	75	49	15	41	48	11	25	13	41	22	11
Pakistan	28	31	15	11	9	12	11	9	3	22	14	11
Philippines	149	216	138	52	131	131	74	81	29	142	82	72
Singapore	102	128	74	38	51	74	16	58	36	74	47	16
Thailand	63	83	34	31	27	34	10	24	3	43	25	10
Eastern Asia, total	450	773	452	182	354	420	116	337	127	398	226	115
China, Republic of (Taiwan)	68	83	47	21	29	47	13	49	34	47	29	13
Hong Kong	236	318	169	70	123	166	35	152	46	138	75	34
Japan	214	291	182	67	159	180	61	114	38	156	84	61
Oceania, total	**603**	**1,804**	**1,065**	**343**	**843**	**1,052**	**424**	**537**	**138**	**915**	**432**	**396**
Australia	578	1,554	919	306	737	907	377	476	128	805	373	354
New Zealand	118	201	122	27	91	121	38	51	9	90	47	33
Puerto Rico and United States Possessions, total	**201**	**438**	**273**	**97**	**201**	**271**	**30**	**209**	**71**	**230**	**74**	**28**
Puerto Rico	178	388	245	84	179	243	23	189	60	202	65	21
United States Possessions	35	50	28	13	22	28	7	20	11	28	9	7
Virgin Islands, U.S.	28	35	22	7	16	22	4	16	8	17	4	4

[1]The return counts in column 1 pertain to the total activity of the U.S. parent corporation in a particular area, subarea or country. Since most U.S. corporations have Controlled Foreign Corporations incorporated in more than one country, the data in these columns are not additive.

NOTE: See text for explanatory statements including Geographic classification under "Explanation of Terms" and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations								
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes
								Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All geographic areas	**4,388**	**29,221**	**167,829,988**	**172,407,222**	**15,358,478**	**16,942,938**	**1,588,461**	**5,572,373**	**5,632,502**	**11,356,698**
Canada	**2,425**	**5,981**	**40,014,994**	**37,591,463**	**3,459,671**	**3,746,678**	**287,007**	**1,327,618**	**1,333,578**	**2,417,021**
Latin America, total[2]	**1,246**	**4,824**	**17,698,834**	**26,537,906**	**1,463,654**	**1,681,642**	**217,988**	**437,991**	**448,744**	**1,244,570**
Mexico	723	1,333	3,096,511	4,606,263	283,617	331,040	47,423	140,901	141,771	190,477
Central America, total	423	921	4,663,792	12,814,746	387,207	422,908	35,700	57,144	58,287	365,279
Costa Rica	83	120	128,783	92,058	8,313	10,728	2,415	1,729	1,738	9,009
El Salvador	26	30	37,957	40,794	525	1,791	1,266	149	149	1,643
Guatemala	74	95	172,030	131,253	12,310	14,041	1,731	3,928	3,947	10,113
Honduras	23	45	209,506	87,823	10,360	11,676	1,316	3,161	3,161	8,531
Nicaragua	34	55	63,493	10,041,522	2,763	4,191	1,427	379	379	3,812
Panama, excluding Canal Zone	331	576	4,052,023	2,421,296	352,936	380,481	27,545	47,798	48,913	332,172
Caribbean countries, total	145	264	255,648	143,190	15,220	20,331	5,111	5,657	5,658	14,694
Dominican Republic	23	32	30,106	12,736	—635	1,316	1,951	375	375	941
Haiti	6	7	3,837	2,974	734	818	84	228	228	590
Jamaica	84	143	163,297	69,509	6,156	8,923	2,767	2,041	2,042	6,902
Trinidad	31	40	49,205	45,432	8,501	8,582	82	2,823	2,823	5,759
Other	33	41	9,204	12,540	465	692	227	190	190	502
South America, total	668	2,305	9,682,782	8,973,621	777,581	907,335	129,754	234,290	243,029	674,091
Argentina	242	389	2,124,129	1,588,023	86,602	124,497	37,895	36,996	37,085	88,074
Bolivia	9	14	24,233	12,636	1,809	1,872	63	1,017	1,017	887
Brazil	392	735	4,208,725	4,331,744	380,942	431,389	50,447	91,064	99,471	339,195
Chile	56	73	238,089	93,924	—10,335	4,513	14,848	3,195	3,292	2,080
Colombia	137	205	676,807	587,048	64,141	69,006	4,865	28,441	28,513	40,820
Ecuador	42	56	71,744	63,800	3,430	6,590	3,160	1,884	1,884	4,710
Paraguay	5	5	3,453	13,247	921	928	7	276	276	652
Peru	102	168	355,555	350,989	28,353	31,733	3,379	9,468	9,517	22,401
Uruguay	48	62	88,609	62,496	2,685	5,414	2,729	1,138	1,139	4,399
Venezuela	322	589	1,879,239	1,866,717	218,748	231,006	12,257	60,805	60,828	170,495
Other	8	9	12,199	2,996	283	386	102	6	6	380
Other Western Hemisphere, total	**532**	**981**	**9,760,256**	**4,234,469**	**641,860**	**698,496**	**56,637**	**181,850**	**182,156**	**517,797**
The Bahamas	244	384	2,540,253	2,282,180	352,815	397,429	44,614	161,599	161,613	236,268
Bermuda	211	316	2,086,648	1,207,260	189,447	195,586	6,139	4,719	4,719	191,056
Netherlands Antilles	170	232	4,994,870	686,802	91,367	95,581	4,214	13,932	14,225	82,171
Other British West Indies	15	26	121,922	41,488	7,463	8,706	1,243	1,264	1,264	7,442
Other	14	23	16,562	16,738	769	1,195	426	337	337	858
Europe, total[2]	**2,171**	**12,249**	**76,536,707**	**81,936,573**	**7,297,474**	**8,078,103**	**780,630**	**2,736,978**	**2,776,237**	**5,325,641**
Common Market countries, total[2]	1,431	5,565	42,216,766	45,246,623	3,629,691	4,094,713	465,022	1,553,475	1,561,358	2,544,248
Belgium	464	711	5,387,451	4,988,626	231,417	329,093	97,676	107,975	108,479	221,824
France (includes Andorra)	707	1,451	9,778,772	11,372,084	905,910	976,848	70,938	370,798	374,962	603,306
Italy (includes San Marino)	496	871	6,891,496	6,259,334	417,348	528,208	110,860	212,865	214,065	319,625
Luxembourg	71	111	1,693,033	316,488	33,386	47,336	13,950	6,244	6,574	41,162
Netherlands	457	797	5,164,378	6,381,758	411,211	479,917	68,705	184,324	185,161	296,374
West Germany	871	1,622	13,301,636	15,928,334	1,630,431	1,733,313	102,881	671,269	672,117	1,061,957
Other West European countries, total	1,667	6,641	33,592,744	35,798,239	3,628,110	3,942,418	314,308	1,172,921	1,204,283	2,751,004
Austria	173	217	813,063	1,573,078	104,998	111,749	6,751	36,544	36,584	75,182
Denmark	165	223	856,386	1,147,311	34,200	55,936	21,736	17,376	17,380	38,655
Finland	58	76	194,842	526,231	28,964	29,390	427	11,647	11,677	17,812
Greece	62	80	395,085	537,615	8,986	19,170	10,185	3,457	3,457	15,746
Ireland	122	194	381,903	752,051	58,326	63,911	5,586	6,413	6,488	57,563
Liechtenstein	39	51	367,284	504,963	17,064	24,891	7,826	2,318	2,318	22,579
Monaco	5	6	4,063	4,708	186	186	—	70	70	116
Norway	111	158	655,695	831,377	33,308	41,465	8,157	13,772	15,515	25,949
Portugal	79	109	322,086	364,498	23,402	26,352	2,950	6,125	6,986	20,311
Spain	239	393	1,790,502	2,415,938	212,444	231,537	19,093	63,820	63,820	168,023
Sweden	241	439	1,677,265	1,923,348	101,593	145,727	44,134	50,853	65,528	81,319
Switzerland	589	978	5,596,941	4,688,350	531,854	560,030	28,177	111,203	111,497	450,769
Turkey	18	26	182,311	101,175	17,211	17,912	702	6,637	6,637	11,290
United Kingdom	1,308	3,681	20,350,105	20,423,189	2,455,983	2,613,725	157,743	842,562	856,202	1,765,384
Other	9	10	5,213	4,407	—405	437	842	121	121	316
East European countries, total	20	42	726,381	889,791	39,627	40,926	1,299	10,559	10,573	30,366
East Germany	15	32	721,911	885,227	39,175	40,474	1,299	10,319	10,334	30,153
Other	5	10	4,470	4,563	452	452	—	239	239	213
Africa, total	**418**	**1,270**	**7,156,794**	**5,369,436**	**768,627**	**855,499**	**86,872**	**282,398**	**283,229**	**574,302**
North Africa, total	34	66	185,985	199,237	13,522	14,651	1,128	6,275	6,308	8,351
Algeria	12	14	26,379	16,144	1,420	1,578	158	836	836	742
Egypt (formerly United Arab Republic)	5	5	26,764	46,594	1,096	1,495	400	572	605	890
Morocco	24	35	99,660	99,681	6,536	6,915	378	2,869	2,869	4,054
Other	11	12	33,182	36,818	4,471	4,663	192	1,998	1,998	2,665
East Africa, total	41	67	91,849	115,326	8,678	11,168	2,490	4,463	4,463	6,711
Ethiopia	4	4	507	803	13	16	3	2	2	16
Kenya	30	37	60,396	61,774	4,985	7,172	2,187	2,809	2,809	4,366
Tanzania	4	5	4,354	12,477	1,035	1,035	—	472	472	563
Uganda	8	8	9,917	18,078	1,000	1,003	4	502	502	502
Other	11	13	16,674	22,193	1,646	1,942	296	679	679	1,264

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations								
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes
								Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Africa—Continued										
West and Central African countries, total	189	491	5,096,524	3,278,642	597,045	652,077	55,032	203,172	203,357	449,874
Ghana	9	13	30,360	34,214	11,289	11,295	6	924	924	10,857
Liberia	106	336	4,467,024	2,290,531	319,411	366,325	46,914	12,649	12,669	353,657
Nigeria	66	78	465,498	787,004	259,176	264,236	5,060	185,895	186,061	78,482
Zaire (formerly Congo-Kinshasa)	14	18	51,084	36,060	1,729	2,489	760	1,346	1,346	1,487
Other	31	46	82,558	130,832	5,439	7,732	2,292	2,358	2,358	5,391
Southern Africa, total	283	647	1,782,436	1,776,231	149,382	177,603	28,221	68,488	69,100	109,366
Malawi	3	4	1,300	3,653	7	7	(*)	13	14	1
Rhodesia	29	40	43,658	22,413	6,870	7,132	262	1,780	1,780	5,352
South Africa, Republic of (includes South-West Africa)	272	556	1,674,334	1,692,529	134,195	161,552	27,357	63,868	64,458	97,929
Zambia	27	33	42,696	51,945	4,657	5,002	345	1,698	1,719	3,303
Other	10	14	20,448	5,691	3,652	3,910	257	1,129	1,129	2,781
Asia, total	**654**	**1,612**	**7,170,425**	**6,951,288**	**921,722**	**1,000,537**	**78,815**	**334,067**	**335,488**	**667,445**
Middle East, total	123	183	824,055	502,485	172,260	176,950	4,689	75,095	75,096	101,941
Iran	24	30	67,718	39,915	6,298	6,837	539	1,707	1,708	5,129
Iraq	3	4	35,029	200,556	143,406	143,407	*)	64,401	64,401	79,005
Israel	72	102	546,279	198,109	17,340	18,624	1,284	7,336	7,336	11,374
Lebanon	27	32	146,246	25,418	2,061	2,518	457	809	809	1,709
Qatar	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	3	4	9,067	20,612	2,600	2,600	—	453	453	2,147
Other	11	12	19,717	17,875	555	2,964	2,409	388	388	2,576
Southern and Southeastern Asia, total	270	656	2,398,196	2,227,823	180,805	226,916	46,111	70,151	71,388	157,343
India	48	51	310,659	457,571	46,746	46,905	159	31,513	31,513	16,364
Indonesia	38	43	145,751	85,301	9,825	14,421	4,596	1,107	1,107	13,319
Malaysia	52	75	151,953	170,512	17,160	18,150	989	4,791	4,791	13,522
Pakistan	28	31	66,662	39,473	6,413	9,259	2,846	1,289	1,310	8,158
Philippines	149	216	864,379	705,661	46,634	66,624	19,990	22,388	23,499	43,542
Singapore	102	128	462,312	400,061	44,471	53,039	8,567	4,304	4,411	48,664
South Vietnam	9	10	10,641	13,122	2,083	2,150	68	938	938	1,225
Sri Lanka (formerly Ceylon)	8	13	5,106	6,159	467	583	116	114	114	469
Thailand	63	83	367,978	325,428	6,926	15,474	8,549	3,541	3,541	11,934
Other	5	6	12,755	24,535	79	310	232	164	164	147
Eastern Asia, total	450	773	3,948,173	4,220,980	568,657	596,672	28,014	188,822	189,006	408,162
China, Peoples Republic of	5	6	4,951	39,385	569	652	83	75	75	577
China, Republic of (Taiwan)	68	83	242,895	288,532	40,816	42,888	2,072	3,570	3,570	39,329
Hong Kong	236	318	929,284	704,403	99,492	108,912	9,420	13,001	13,058	95,951
Japan	214	291	2,421,968	3,016,271	417,000	431,203	14,203	169,976	170,102	261,429
Okinawa and Ryukyu Islands	8	10	94,515	59,016	1,830	2,502	672	789	789	1,724
South Korea, Republic of	49	52	248,198	104,322	9,175	10,080	905	1,146	1,146	8,983
Other	12	13	6,362	9,051	−224	434	659	266	266	168
Oceania, total	**603**	**1,804**	**7,664,493**	**8,315,988**	**713,038**	**761,196**	**48,160**	**233,301**	**234,771**	**527,336**
Australia	578	1,554	7,206,759	7,694,112	665,366	709,128	43,762	214,733	216,179	493,766
New Zealand	118	201	376,575	575,721	46,640	48,120	1,481	17,598	17,622	30,542
Other	34	49	81,159	46,154	1,030	3,947	2,917	970	970	3,028
Puerto Rico and United States Possessions, total	**201**	**438**	**1,816,332**	**1,468,294**	**90,257**	**120,608**	**30,352**	**38,126**	**38,254**	**82,453**
Puerto Rico	178	388	1,351,325	859,347	45,658	74,873	29,215	19,443	19,570	55,400
U.S. Possessions	35	50	465,007	608,948	44,599	45,736	1,137	18,683	18,683	27,053
Country not stated	**47**	**62**	**11,153**	**1,807**	**178**	**178**	**(*)**	**44**	**44**	**134**
Other geographic classifications (combinations of countries shown above):										
Not economically less-developed countries	3,662	20,612	126,951,983	130,033,382	11,943,682	13,085,552	1,141,870	4,498,788	4,545,271	8,568,853
Economically less-developed countries	1,833	8,465	40,126,191	41,433,757	3,372,668	3,815,196	442,527	1,062,640	1,076,272	2,756,601
Sino-Soviet Bloc	51	84	738,661	938,276	39,949	42,013	2,063	10,900	10,915	31,110
OPEC countries	380	821	2,708,108	3,081,281	646,942	672,712	25,771	317,135	317,323	356,021

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of Incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued					
	Distributions					
	Total	Out of current earnings and profits	Out of accumulated earnings and profits	Out of capital	Liquidating distributions	Capital gains and other distributions
	(11)	(12)	(13)	(14)	(15)	(16)
All geographic areas	**5,161,180**	**3,990,258**	**1,109,181**	**33,115**	**20,206**	**8,420**
Canada	**1,023,755**	**795,018**	**215,579**	**4,650**	**5,525**	**2,982**
Latin America, total[3]	**591,518**	**412,483**	**147,906**	**23,181**	**7,016**	**932**
Mexico	69,654	61,906	7,347	—	30	370
Central America, total	232,782	152,886	78,008	—	1,610	277
Costa Rica	1,459	875	558	—	—	26
El Salvador	200	200	—	—	—	—
Guatemala	6,972	4,722	2,155	—	—	95
Honduras	2,520	2,328	192	—	—	—
Nicaragua	1,887	1,430	457	—	—	—
Panama, excluding Canal Zone	219,744	143,332	74,646	—	1,610	156
Caribbean countries, total	2,597	1,292	1,160	—	108	37
Dominican Republic	58	58	—	—	—	—
Haiti	150	150	—	—	—	—
Jamaica	1,688	568	975	—	108	37
Trinidad	506	363	143	—	—	—
Other	194	152	42	—	—	—
South America, total	286,485	196,399	61,390	23,181	5,268	248
Argentina	40,307	27,593	12,688	—	—	26
Bolivia	103	47	55	—	—	—
Brazil	106,995	69,443	9,321	22,931	5,268	32
Chile	271	16	117	90	—	48
Colombia	23,759	18,617	5,130	—	—	12
Ecuador	875	634	82	160	—	—
Paraguay	470	470	—	—	—	—
Peru	10,628	6,705	3,843	—	—	80
Uruguay	910	849	61	—	—	—
Venezuela	102,041	71,899	30,092	—	—	50
Other	126	126	—	—	—	—
Other Western Hemisphere, total	**293,978**	**194,448**	**98,602**	**634**	**—**	**293**
The Bahamas	163,549	140,402	22,713	434	—	—
Bermuda	103,079	41,449	61,630	—	—	—
Netherlands Antilles	26,828	12,231	14,259	200	—	237
Other British West Indies	90	90	—	—	—	—
Other	332	276	—	—	—	56
Europe, total[3]	**2,373,253**	**1,949,250**	**416,077**	**428**	**4,317**	**3,181**
Common Market countries, total[3]	1,013,983	880,060	130,492	428	680	2,323
Belgium	52,316	47,020	5,242	—	—	53
France (includes Andorra)	172,200	158,612	12,585	347	650	6
Italy (includes San Marino)	71,484	63,428	8,026	—	30	—
Luxembourg	8,038	6,604	1,433	—	—	—
Netherlands	85,982	64,864	19,115	—	—	2,003
West Germany	623,963	539,532	84,090	81	—	260
Other West European countries, total	1,341,525	1,052,133	284,897	—	3,637	858
Austria	34,009	32,871	1,074	—	—	64
Denmark	9,892	8,961	230	—	701	—
Finland	13,520	8,821	4,699	—	—	—
Greece	5,783	2,259	3,524	—	—	—
Ireland	9,268	6,706	2,534	—	—	27
Liechtenstein	21,262	4,086	17,175	—	—	—
Monaco	—	—	—	—	—	—
Norway	6,763	6,623	81	—	58	—
Portugal	9,833	8,251	1,581	—	—	—
Spain	54,904	48,203	6,701	—	—	—
Sweden	22,856	21,651	1,205	—	—	—
Switzerland	238,694	160,459	76,468	—	1,098	670
Turkey	3,019	3,006	13	—	—	—
United Kingdom	911,358	740,161	169,320	—	1,780	97
Other	365	75	291	—	—	—
East European countries, total	17,745	17,057	688	—	—	—
East Germany	17,745	17,057	688	—	—	—
Other	—	—	—	—	—	—
Africa, total	**340,761**	**232,919**	**104,901**	**2,859**	**—**	**81**
North Africa, total	3,932	3,647	285	—	—	—
Algeria	48	48	—	—	—	—
Egypt (formerly United Arab Republic)	764	752	12	—	—	—
Morocco	2,033	1,813	220	—	—	—
Other	1,087	1,033	54	—	—	—
East Africa, total	2,162	1,540	273	349	—	—
Ethiopia	—	—	—	—	—	—
Kenya	1,107	758	—	349	—	—
Tanzania	—	—	—	—	—	—
Uganda	568	317	251	—	—	—
Other	487	466	22	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued					
	Distributions					
	Total	Out of current earnings and profits	Out of accumulated earnings and profits	Out of capital	Liquidating distributions	Capital gains and other distributions
	(11)	(12)	(13)	(14)	(15)	(16)
Africa—Continued						
West and Central African countries, total	289,937	187,193	100,204	2,510	—	29
Ghana	—	—	—	—	—	—
Liberia	244,451	144,225	97,686	2,510	—	29
Nigeria	40,852	40,237	615	—	—	—
Zaire (formerly Congo-Kinshasa)	481	481	—	—	—	—
Other	4,152	2,249	1,903	—	—	—
Southern Africa, total	44,730	40,540	4,139	—	—	52
Malawi	—	—	—	—	—	—
Rhodesia	29	29	—	—	—	—
South Africa, Republic of (includes South-West Africa)	43,077	39,103	3,922	—	—	52
Zambia	1,047	831	216	—	—	—
Other	578	578	—	—	—	—
Asia, total	**327,249**	**248,400**	**75,439**	**879**	**1,715**	**815**
Middle East, total	97,633	83,361	13,701	—	—	571
Iran	213	213	—	—	—	—
Iraq	92,334	78,969	13,365	—	—	—
Israel	3,335	2,527	237	—	—	571
Lebanon	597	498	99	—	—	—
Qatar	—	—	—	—	—	—
United Arab Emirates	—	—	—	—	—	—
Other	1,154	1,154	—	—	—	—
Southern and Southeastern Asia, total	62,253	43,869	17,613	537	—	234
India	11,205	8,932	2,273	—	—	—
Indonesia	610	610	—	—	—	—
Malaysia	3,695	3,078	617	—	—	—
Pakistan	2,898	1,739	1,159	—	—	—
Philippines	31,260	18,805	11,684	537	—	234
Singapore	6,764	5,460	1,304	—	—	—
South Vietnam	308	308	—	—	—	—
Sri Lanka (formerly Ceylon)	619	305	314	—	—	—
Thailand	4,795	4,587	209	—	—	—
Other	99	45	54	—	—	—
Eastern Asia, total	167,362	121,171	44,125	342	1,715	9
China, Peoples Republic of	335	335	—	—	—	—
China, Republic of (Taiwan)	15,407	13,751	1,655	—	—	—
Hong Kong	54,058	37,566	14,434	342	1,715	—
Japan	97,062	69,253	27,800	—	—	9
Okinawa and Ryukyu Islands	—	—	—	—	—	—
South Korea, Republic of	251	175	75	—	—	—
Other	249	89	160	—	—	—
Oceania, total	**197,617**	**153,342**	**42,436**	**71**	**1,633**	**135**
Australia	189,588	146,956	40,887	71	1,582	92
New Zealand	6,885	5,664	1,127	—	51	44
Other	1,144	722	422	—	—	—
Puerto Rico and United States Possessions, total	**13,036**	**4,397**	**8,228**	**412**	—	—
Puerto Rico	11,029	3,521	7,096	412	—	—
U.S. Possessions	2,008	876	1,132	—	—	—
Country not stated	**13**	—	**13**	—	—	—
Other geographic classifications (combinations of countries shown above):						
Not economically less-developed countries	3,728,146	2,996,636	706,496	5,492	13,191	6,332
Economically less-developed countries	1,414,692	976,140	401,825	27,623	7,016	2,088
Sino-Soviet Bloc	18,330	17,482	848	—	—	—
OPEC countries	238,127	193,764	44,154	160	—	50

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—										
	All related persons										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All geographic areas	**26,489,733**	**11,361,470**	**46,191**	**2,649,668**	**570,391**	**699,552**	**9,193,824**	**1,088,607**	**681,969**	**187,823**	**10,241**
Canada	**6,112,170**	**4,307,428**	**3,944**	**205,532**	**91,045**	**44,466**	**1,037,097**	**290,070**	**125,986**	**5,367**	**1,236**
Latin America, total[3]	**1,740,688**	**660,476**	**9,244**	**71,791**	**88,682**	**113,448**	**628,311**	**91,025**	**49,877**	**26,959**	**875**
Mexico	202,687	114,266	327	16,706	10,719	3,451	54,910	1,190	939	—	178
Central America, total	1,018,669	386,204	1,350	18,454	35,987	96,078	359,952	59,228	34,813	26,604	—
Costa Rica	28,329	20,599	—	19	454	370	6,595	164	128	—	—
El Salvador	3,625	3,545	—	—	79	—	—	—	—	—	—
Guatemala	8,231	1,454	—	99	1,894	112	3,703	935	34	—	—
Honduras	9,388	6,950	—	6	436	26	1,019	892	60	—	—
Nicaragua	6,940	5,974	—	10	294	3	493	159	6	—	—
Panama, excluding Canal Zone	962,155	347,680	1,350	18,321	32,829	95,567	348,142	57,077	34,585	26,604	—
Caribbean countries, total[3]	30,403	12,805	—	2,250	321	114	12,661	1,065	672	—	517
Dominican Republic	771	—	—	—	—	—	769	3	—	—	—
Haiti	1,508	1,508	—	—	—	—	—	—	—	—	—
Jamaica	21,874	6,356	—	1,052	321	88	11,811	1,062	668	—	517
Trinidad	5,144	4,451	—	689	—	—	—	4	—	—	—
Other	1,106	490	—	508	—	26	81	—	—	—	—
South America, total	488,929	147,202	7,567	34,381	41,656	13,805	200,789	29,543	13,453	356	179
Argentina	50,868	22,705	101	3,565	4,227	1,960	7,287	6,277	4,662	19	64
Bolivia	5,668	5,273	—	62	54	3	270	—	7	—	—
Brazil	231,221	67,162	7,398	11,126	8,949	5,261	122,644	6,355	2,326	—	—
Chile	2,994	83	—	156	2,085	13	657	—	—	—	—
Colombia	30,971	19,775	—	1,510	2,301	446	4,239	1,219	1,481	—	—
Ecuador	23,513	10,988	—	—	314	—	12,045	—	166	—	—
Paraguay	—	—	—	—	—	—	—	—	—	—	—
Peru	19,321	9,148	—	249	1,091	610	6,656	795	444	327	—
Uruguay	1,344	328	—	462	314	116	35	16	72	—	—
Venezuela	121,923	10,745	67	17,250	22,209	5,396	46,956	14,682	4,295	9	115
Other	1,107	995	—	—	112	—	—	—	—	—	—
Other Western Hemisphere, total	**2,539,711**	**622,451**	**11,050**	**799,617**	**10,936**	**44,267**	**624,463**	**89,048**	**233,785**	**99,967**	**4,128**
The Bahamas	1,588,777	481,169	11,014	745,311	6,291	21,279	278,694	14,980	17,572	12,467	—
Bermuda	427,323	119,499	36	36,671	3,851	22,009	126,787	13,128	15,945	87,500	1,896
Netherlands Antilles	515,569	15,265	—	17,629	785	942	217,551	60,940	200,227	—	2,232
Other British West Indies	6,562	5,109	—	6	—	11	1,431	—	6	—	—
Other	1,480	1,410	—	—	9	26	—	—	35	—	—
Europe, total[3]	**11,337,135**	**3,393,799**	**20,156**	**870,371**	**262,483**	**178,628**	**5,818,459**	**537,533**	**199,587**	**53,507**	**2,612**
Common Market countries, total[3]	7,197,625	1,652,818	12,734	442,655	142,707	58,734	4,668,666	111,277	100,510	6,102	1,421
Belgium	459,999	208,696	1	44,971	25,217	22,025	144,724	2,148	10,411	1,806	—
France (includes Andorra)	602,503	278,780	2,319	142,633	22,823	15,577	109,287	18,543	11,792	665	85
Italy (includes San Marino)	373,675	129,487	2,441	31,251	19,537	3,840	168,917	4,729	11,828	1,580	65
Luxembourg	3,732,870	72,952	5,544	1,875	750	1,906	3,616,785	10,728	22,426	4	—
Netherlands	617,046	179,201	1	58,639	30,180	6,544	292,268	27,488	21,484	1	1,229
West Germany	1,411,532	783,703	2,429	163,285	44,200	8,942	336,685	47,641	22,559	2,045	42
Other West European countries, total	4,077,544	1,713,148	7,422	420,299	116,302	106,070	1,142,048	426,257	98,814	45,994	1,190
Austria	72,810	49,888	—	4,674	12,243	366	5,227	52	359	—	—
Denmark	37,450	11,419	2	3,431	1,536	1,689	14,642	1,468	3,237	24	2
Finland	2,824	1,084	—	504	935	175	62	23	40	—	—
Greece	38,253	17,744	—	250	1,411	17	18,670	53	107	—	—
Ireland	58,896	51,183	—	454	1	15	6,449	—	688	—	107
Liechtenstein	57,087	34,620	—	428	4,148	2,393	10,167	3,946	1,386	—	—
Monaco	—	—	—	—	—	—	—	—	—	—	—
Norway	83,294	21,231	2	2,673	4,197	3,548	51,417	34	192	(*)	—
Portugal	31,172	26,913	—	1,303	1,185	206	1,543	—	23	(*)	—
Spain	140,964	108,055	—	4,520	3,843	3,752	13,297	6,322	1,040	—	135
Sweden	221,390	46,183	—	12,096	5,859	2,741	130,761	6,641	3,197	13,890	22
Switzerland	607,971	126,946	5,489	85,091	52,000	32,332	160,329	97,869	39,257	8,444	217
Turkey	10,478	6,008	—	2,513	1,594	21	—	343	—	—	—
United Kingdom	2,714,091	1,211,874	1,929	302,363	27,351	58,816	728,622	309,506	49,288	23,636	707
Other	863	—	—	—	—	—	863	—	—	—	—
East European countries, total	61,881	27,833	—	7,331	3,474	13,824	7,745	—	263	1,412	—
East Germany	61,881	27,833	—	7,331	3,474	13,824	7,745	—	263	1,412	—
Other	—	—	—	—	—	—	—	—	—	—	—
Africa, total	**1,710,099**	**423,338**	**—**	**538,351**	**13,248**	**297,024**	**385,923**	**17,758**	**33,319**	**1,138**	**—**
North Africa, total	3,972	1,569	—	280	63	3	2,056	—	—	—	—
Algeria	43	20	—	12	11	—	—	—	—	—	—
Egypt (formerly United Arab Republic)	25	—	—	25	(*)	—	—	—	—	—	—
Morocco	3,035	724	—	236	19	—	2,056	—	—	—	—
Other	868	824	—	7	34	3	—	—	—	—	—
East Africa, total	5,478	841	—	875	100	1,090	2,400	59	114	—	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	4,982	505	—	811	100	1,090	2,400	59	17	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	372	334	—	38	—	—	—	—	—	—	—
Other	124	2	—	25	—	—	—	—	97	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—										
	All related persons										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Africa—Continued											
West and Central African countries, total	1,608,004	403,391	—	516,903	9,410	292,390	337,867	16,678	31,340	24	—
Ghana	37	—	—	—	—	—	37	—	—	—	—
Liberia	1,534,874	381,525	—	481,996	6,637	291,482	325,217	16,676	31,322	19	—
Nigeria	45,945	6,420	—	33,945	1,086	894	3,577	—	18	5	—
Zaire (formerly Congo-Kinshasa)	9,435	1,244	—	52	1,630	11	6,498	—	—	—	—
Other	17,714	14,202	—	910	57	3	2,539	2	—	—	—
Southern Africa, total	92,645	17,537	—	20,294	3,675	3,541	43,600	1,021	1,865	1,113	—
Malawi	1	—	—	1	—	—	—	—	—	—	—
Rhodesia	122	—	—	122	—	—	—	—	—	—	—
South Africa, Republic of (includes South-West Africa)	85,190	16,875	—	17,725	3,601	3,408	39,618	985	1,864	1,113	—
Zambia	4,386	642	—	2,446	72	133	1,056	36	(*)	—	—
Other	2,947	20	—	—	1	—	2,925	—	—	—	—
Asia, total	**1,685,504**	**1,069,041**	**86**	**74,187**	**70,240**	**7,556**	**442,449**	**11,197**	**10,689**	**60**	(*)
Middle East, total	255,373	209,952	26	466	6,981	121	37,151	32	644	—	—
Iran	6,107	607	—	7	455	7	5,032	—	—	—	—
Iraq	198,416	198,416	—	—	—	—	—	—	—	—	—
Israel	16,647	6,761	26	409	5,947	89	3,415	—	—	—	—
Lebanon	27,275	100	—	50	579	25	25,847	32	642	—	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	42	—	—	—	—	—	40	—	2	—	—
Other	6,885	4,068	—	1	(*)	—	2,817	—	—	—	—
Southern and Southeastern Asia, total	536,773	366,476	23	25,626	7,914	1,544	130,301	3,235	1,594	60	—
India	56,527	54,888	—	220	202	206	796	214	1	—	—
Indonesia	22,458	5,813	—	945	854	—	14,844	—	1	—	—
Malaysia	20,808	19,632	—	453	146	61	509	—	7	—	—
Pakistan	4,626	4,043	—	2	96	7	382	94	3	—	—
Philippines	93,529	59,081	—	4,331	3,338	442	23,717	1,657	902	60	—
Singapore	298,214	218,437	23	19,312	1,379	682	56,613	1,269	498	—	—
South Vietnam	750	—	—	6	744	—	—	—	—	—	—
Sri Lanka (formerly Ceylon)	827	367	—	15	1	15	300	—	130	—	—
Thailand	37,094	2,278	—	339	1,153	132	33,139	—	53	—	—
Other	1,940	1,937	—	3	—	—	—	—	—	—	—
Eastern Asia, total	893,358	492,613	37	48,095	55,345	5,891	274,998	7,929	8,451	—	(*)
China, Peoples Republic of	24,714	23,407	—	—	1,295	7	—	—	4	—	—
China, Republic of (Taiwan)	235,907	222,926	—	4,919	339	(*)	7,708	—	15	—	—
Hong Kong	387,130	161,851	37	7,098	27,938	39	179,646	7,407	3,116	—	—
Japan	149,132	57,595	—	20,619	25,324	5,841	34,017	522	5,213	—	(*)
Okinawa and Ryukyu Islands	75,752	19,391	—	2,559	129	4	53,627	—	43	—	—
South Korea, Republic of	20,466	7,444	—	12,899	62	—	(*)	—	61	—	—
Other	258	—	—	—	258	—	—	—	—	—	—
Oceania, total	**431,145**	**74,334**	**1,711**	**72,481**	**18,089**	**10,408**	**179,191**	**51,279**	**21,450**	**823**	**1,378**
Australia	373,226	70,212	1,711	64,449	15,752	9,957	136,643	51,122	21,272	798	1,311
New Zealand	16,111	4,109	(*)	7,762	2,305	451	1,087	157	147	25	67
Other	41,808	14	—	270	32	—	41,461	—	31	—	—
Puerto Rico and United States Possessions, total	**933,069**	**810,603**	—	**17,123**	**15,668**	**3,756**	**77,931**	**697**	**7,276**	**3**	**12**
Puerto Rico	401,395	302,782	—	12,686	15,568	3,112	59,986	197	7,050	3	12
U.S. Possessions	531,674	507,821	—	4,438	100	644	17,945	500	226	—	—
Country not stated	**213**	—	—	**213**	—	—	—	—	—	—	—
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	18,255,642	7,881,103	25,848	1,181,115	419,849	228,531	7,211,236	887,378	356,064	59,398	5,119
Economically less-developed countries	8,147,026	3,429,127	20,343	1,461,007	145,515	457,190	1,974,843	201,230	325,637	127,013	5,121
Sino-Soviet Bloc	86,852	51,240	—	7,331	5,027	13,831	7,745	—	267	1,412	—
OPEC countries	418,447	233,008	67	52,159	24,928	6,296	82,494	14,882	4,483	15	115

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—Continued										
	U.S. corporation filing return										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All geographic areas	**14,082,880**	**7,006,195**	**32,008**	**464,454**	**227,876**	**64,718**	**5,911,029**	**70,383**	**222,953**	**81,123**	**2,140**
Canada	**3,682,643**	**3,029,645**	**2,920**	**63,645**	**41,594**	**9,545**	**506,932**	**14,264**	**9,239**	**3,809**	**1,050**
Latin America, total[2]	**931,612**	**438,585**	**7,722**	**28,973**	**44,779**	**4,632**	**398,188**	**6,028**	**2,298**	**333**	**74**
Mexico	151,281	88,842	327	11,926	5,023	1,888	42,311	506	451	—	7
Central America, total	609,665	277,567	—	9,451	29,435	582	291,368	3	1,259	—	—
Costa Rica	2,407	2,103	—	6	129	9	100	—	59	—	—
El Salvador	—	—	—	—	—	—	—	—	—	—	—
Guatemala	370	228	—	37	—	—	95	—	10	—	—
Honduras	344	—	—	—	340	—	4	—	—	—	—
Nicaragua	6,309	5,815	—	1	—	—	493	—	—	—	—
Panama, excluding Canal Zone	600,236	269,422	—	9,407	28,965	573	290,676	3	1,190	—	—
Caribbean countries, total	9,971	3,505	—	629	86	—	4,481	1,026	243	—	2
Dominican Republic	763	—	—	—	—	—	763	—	—	—	—
Haiti	1,508	1,508	—	—	—	—	—	—	—	—	—
Jamaica	5,320	206	—	121	86	—	3,636	1,026	243	—	2
Trinidad	1,684	1,684	—	—	—	—	—	—	—	—	—
Other	696	107	—	508	—	—	81	—	—	—	—
South America, total	160,695	68,671	7,395	6,968	10,235	2,162	60,029	4,493	344	333	65
Argentina	24,419	13,381	—	659	709	920	5,145	3,439	103	—	64
Bolivia	5,320	5,273	—	—	46	—	—	—	—	—	—
Brazil	78,917	21,338	7,395	5,378	2,587	939	40,319	820	140	—	—
Chile	138	40	—	(*)	30	—	68	—	—	—	—
Colombia	23,820	18,394	—	165	889	3	4,333	37	—	—	—
Ecuador	5,616	2,495	—	—	31	—	3,091	—	—	—	—
Paraguay	—	—	—	—	—	—	—	—	—	—	—
Peru	13,314	6,362	—	58	717	199	5,635	15	—	327	—
Uruguay	279	166	—	32	80	—	—	—	(*)	—	—
Venezuela	7,877	229	—	675	5,145	101	1,439	181	101	5	1
Other	995	995	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	**1,045,343**	**465,852**	**10,018**	**11,941**	**6,058**	**18**	**273,723**	**43,351**	**169,461**	**64,921**	**—**
The Bahamas	487,081	389,723	10,018	1,033	4,386	4	71,712	2,340	7,759	105	—
Bermuda	177,759	65,124	—	4,523	925	—	36,368	—	6,003	64,816	—
Netherlands Antilles	375,228	7,100	—	6,378	747	14	164,280	41,011	155,699	—	—
Other British West Indies	4,052	2,682	—	6	—	—	1,364	—	—	—	—
Other	1,223	1,223	—	—	—	—	—	—	—	—	—
Europe, total[3]	**6,404,259**	**1,436,813**	**9,611**	**309,520**	**86,147**	**24,435**	**4,482,395**	**4,347**	**38,048**	**12,030**	**914**
Common Market countries, total[3]	4,757,851	713,018	4,706	196,130	34,276	11,547	3,767,589	3,489	25,958	632	506
Belgium	142,757	61,875	—	10,413	6,380	3,477	57,480	—	3,068	64	—
France (includes Andorra)	225,168	81,196	479	85,091	4,617	2,160	47,740	2,694	562	567	61
Italy (includes San Marino)	87,583	53,121	1,926	5,921	3,133	1,668	18,965	35	2,779	—	35
Luxembourg	3,454,897	6,826	—	3	706	—	3,445,103	58	2,200	—	—
Netherlands	192,059	53,848	—	33,324	12,802	687	78,739	—	12,292	1	367
West Germany	655,387	456,151	2,301	61,378	6,638	3,556	119,562	703	5,056	—	42
Other West European countries, total	1,642,330	723,795	4,905	113,282	49,346	12,888	714,807	858	12,053	9,987	408
Austria	24,254	10,226	—	1,529	8,325	—	4,175	—	—	—	—
Denmark	19,738	5,687	2	189	339	821	12,643	—	42	14	2
Finland	545	290	—	35	32	163	—	—	26	—	—
Greece	9,543	1,007	—	134	75	—	8,326	—	1	—	—
Ireland	44,954	42,527	—	—	1	8	2,409	—	9	—	—
Liechtenstein	31,233	18,568	—	66	2,346	69	10,141	—	43	—	—
Monaco	—	—	—	—	—	—	—	—	—	—	—
Norway	38,833	1,325	2	85	78	237	37,105	—	1	—	—
Portugal	14,699	14,019	—	46	38	206	382	—	8	(*)	—
Spain	30,484	14,957	—	1,744	348	(*)	13,118	151	45	—	121
Sweden	139,122	8,561	—	8,628	848	1,871	117,969	40	91	1,114	—
Switzerland	122,687	30,461	3,346	22,505	28,779	3,363	68,576	241	6,832	8,444	140
Turkey	1,735	4	—	314	1,417	—	—	—	—	—	—
United Kingdom	1,114,503	576,164	1,556	78,008	6,720	6,151	439,963	426	4,955	415	145
Other	—	—	—	—	—	—	—	—	—	—	—
East European countries, total	3,993	—	—	21	2,524	—	—	—	35	1,412	—
East Germany	3,993	—	—	21	2,524	—	—	—	35	1,412	—
Other	—	—	—	—	—	—	—	—	—	—	—
Africa, total	**225,096**	**125,435**	**—**	**8,087**	**3,093**	**18,716**	**68,619**	**317**	**829**	**—**	**—**
North Africa, total	1,471	1,198	—	257	3	—	13	—	—	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Egypt (formerly United Arab Republic)	25	—	—	25	—	—	—	—	—	—	—
Morocco	622	374	—	232	3	—	13	—	—	—	—
Other	824	824	—	—	—	—	—	—	—	—	—
East Africa, total	1,717	505	—	36	28	1,090	—	59	—	—	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	1,717	505	—	36	28	1,090	—	59	—	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—Continued										
	U.S. corporation filing return										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Africa—Continued											
West and Central African countries, total	208,237	120,190	—	7,054	1,973	15,771	63,043	—	206	—	—
Ghana	37	—	—	—	—	—	37	—	—	—	—
Liberia	180,215	105,659	—	5,900	54	15,771	52,643	—	188	—	—
Nigeria	4,825	58	—	883	289	—	3,577	—	18	—	—
Zaire (formerly Congo-Kinshasa)	9,370	1,244	—	—	1,628	—	6,498	—	—	—	—
Other	13,790	13,229	—	272	1	—	288	—	—	—	—
Southern Africa, total	13,670	3,541	—	740	1,089	1,855	5,563	259	623	—	—
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	—	—	—	—	—	—	—	—	—	—	—
South Africa, Republic of (includes South-West Africa)	13,144	3,098	—	726	1,057	1,855	5,563	223	623	—	—
Zambia	505	423	—	14	32	—	—	36	—	—	—
Other	20	20	—	—	—	—	—	—	—	—	—
Asia, total	**901,088**	**776,727**	**37**	**29,514**	**27,404**	**1,112**	**63,663**	**1,708**	**896**	**28**	(*)
Middle East, total	212,701	203,285	—	145	5,825	35	3,005	—	406	—	—
Iran	273	266	—	—	—	7	—	—	—	—	—
Iraq	198,416	198,416	—	—	—	—	—	—	—	—	—
Israel	12,656	4,347	—	95	5,246	3	2,965	—	—	—	—
Lebanon	1,059	2	—	49	579	25	—	—	404	—	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	42	—	—	—	—	—	40	—	2	—	—
Other	255	254	—	1	(*)	—	—	—	—	—	—
Southern and Southeastern Asia, total	291,644	266,449	—	4,629	3,598	819	14,410	1,708	1	28	—
India	53,461	52,704	—	199	151	192	—	214	—	—	—
Indonesia	2,079	4	—	92	854	—	1,128	—	(*)	—	—
Malaysia	8,043	7,412	—	393	43	5	190	—	—	—	—
Pakistan	2,541	2,156	—	—	3	—	382	—	—	—	—
Philippines	38,575	29,437	—	3,773	979	290	2,574	1,494	—	28	—
Singapore	182,370	172,729	—	102	619	200	8,718	—	1	—	—
South Vietnam	—	—	—	—	—	—	—	—	—	—	—
Sri Lanka (formerly Ceylon)	867	367	—	—	—	—	300	—	—	—	—
Thailand	3,904	1,639	—	67	948	132	1,118	—	—	—	—
Other	6	3	—	3	—	—	—	—	—	—	—
Eastern Asia, total	396,744	306,992	37	24,739	17,981	258	46,247	—	489	—	(*)
China, Peoples Republic of	1,340	45	—	—	1,295	—	—	—	—	—	—
China, Republic of (Taiwan)	168,278	164,623	—	65	265	—	3,323	—	2	—	—
Hong Kong	175,004	114,917	37	3,921	14,867	2	40,867	—	394	—	—
Japan	36,145	19,338	—	12,908	1,553	256	2,057	—	32	—	(*)
Okinawa and Ryukyu Islands	856	626	—	230	—	—	—	—	—	—	—
South Korea, Republic of	15,120	7,444	—	7,616	—	—	(*)	—	61	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Oceania, total	**98,360**	**14,539**	**1,700**	**10,504**	**5,243**	**4,442**	**60,341**	**296**	**1,194**	—	**102**
Australia	54,392	14,404	1,700	9,717	3,343	4,075	19,658	296	1,163	—	34
New Zealand	3,606	121	—	773	1,876	367	403	—	—	—	67
Other	40,362	14	—	13	24	—	40,280	—	31	—	—
Puerto Rico and United States Possessions, total	**794,272**	**718,601**	—	**2,064**	**13,558**	**1,818**	**57,168**	**71**	**989**	**3**	—
Puerto Rico	309,976	251,529	—	2,050	13,493	1,457	40,611	71	763	3	—
U.S. Possessions	484,296	467,072	—	14	66	361	16,557	—	226	—	—
Country not stated	**206**	—	—	**206**	—	—	—	—	—	—	—
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	10,293,639	4,560,488	14,268	400,573	146,350	40,159	5,046,758	19,130	49,419	14,427	2,066
Economically less-developed countries	3,783,702	2,445,662	17,741	63,653	77,707	24,559	864,270	51,253	173,498	65,284	74
Sino-Soviet Bloc	5,333	45	—	21	3,820	—	—	—	35	1,412	—
OPEC countries	219,129	201,467	—	1,650	6,319	108	9,275	181	121	5	1

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—Continued										
	Any corporations controlled by the U.S. corporation filing return										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All geographic areas	11,686,132	4,052,734	14,183	2,167,658	330,485	632,377	2,910,337	1,017,481	448,854	103,924	8,100
Canada	2,265,124	1,115,927	1,024	141,804	49,424	34,564	528,480	275,806	116,351	1,558	186
Latin America, total[2]	754,358	215,222	1,521	42,515	43,143	108,794	183,727	84,953	47,056	26,627	801
Mexico	48,203	22,496	—	4,689	5,695	1,552	12,427	684	488	—	171
Central America, total	374,614	108,636	1,350	9,003	6,549	95,496	34,324	59,224	33,427	26,604	—
Costa Rica	21,647	18,496	—	12	322	360	2,222	164	69	—	—
El Salvador	3,625	3,545	—	—	79	—	—	—	—	—	—
Guatemala	7,882	1,227	—	62	1,894	112	3,608	935	24	—	—
Honduras	9,044	6,950	—	6	95	26	1,016	892	60	—	—
Nicaragua	631	159	—	9	294	3	—	159	6	—	—
Panama, excluding Canal Zone	331,805	78,258	1,350	8,915	3,864	94,994	27,479	57,074	33,268	26,604	—
Caribbean countries, total	18,476	9,300	—	1,621	230	114	6,228	39	428	—	515
Dominican Republic	8	—	—	—	—	—	5	3	—	—	—
Haiti	—	—	—	—	—	—	—	—	—	—	—
Jamaica	14,598	6,150	—	931	230	88	6,223	36	425	—	515
Trinidad	3,460	2,767	—	689	—	—	—	—	4	—	—
Other	410	383	—	—	—	26	—	—	—	—	—
South America, total	313,065	74,789	171	27,202	30,668	11,631	130,747	25,006	12,713	23	114
Argentina	25,497	9,324	101	2,894	2,821	1,028	2,142	2,838	4,330	19	—
Bolivia	349	—	—	62	7	3	270	—	7	—	—
Brazil	144,667	42,084	3	5,550	6,348	4,322	78,640	5,534	2,186	—	—
Chile	2,543	43	—	155	2,047	13	284	—	—	—	—
Colombia	6,872	1,381	—	1,345	1,412	443	−371	1,182	1,481	—	—
Ecuador	17,737	8,493	—	—	283	—	8,954	—	6	—	—
Paraguay	—	—	—	—	—	—	—	—	—	—	—
Peru	6,001	2,786	—	191	374	411	1,022	780	437	—	—
Uruguay	1,065	163	—	430	234	116	35	16	72	—	—
Venezuela	108,221	10,516	67	16,575	17,029	5,295	39,772	14,656	4,194	4	114
Other	112	—	—	—	112	—	—	—	—	—	—
Other Western Hemisphere, total	1,421,625	156,600	1,032	787,676	4,877	44,208	280,199	45,698	62,647	34,561	4,128
The Bahamas	1,100,450	91,446	996	744,278	1,904	21,275	206,982	12,640	8,567	12,362	—
Bermuda	225,383	54,376	36	32,148	2,926	21,969	66,764	13,128	9,942	22,199	1,896
Netherlands Antilles	93,026	8,165	—	11,250	38	928	6,387	19,930	44,096	—	2,232
Other British West Indies	2,510	2,427	—	—	—	11	67	—	6	—	—
Other	257	187	—	—	9	26	—	—	35	—	—
Europe, total[2]	4,720,158	1,861,346	10,545	544,970	174,614	152,241	1,247,552	533,113	154,860	39,218	1,698
Common Market countries, total[2]	2,395,946	936,297	8,028	240,523	108,036	45,373	873,755	107,788	72,020	3,211	916
Belgium	288,451	146,366	1	32,263	18,726	17,976	64,561	2,148	5,356	1,055	—
France (includes Andorra)	375,973	197,498	1,840	57,467	18,035	12,673	61,482	15,849	11,007	98	23
Italy (includes San Marino)	282,250	75,842	515	24,172	16,344	1,675	149,926	4,695	9,043	9	30
Luxembourg	277,973	66,125	5,544	1,872	43	1,806	171,682	10,670	20,226	4	—
Netherlands	422,319	123,129	1	25,247	17,379	5,858	213,160	27,488	9,195	(3)	862
West Germany	748,980	327,337	128	99,501	37,508	5,386	212,943	46,938	17,192	2,045	(3)
Other West European countries, total	2,275,218	898,501	2,517	297,218	65,629	93,044	373,582	425,325	82,613	36,007	782
Austria	48,209	39,662	—	3,145	3,918	366	1,053	52	12	—	—
Denmark	17,650	5,670	—	3,241	1,197	868	1,999	1,468	3,195	10	—
Finland	2,279	794	—	469	903	12	62	23	14	—	—
Greece	28,591	16,737	—	116	1,234	—	10,344	53	107	—	—
Ireland	13,942	6,657	—	454	—	7	4,040	—	679	—	107
Liechtenstein	25,769	16,052	—	362	1,802	2,239	26	3,946	1,343	—	—
Monaco	—	—	—	—	—	—	—	—	—	—	—
Norway	44,461	19,906	—	2,588	4,120	3,311	14,312	34	190	(3)	—
Portugal	16,472	12,893	—	1,257	1,146	—	1,160	—	15	—	—
Spain	110,069	93,099	—	2,775	3,195	3,752	170	6,171	892	—	14
Sweden	82,205	37,623	—	3,469	4,981	870	12,791	6,568	3,107	12,776	22
Switzerland	432,496	94,991	2,143	62,225	22,903	26,953	91,395	97,589	32,222	—	76
Turkey	8,614	6,003	—	2,199	48	21	—	343	—	—	—
United Kingdom	1,443,598	546,413	373	214,917	20,183	52,646	235,367	309,078	40,837	23,221	563
Other	863	—	—	—	—	—	863	—	—	—	—
East European countries, total	48,993	26,547	—	7,229	950	13,824	215	—	228	—	—
East Germany	48,993	26,547	—	7,229	950	13,824	215	—	228	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Africa, total	1,476,862	297,854	—	530,264	3,682	278,307	316,186	16,941	32,489	1,138	—
North Africa, total	2,500	371	—	22	60	3	2,043	—	—	—	—
Algeria	43	20	—	12	11	—	—	—	—	—	—
Egypt (formerly United Arab Republic)	(3)	—	—	—	(3)	—	—	—	—	—	—
Morocco	2,413	351	—	3	16	—	2,043	—	—	—	—
Other	44	—	—	7	34	3	—	—	—	—	—
East Africa, total	3,761	336	—	839	72	—	2,400	—	114	—	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	3,265	—	—	776	72	—	2,400	—	17	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	372	334	—	38	—	—	—	—	—	—	—
Other	124	2	—	25	—	—	—	—	97	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—Continued										
	Any corporations controlled by the U.S. corporation filing return										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Africa—Continued											
West and Central African countries, total	1,391,675	283,201	—	509,849	964	276,619	273,706	16,178	31,134	24	—
Ghana	—	—	—	—	—	—	—	—	—	—	—
Liberia	1,346,567	275,866	—	476,096	109	275,711	271,455	16,176	31,134	19	—
Nigeria	41,120	6,362	—	33,062	796	894	—	—	—	5	—
Zaire (formerly Congo-Kinshasa)	64	—	—	52	2	11	—	—	—	—	—
Other	3,924	973	—	639	57	3	2,251	2	—	—	—
Southern Africa, total	78,926	13,947	—	19,554	2,586	1,685	38,037	762	1,241	1,113	—
Malawi	1	—	—	1	—	—	—	—	—	—	—
Rhodesia	122	—	—	122	—	—	—	—	—	—	—
South Africa, Republic of (includes South-West Africa)	71,997	13,728	—	16,999	2,545	1,552	34,056	762	1,241	1,113	—
Zambia	3,881	219	—	2,433	40	133	1,056	—	(*)	—	—
Other	2,926	—	—	—	1	—	2,925	—	—	—	—
Asia, total	**579,201**	**254,990**	**49**	**43,859**	**40,885**	**6,444**	**214,579**	**9,488**	**8,908**	—	—
Middle East, total	17,485	6,667	26	321	1,104	86	9,146	32	103	—	—
Iran	5,782	341	—	7	403	—	5,032	—	—	—	—
Iraq	—	—	—	—	—	—	—	—	—	—	—
Israel	3,991	2,414	26	314	701	86	450	—	—	—	—
Lebanon	1,081	99	—	(*)	—	—	847	32	103	—	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	—	—	—	—	—	—	—	—	—	—	—
Other	6,630	3,814	—	—	—	—	2,817	—	—	—	—
Southern and Southeastern Asia, total	182,489	98,015	23	20,996	4,306	725	55,631	1,527	1,265	—	—
India	3,066	2,164	—	20	51	14	796	—	1	—	—
Indonesia	20,379	5,808	—	853	—	—	13,717	—	1	—	—
Malaysia	12,765	12,220	—	60	103	56	319	—	7	—	—
Pakistan	2,085	1,887	—	2	93	7	—	94	3	—	—
Philippines	53,442	28,164	—	558	2,359	152	21,143	163	902	—	—
Singapore	81,820	45,709	23	19,210	760	483	14,145	1,269	222	—	—
South Vietnam	750	—	—	6	744	—	—	—	—	—	—
Sri Lanka (formerly Ceylon)	160	—	—	15	1	15	—	—	130	—	—
Thailand	6,087	108	—	272	195	—	5,512	—	(*)	—	—
Other	1,934	1,934	—	—	—	—	—	—	—	—	—
Eastern Asia, total	379,227	150,308	—	22,541	35,475	5,632	149,802	7,929	7,539	—	—
China, Peoples Republic of	23,373	23,362	—	—	—	7	—	—	4	—	—
China, Republic of (Taiwan)	33,454	24,128	—	4,854	74	(*)	4,385	—	13	—	—
Hong Kong	132,764	46,934	—	3,178	12,578	37	60,293	7,407	2,338	—	—
Japan	109,137	37,119	—	6,897	22,374	5,585	31,497	522	5,142	—	—
Okinawa and Ryukyu Islands	74,896	18,765	—	2,329	129	4	53,627	—	43	—	—
South Korea, Republic of	5,346	—	—	5,284	62	—	—	—	—	—	—
Other	258	—	—	—	258	—	—	—	—	—	—
Oceania, total	**330,046**	**58,792**	**11**	**61,528**	**11,750**	**5,901**	**118,851**	**50,857**	**20,256**	**823**	**1,277**
Australia	316,095	54,804	11	54,283	11,313	5,816	116,984	50,700	20,109	798	1,277
New Zealand	12,505	3,988	(*)	6,989	429	85	685	157	147	25	—
Other	1,446	—	—	256	8	—	1,182	—	—	—	—
Puerto Rico and United States Possessions, total	**138,752**	**92,002**	**—**	**15,035**	**2,109**	**1,918**	**20,763**	**626**	**6,287**	**—**	**12**
Puerto Rico	91,375	51,254	—	10,612	2,075	1,635	19,374	126	6,287	—	12
U.S. Possessions	47,378	40,749	—	4,423	35	283	1,389	500	—	—	—
Country not stated	7	—	—	7	—	—	—	—	—	—	—
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	7,508,024	3,062,214	11,581	763,395	268,996	186,016	2,002,863	868,048	299,145	42,712	3,053
Economically less-developed countries	4,105,477	940,610	2,602	1,397,027	60,281	432,530	907,259	149,433	149,477	61,212	5,047
Sino-Soviet Bloc	72,624	49,910	—	7,229	1,208	13,831	215	—	232	—	—
OPEC countries	193,282	31,541	67	50,509	18,522	6,189	67,474	14,656	4,202	9	114

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—Continued										
	10 percent or more U.S. shareholders of the Controlled Foreign Corporation[4]										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All geographic areas	82,091	29,349	—	4,656	9,437	1,619	11,397	742	3,240	1,651	—
Canada	23,714	23,333	—	—	2	30	—	—	349	—	—
Latin America, total[5]	5,488	2,214	—	58	—	23	3,023	45	125	—	—
Mexico	2,283	2,214	—	58	—	11	—	—	—	—	—
Central America, total	125	—	—	—	—	—	—	—	125	—	—
Costa Rica	—	—	—	—	—	—	—	—	—	—	—
El Salvador	—	—	—	—	—	—	—	—	—	—	—
Guatemala	—	—	—	—	—	—	—	—	—	—	—
Honduras	—	—	—	—	—	—	—	—	—	—	—
Nicaragua	—	—	—	—	—	—	—	—	—	—	—
Panama, excluding Canal Zone	125	—	—	—	—	—	—	—	125	—	—
Caribbean countries, total	—	—	—	—	—	—	—	—	—	—	—
Dominican Republic	—	—	—	—	—	—	—	—	—	—	—
Haiti	—	—	—	—	—	—	—	—	—	—	—
Jamaica	—	—	—	—	—	—	—	—	—	—	—
Trinidad	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
South America, total	3,080	1	—	—	—	12	3,023	45	—	—	—
Argentina	13	1	—	—	—	12	—	—	—	—	—
Bolivia	—	—	—	—	—	—	—	—	—	—	—
Brazil	3,300	—	—	—	—	—	3,300	—	—	—	—
Chile	—	—	—	—	—	—	—	—	—	—	—
Colombia	—	—	—	—	—	—	—	—	—	—	—
Ecuador	—	—	—	—	—	—	—	—	—	—	—
Paraguay	—	—	—	—	—	—	—	—	—	—	—
Peru	—	—	—	—	—	—	—	—	—	—	—
Uruguay	—	—	—	—	—	—	—	—	—	—	—
Venezuela	−232	—	—	—	—	—	−277	45	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	79	—	—	—	—	—	—	—	—	79	—
The Bahamas	—	—	—	—	—	—	—	—	—	—	—
Bermuda	79	—	—	—	—	—	—	—	—	—	—
Netherlands Antilles	—	—	—	—	—	—	—	—	—	79	—
Other British West Indies	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Europe, total[5]	19,197	1,611	—	3,334	469	1,501	7,911	72	2,727	1,572	—
Common Market countries, total[5]	6,835	51	—	3,334	90	1,457	—	—	331	1,572	—
Belgium	3,171	—	—	2,293	90	557	—	—	230	1	—
France (includes Andorra)	584	8	—	—	—	475	—	—	101	—	—
Italy (includes San Marino)	3,036	—	—	1,039	—	426	—	—	—	1,571	—
Luxembourg	—	—	—	—	—	—	—	—	—	—	—
Netherlands	—	—	—	—	—	—	—	—	—	—	—
West Germany	44	42	—	2	—	—	—	—	—	—	—
Other West European countries, total	12,363	1,561	—	1	379	43	7,911	72	2,396	—	—
Austria	—	—	—	—	—	—	—	—	—	—	—
Denmark	—	—	—	—	—	—	—	—	—	—	—
Finland	—	—	—	—	—	—	—	—	—	—	—
Greece	105	—	—	—	88	17	—	—	—	—	—
Ireland	—	—	—	—	—	—	—	—	—	—	—
Liechtenstein	—	—	—	—	—	—	—	—	—	—	—
Monaco	—	—	—	—	—	—	—	—	—	—	—
Norway	—	—	—	—	—	—	—	—	—	—	—
Portugal	—	—	—	—	—	—	—	—	—	—	—
Spain	103	—	—	(3)	—	—	—	—	103	—	—
Sweden	33	—	—	—	—	—	—	33	—	—	—
Switzerland	349	1	—	1	291	16	—	39	1	—	—
Turkey	—	—	—	—	—	—	—	—	—	—	—
United Kingdom	11,773	1,560	—	—	—	10	7,911	—	2,292	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
East European countries, total	—	—	—	—	—	—	—	—	—	—	—
East Germany	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Africa, total	7,023	49	—	—	6,474	—	—	500	(3)	—	—
North Africa, total	—	—	—	—	—	—	—	—	—	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Egypt (formerly United Arab Republic)	—	—	—	—	—	—	—	—	—	—	—
Morocco	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
East Africa, total	—	—	—	—	—	—	—	—	—	—	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	—	—	—	—	—	—	—	—	—	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—Continued										
	10 percent or more U.S. shareholders of the Controlled Foreign Corporation[4]										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Africa—Continued											
West and Central African countries, total	6,974	—	—	—	6,474	—	—	500	—	—	—
Ghana	—	—	—	—	—	—	—	—	—	—	—
Liberia	6,974	—	—	—	6,474	—	—	500	—	—	—
Nigeria	—	—	—	—	—	—	—	—	—	—	—
Zaire (formerly Congo-Kinshasa)	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Southern Africa, total	49	49	—	—	—	—	—	—	(*)	—	—
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	—	—	—	—	—	—	—	—	—	—	—
South Africa, Republic of (includes South-West Africa)	49	49	—	—	—	—	—	—	—	—	—
Zambia	(*)	—	—	—	—	—	—	—	(*)	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Asia, total	**3,850**	**1,138**	**—**	**814**	**1,397**	**—**	**463**	**—**	**38**	**—**	**—**
Middle East, total	—	—	—	—	—	—	—	—	—	—	—
Iran	—	—	—	—	—	—	—	—	—	—	—
Iraq	—	—	—	—	—	—	—	—	—	—	—
Israel	—	—	—	—	—	—	—	—	—	—	—
Lebanon	—	—	—	—	—	—	—	—	—	—	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Southern and Southeastern Asia, total	—	—	—	—	—	—	—	—	—	—	—
India	—	—	—	—	—	—	—	—	—	—	—
Indonesia	—	—	—	—	—	—	—	—	—	—	—
Malaysia	—	—	—	—	—	—	—	—	—	—	—
Pakistan	—	—	—	—	—	—	—	—	—	—	—
Philippines	—	—	—	—	—	—	—	—	—	—	—
Singapore	—	—	—	—	—	—	—	—	—	—	—
South Vietnam	—	—	—	—	—	—	—	—	—	—	—
Sri Lanka (formerly Ceylon)	—	—	—	—	—	—	—	—	—	—	—
Thailand	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Eastern Asia, total	3,850	1,138	—	814	1,397	—	463	—	38	—	—
China, Peoples Republic of	—	—	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)	—	—	—	—	—	—	—	—	—	—	—
Hong Kong	—	—	—	—	—	—	—	—	—	—	—
Japan	3,850	1,138	—	814	1,397	—	463	—	38	—	—
Okinawa and Ryukyu Islands	—	—	—	—	—	—	—	—	—	—	—
South Korea, Republic of	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Oceania, total	**2,739**	**1,004**	**—**	**449**	**1,096**	**65**	**—**	**126**	**(*)**	**—**	**—**
Australia	2,739	1,004	—	449	1,096	65	—	126	(*)	—	—
New Zealand	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico and United States Possessions, total	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico	—	—	—	—	—	—	—	—	—	—	—
U.S. Possessions	—	—	—	—	—	—	—	—	—	—	—
Country not stated	—	—	—	—	—	—	—	—	—	—	—
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	49,445	27,134	—	4,598	2,875	1,579	8,374	197	3,115	1,572	—
Economically less-developed countries	12,646	2,214	—	58	6,561	41	3,023	545	125	79	—
Sino-Soviet Bloc	—	—	—	—	—	—	—	—	—	—	—
OPEC countries	—232	—	—	—	—	—	—277	45	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of Incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—Continued										
	10 percent or more U.S. shareholders of the U.S. corporation filing the return										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All geographic areas	**658,631**	**273,192**	—	**12,899**	**2,593**	**837**	**361,061**	**2**	**6,922**	**1,125**	—
Canada	**140,689**	**138,523**	—	**84**	**25**	**327**	**1,684**	—	**46**	—	—
Latin America, total[2]	**49,229**	**4,454**	—	**245**	**760**	—	**43,373**	—	**398**	—	—
Mexico	919	714	—	34	(*)	—	172	—	—	—	—
Central America, total	34,264	—	—	—	2	—	34,260	—	2	—	—
Costa Rica	4,275	—	—	—	2	—	4,273	—	—	—	—
El Salvador	—	—	—	—	—	—	—	—	—	—	—
Guatemala	—	—	—	—	—	—	—	—	—	—	—
Honduras	(*)	—	—	—	(*)	—	—	—	—	—	—
Nicaragua	—	—	—	—	—	—	—	—	—	—	—
Panama, excluding Canal Zone	29,989	—	—	—	—	—	29,987	—	2	—	—
Caribbean countries, total	1,956	—	—	—	5	—	1,952	—	—	—	—
Dominican Republic	—	—	—	—	—	—	—	—	—	—	—
Haiti	—	—	—	—	—	—	—	—	—	—	—
Jamaica	1,956	—	—	—	5	—	1,952	—	—	—	—
Trinidad	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
South America, total	12,089	3,740	—	211	752	—	6,990	—	396	—	—
Argentina	939	—	—	13	697	—	—	—	229	—	—
Bolivia	—	—	—	—	—	—	—	—	—	—	—
Brazil	4,337	3,740	—	198	13	—	385	—	—	—	—
Chile	312	—	—	—	7	—	305	—	—	—	—
Colombia	278	—	—	—	—	—	278	—	—	—	—
Ecuador	160	—	—	—	—	—	—	—	160	—	—
Paraguay	—	—	—	—	—	—	—	—	—	—	—
Peru	7	—	—	—	—	—	—	—	7	—	—
Uruguay	—	—	—	—	—	—	—	—	—	—	—
Venezuela	6,057	—	—	—	35	—	6,023	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	**72,664**	—	—	—	**1**	**40**	**70,541**	—	**1,678**	**406**	—
The Bahamas	1,246	—	—	—	1	—	—	—	1,245	—	—
Bermuda	24,102	—	—	—	—	40	23,656	—	—	406	—
Netherlands Antilles	47,316	—	—	—	—	—	46,885	—	431	—	—
Other British West Indies	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Europe, total[2]	**193,521**	**94,028**	—	**12,546**	**1,253**	**450**	**80,601**	**2**	**3,954**	**687**	—
Common Market countries, total[3]	36,992	3,452	—	2,668	305	356	27,323	—	2,201	687	—
Belgium	25,620	455	—	2	21	16	22,684	—	1,756	687	—
France (includes Andorra)	778	78	—	75	170	269	65	—	122	—	—
Italy (includes San Marino)	806	524	—	119	60	72	26	—	6	—	—
Luxembourg	—	—	—	—	—	—	—	—	—	—	—
Netherlands	2,668	2,224	—	68	—	—	369	—	7	—	—
West Germany	7,120	172	—	2,404	54	—	4,180	—	311	—	—
Other West European countries, total	147,633	89,291	—	9,798	948	94	45,748	2	1,753	—	—
Austria	347	—	—	—	—	—	—	—	347	—	—
Denmark	62	61	—	(*)	—	—	—	—	—	—	—
Finland	—	—	—	—	—	—	—	—	—	—	—
Greece	14	—	—	—	14	—	—	—	—	—	—
Ireland	—	—	—	—	—	—	—	—	—	—	—
Liechtenstein	86	—	—	—	—	86	—	—	—	—	—
Monaco	—	—	—	—	—	—	—	—	—	—	—
Norway	—	—	—	—	—	—	—	—	—	—	—
Portugal	—	—	—	—	—	—	—	—	—	—	—
Spain	309	—	—	—	300	—	8	—	—	—	—
Sweden	30	—	—	—	30	—	—	—	—	—	—
Switzerland	2,440	1,493	—	360	26	—	359	—	202	—	—
Turkey	129	—	—	—	129	—	—	—	—	—	—
United Kingdom	144,217	87,737	—	9,437	448	8	45,381	2	1,204	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
East European countries, total	8,895	1,285	—	81	—	—	7,530	—	—	—	—
East Germany	8,895	1,285	—	81	—	—	7,530	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Africa, total	**1,118**	—	—	—	—	—	**1,118**	—	—	—	—
North Africa, total	—	—	—	—	—	—	—	—	—	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Egypt (formerly United Arab Republic)	—	—	—	—	—	—	—	—	—	—	—
Morocco	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
East Africa, total	—	—	—	—	—	—	—	—	—	—	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	—	—	—	—	—	—	—	—	—	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Receipts by foreign corporations from—Continued										
	10 percent or more U.S. shareholders of the U.S. corporation filing the return										
	Total	Sales of stock in trade	Sales of property rights	Compensation received for certain services	Commissions received	Rents and royalties received	Amounts borrowed	Dividends received	Interest received	Premiums received for insurance or reinsurance	Receipts not allocable
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Africa—Continued											
West and Central African countries, total	1,118	—	—	—	—	—	1,118	—	—	—	—
Ghana	—	—	—	—	—	—	—	—	—	—	—
Liberia	1,118	—	—	—	—	—	1,118	—	—	—	—
Nigeria	—	—	—	—	—	—	—	—	—	—	—
Zaire (formerly Congo-Kinshasa)	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Southern Africa, total	—	—	—	—	—	—	—	—	—	—	—
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	—	—	—	—	—	—	—	—	—	—	—
South Africa, Republic of (includes South-West Africa)	—	—	—	—	—	—	—	—	—	—	—
Zambia	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Asia, total	201,365	36,186	—	—	555	—	163,744	—	848	32	—
Middle East, total	25,187	—	—	—	52	—	25,000	—	135	—	—
Iran	52	—	—	—	52	—	—	—	—	—	—
Iraq	—	—	—	—	—	—	—	—	—	—	—
Israel	—	—	—	—	—	—	—	—	—	—	—
Lebanon	25,135	—	—	—	—	—	25,000	—	135	—	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Southern and Southeastern Asia, total	62,640	2,011	—	—	10	—	60,259	—	328	32	—
India	—	—	—	—	—	—	—	—	—	—	—
Indonesia	—	—	—	—	—	—	—	—	—	—	—
Malaysia	—	—	—	—	—	—	—	—	—	—	—
Pakistan	—	—	—	—	—	—	—	—	—	—	—
Philippines	1,512	1,480	—	—	—	—	—	—	—	32	—
Singapore	34,025	—	—	—	—	—	33,750	—	275	—	—
South Vietnam	—	—	—	—	—	—	—	—	—	—	—
Sri Lanka (formerly Ceylon)	—	—	—	—	—	—	—	—	—	—	—
Thailand	27,103	531	—	—	10	—	26,509	—	53	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Eastern Asia, total	113,538	34,175	—	—	493	—	78,485	—	384	—	—
China, Peoples Republic of	—	—	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)	34,175	34,175	—	—	—	—	—	—	—	—	—
Hong Kong	79,363	—	—	—	493	—	78,485	—	384	—	—
Japan	—	—	—	—	—	—	—	—	—	—	—
Okinawa and Ryukyu Islands	—	—	—	—	—	—	—	—	—	—	—
South Korea, Republic of	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Oceania, total	—	—	—	—	—	—	—	—	—	—	—
Australia	—	—	—	—	—	—	—	—	—	—	—
New Zealand	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico and United States Possessions, total	44	—	—	24	—	20	—	—	—	—	—
Puerto Rico	44	—	—	24	—	20	—	—	—	—	—
U.S. Possessions	—	—	—	—	—	—	—	—	—	—	—
Country not stated	—	—	—	—	—	—	—	—	—	—	—
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	404,534	231,267	—	12,549	1,628	777	153,240	2	4,385	687	—
Economically less-developed countries	245,201	40,641	—	269	965	60	200,291	—	2,537	438	—
Sino-Soviet Bloc	8,895	1,265	—	81	—	—	7,530	—	—	—	—
OPEC countries	6,269	—	—	—	87	—	6,023	—	160	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—										
	All related persons										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
All geographic areas	**33,875,913**	**17,948,581**	**66,328**	**2,191,413**	**399,545**	**1,402,779**	**5,620,205**	**4,745,177**	**1,013,192**	**472,526**	**16,187**
Canada	**8,200,131**	**5,605,494**	**13,162**	**424,140**	**75,526**	**200,403**	**632,905**	**919,744**	**256,501**	**69,123**	**3,132**
Latin America, total[2]	**2,670,077**	**1,412,415**	**3,101**	**181,478**	**34,152**	**141,739**	**161,150**	**528,441**	**104,292**	**100,014**	**3,294**
Mexico	418,510	219,138	1,423	37,382	7,369	42,622	14,832	64,373	14,297	15,213	1,861
Central America, total	1,035,615	532,607	102	70,922	8,649	53,461	71,091	224,342	44,917	29,424	101
Costa Rica	10,314	5,580	—	400	147	632	242	1,336	1,826	150	—
El Salvador	6,702	5,423	—	446	—	183	185	137	106	223	—
Guatemala	14,448	5,366	—	1,084	22	742	10	4,623	2,218	380	3
Honduras	4,520	331	—	270	21	229	941	2,091	556	81	—
Nicaragua	9,385	7,014	1	144	19	411	—	1,184	367	163	82
Panama, excluding Canal Zone	990,245	508,893	101	68,579	8,440	51,264	69,713	214,969	39,844	28,427	16
Caribbean countries, total	43,875	16,493	3	3,976	1,338	671	15,635	2,392	1,621	1,293	452
Dominican Republic	4,717	3,949	—	155	—	111	5	44	67	387	—
Haiti	305	148	—	6	—	—	—	150	—	1	—
Jamaica	27,698	6,114	3	1,563	136	406	15,618	1,531	1,514	361	452
Trinidad	7,415	2,952	—	2,193	1,201	120	—	473	36	440	—
Other	3,740	3,331	—	60	—	34	12	194	4	105	—
South America, total	1,172,068	644,176	1,573	69,192	16,796	44,984	59,593	237,334	43,455	54,084	880
Argentina	192,410	102,138	598	14,788	2,063	10,399	14,920	36,499	6,472	4,348	185
Bolivia	603	66	—	54	10	77	—	103	36	258	—
Brazil	343,521	182,724	29	19,698	2,310	4,782	13,157	71,623	17,750	31,200	246
Chile	7,644	4,770	—	425	83	426	1,364	133	313	131	—
Colombia	85,376	43,811	101	5,100	1,370	2,292	1,632	20,399	7,089	3,582	—
Ecuador	15,257	11,431	—	892	48	195	848	682	867	295	—
Paraguay	775	304	—	2	—	—	—	470	—	—	—
Peru	35,854	15,661	—	2,621	236	3,668	1,765	9,521	1,856	526	—
Uruguay	4,658	2,528	—	473	128	192	73	910	289	64	—
Venezuela	485,743	280,660	844	25,130	10,549	22,954	25,832	96,870	8,775	13,681	449
Other	227	82	—	9	—	—	—	126	10	—	—
Other Western Hemisphere, total	**3,033,504**	**438,765**	**157**	**330,949**	**44,171**	**104,083**	**1,770,257**	**290,315**	**52,757**	**1,887**	**163**
The Bahamas	825,527	130,228	47	314,457	2,497	86,028	100,856	162,030	27,573	1,647	163
Bermuda	677,844	259,937	110	10,109	41,464	15,851	238,339	103,079	8,869	87	—
Netherlands Antilles	1,521,543	42,749	—	5,997	1	1,192	1,431,061	24,979	15,413	153	—
Other British West Indies	7,652	5,364	—	204	205	1,009	1	—	868	—	—
Other	938	488	—	182	5	3	—	226	34	—	—
Europe, total[2]	**15,928,097**	**8,436,516**	**42,869**	**1,043,708**	**221,616**	**755,392**	**2,612,223**	**2,181,544**	**425,548**	**200,586**	**8,096**
Common Market countries, total[2]	8,165,805	3,831,389	24,444	663,589	127,211	440,427	1,733,240	973,935	223,576	145,084	2,910
Belgium	950,643	683,484	1,558	46,126	20,532	33,486	75,543	51,092	35,207	3,546	70
France (includes Andorra)	1,329,049	773,536	10,468	150,057	15,216	118,183	10,124	158,856	34,307	57,490	813
Italy (includes San Marino)	1,023,037	705,090	4,426	52,961	12,266	73,169	83,589	69,495	13,611	7,784	646
Luxembourg	1,346,980	64,997	390	10,918	981	249	1,222,243	7,601	30,387	9,209	5
Netherlands	1,214,503	592,507	5,434	93,119	33,694	52,469	288,288	81,079	55,574	11,676	662
West Germany	2,301,592	1,011,774	2,167	310,408	44,522	162,871	53,454	605,813	54,489	55,381	714
Other West European countries, total	7,480,863	4,357,207	18,426	372,334	94,209	308,893	878,887	1,189,864	201,499	54,358	5,186
Austria	101,186	48,702	115	9,447	476	10,870	6,448	17,089	5,139	1,872	28
Denmark	166,539	129,946	295	7,445	420	10,057	1,789	8,824	7,086	615	63
Finland	29,869	10,472	81	2,011	42	3,704	339	12,883	143	32	163
Greece	111,636	97,145	737	1,522	1,609	1,538	556	5,638	2,358	493	40
Ireland	66,507	46,840	14	1,928	557	3,450	2,023	9,220	859	1,373	244
Liechtenstein	50,278	21,095	—	1,450	590	4,170	1,417	20,858	699	—	—
Monaco	623	—	—	112	244	120	—	—	15	131	—
Norway	148,471	118,531	16	7,024	1,549	4,947	1,544	6,659	7,648	550	4
Portugal	55,202	36,231	(3)	3,639	601	3,011	113	9,516	523	1,549	19
Spain	292,702	181,246	1	24,786	2,628	17,962	4,232	52,000	7,317	2,451	79
Sweden	327,550	243,489	316	18,277	4,350	21,329	9,417	22,727	5,268	2,360	18
Switzerland	1,790,263	938,083	947	41,385	22,918	32,212	492,988	223,422	27,838	10,402	70
Turkey	15,523	10,296	—	1,640	82	493	—	2,144	181	687	—
United Kingdom	4,323,451	2,473,540	15,905	251,667	58,136	195,031	358,022	798,519	136,331	31,843	4,459
Other	1,063	591	—	2	8	—	—	365	96	—	—
East European countries, total	281,429	247,920	—	7,785	196	6,071	96	17,745	472	1,144	—
East Germany	281,429	247,920	—	7,785	196	6,071	96	17,745	472	1,144	—
Other	—	—	—	—	—	—	—	—	—	—	—
Africa, total	**946,890**	**282,035**	**731**	**52,228**	**6,912**	**64,934**	**138,296**	**331,679**	**58,443**	**11,615**	**17**
North Africa, total	20,818	12,867	—	549	18	291	—	3,579	32	3,481	—
Algeria	4,962	4,897	—	26	4	—	—	36	—	—	—
Egypt (formerly United Arab Republic)	2,207	1,299	—	135	8	—	—	764	—	—	—
Morocco	5,940	605	—	341	5	106	—	1,864	22	2,997	—
Other	7,709	6,066	—	47	1	185	—	914	11	485	—
East Africa, total	5,872	2,560	38	1,283	3	98	20	1,695	138	37	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	2,345	783	38	646	—	98	20	644	79	37	—
Tanzania	90	—	—	90	—	—	—	—	—	—	—
Uganda	2,540	1,661	—	269	—	—	—	568	41	—	—
Other	897	115	—	278	3	—	—	483	18	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—										
	All related persons										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Africa—Continued											
West and Central African countries, total	603,712	43,521	—	33,509	5,454	52,358	131,434	284,272	49,029	4,136	—
Ghana	15,850	872	—	14,743	—	152	—	—	64	18	—
Liberia	489,543	11,683	—	14,346	5,253	37,569	131,433	238,789	48,463	2,006	—
Nigeria	75,399	14,616	—	3,168	74	14,475	—	40,852	283	1,931	—
Zaire (formerly Congo-Kinshasa)	9,321	8,127	—	361	—	148	—	481	56	148	—
Other	13,600	8,222	—	891	127	14	1	4,150	163	32	—
Southern Africa, total	316,488	223,087	693	16,887	1,437	12,188	6,842	42,133	9,244	3,961	17
Malawi	194	—	—	194	—	—	—	—	—	—	—
Rhodesia	358	33	—	297	—	—	—	29	(*)	—	—
South Africa, Republic of (includes South-West Africa)	299,305	212,887	693	15,695	1,437	11,922	3,014	40,605	9,152	3,882	17
Zambia	12,027	9,283	—	220	—	256	1,056	1,047	88	78	—
Other	4,604	884	—	481	—	11	2,772	453	3	—	—
Asia, total	**2,018,523**	**1,215,630**	**1,823**	**58,185**	**5,602**	**81,940**	**239,857**	**302,928**	**36,079**	**75,894**	**584**
Middle East, total	161,998	54,629	4	1,433	146	2,541	3,430	96,025	2,119	1,647	24
Iran	6,705	3,483	—	475	3	613	657	213	134	1,126	—
Iraq	92,869	536	—	—	—	—	—	92,334	—	—	—
Israel	46,527	41,543	—	614	140	675	83	2,506	562	381	24
Lebanon	6,202	1,374	4	41	—	759	2,690	597	721	15	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	564	9	—	249	—	—	—	—	306	—	—
Other	9,132	7,684	—	54	3	494	—	375	396	125	—
Southern and Southeastern Asia, total	565,590	362,023	781	25,981	1,474	10,102	57,064	51,234	8,540	47,842	550
India	53,806	41,984	489	1,783	110	134	—	9,001	122	184	—
Indonesia	21,010	6,332	26	2,899	5	735	—	610	1,621	8,781	—
Malaysia	46,601	36,781	—	2,409	62	76	109	3,302	78	3,784	—
Pakistan	4,920	1,392	14	548	—	244	43	2,079	48	1	550
Philippines	153,323	90,909	251	8,211	75	4,772	18,102	24,715	4,053	2,234	—
Singapore	232,499	143,503	—	8,151	1,202	1,220	38,709	6,646	750	32,316	—
South Vietnam	5,444	4,695	—	110	(*)	332	—	308	—	—	—
Sri Lanka (formerly Ceylon)	841	32	—	27	—	132	—	619	31	—	—
Thailand	35,852	25,390	—	1,803	13	2,457	100	3,856	1,835	398	—
Other	11,293	11,005	—	39	6	—	—	99	—	144	—
Eastern Asia, total	1,290,934	798,978	1,038	30,772	3,982	69,297	179,363	155,669	25,420	26,405	10
China, Peoples Republic of	529	175	—	—	18	—	—	335	—	—	—
China, Republic of (Taiwan)	77,104	46,581	71	1,680	309	2,505	228	15,157	1,934	8,640	—
Hong Kong	419,392	194,807	3	4,399	1,844	2,686	143,796	47,231	16,569	8,059	—
Japan	738,005	508,876	964	22,136	1,792	63,497	35,339	92,564	6,060	6,767	10
Okinawa and Ryukyu Islands	41,713	40,846	—	552	—	135	—	—	124	55	—
South Korea, Republic of	13,635	7,692	—	1,964	19	210	—	133	734	2,884	—
Other	556	—	—	42	—	265	—	249	—	—	—
Oceania, total	**917,270**	**457,629**	**4,486**	**91,776**	**11,086**	**46,555**	**55,735**	**180,549**	**58,433**	**10,274**	**748**
Australia	838,406	405,034	4,136	81,838	10,753	44,352	54,987	172,693	56,023	7,849	740
New Zealand	72,633	49,790	350	9,647	193	1,872	693	6,733	946	2,402	8
Other	6,231	2,805	—	291	140	332	55	1,122	1,464	23	—
Puerto Rico and United States Possessions, total	**160,362**	**100,098**	**—**	**8,941**	**479**	**7,732**	**8,743**	**9,965**	**21,139**	**3,133**	**131**
Puerto Rico	128,521	82,742	—	6,308	185	2,049	8,433	7,957	19,724	1,030	94
U.S. Possessions	31,841	17,356	—	2,633	294	5,684	310	2,008	1,416	2,104	38
Country not stated	**1,059**	**—**	**—**	**8**	**—**	**—**	**1,039**	**13**	**—**	**—**	**—**
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	25,934,740	14,963,910	61,345	1,583,036	310,067	1,061,854	3,479,830	3,403,603	766,167	293,389	11,539
Economically less-developed countries	7,657,600	2,736,577	4,983	600,543	89,264	334,588	2,139,240	1,323,232	246,553	177,993	4,628
Sino-Soviet Bloc	282,514	248,095	—	7,827	214	6,336	96	18,330	472	1,144	—
OPEC countries	703,441	321,966	870	32,838	10,683	39,465	27,338	231,972	11,986	25,874	499

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—Continued										
	U.S. corporation filing return										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All geographic areas	**19,804,204**	**10,903,888**	**49,300**	**805,916**	**109,279**	**945,126**	**3,025,120**	**3,209,875**	**390,917**	**355,215**	**9,568**
Canada	**5,978,272**	**4,388,560**	**11,898**	**263,018**	**22,253**	**158,774**	**182,609**	**782,826**	**126,026**	**59,733**	**2,576**
Latin America, total[2]	**1,572,642**	**789,011**	**2,474**	**88,949**	**10,473**	**91,887**	**25,279**	**438,903**	**53,694**	**71,480**	**493**
Mexico	321,376	170,419	1,184	29,704	3,013	36,772	1,639	55,647	8,607	14,292	100
Central America, total	477,631	185,970	6	19,526	3,093	25,344	4,442	198,857	28,441	11,934	19
Costa Rica	4,775	2,811	—	208	—	491	—	1,043	73	149	—
El Salvador	3,866	2,736	—	402	—	146	185	124	90	182	—
Guatemala	7,688	2,721	—	726	22	585	—	3,030	243	359	3
Honduras	1,275	213	—	195	10	11	—	284	494	69	—
Nicaragua	6,809	5,094	—	115	—	267	—	914	257	163	—
Panama, excluding Canal Zone	453,218	172,396	6	17,881	3,061	23,845	4,257	193,461	27,283	11,012	16
Caribbean countries, total	30,767	9,689	—	3,094	1,204	448	12,938	874	1,309	1,176	34
Dominican Republic	4,551	3,807	—	155	—	111	—	44	64	371	—
Haiti	166	148	—	6	—	—	—	11	—	1	—
Jamaica	17,590	1,212	—	1,162	2	210	12,938	470	1,205	357	34
Trinidad	5,039	1,336	—	1,712	1,201	120	—	198	36	435	—
Other	3,422	3,187	—	60	—	8	—	152	4	12	—
South America, total	742,859	422,934	1,284	36,618	3,163	29,323	6,259	183,525	15,336	44,078	340
Argentina	109,608	57,749	445	8,425	1,101	6,081	2,018	27,861	2,214	3,530	185
Bolivia	577	66	—	54	10	75	—	83	31	258	—
Brazil	228,682	118,341	27	13,264	291	3,570	1,077	59,541	5,407	27,041	123
Chile	2,857	1,112	—	187	(3)	145	1,080	129	75	130	—
Colombia	55,844	29,679	2	2,317	52	1,664	—	15,446	3,374	3,309	—
Ecuador	7,531	5,631	—	545	48	195	161	451	205	295	—
Paraguay	516	47	—	—	—	—	—	470	—	—	—
Peru	21,447	5,741	—	2,093	104	2,608	451	9,276	892	281	—
Uruguay	1,989	517	—	88	124	191	—	877	128	64	—
Venezuela	313,710	203,969	810	9,639	1,433	14,795	1,473	69,391	2,999	9,170	32
Other	97	82	—	5	—	—	—	—	10	—	—
Other Western Hemisphere, total	**1,568,529**	**101,511**	**110**	**22,018**	**226**	**14,378**	**1,328,796**	**75,085**	**24,813**	**1,574**	**18**
The Bahamas	143,312	28,019	—	17,764	217	5,218	34,204	40,349	16,189	1,334	18
Bermuda	209,483	30,665	110	3,463	3	8,051	146,695	15,590	4,619	87	—
Netherlands Antilles	1,208,920	37,031	—	737	1	270	1,147,897	19,076	3,755	153	—
Other British West Indies	6,241	5,364	—	26	—	836	—	—	15	—	—
Other	572	432	—	28	5	3	—	70	34	—	—
Europe, total[3]	**8,918,972**	**4,697,918**	**29,280**	**344,120**	**69,534**	**568,266**	**1,463,032**	**1,447,214**	**152,000**	**144,129**	**5,478**
Common Market countries, total[3]	4,712,585	2,037,892	14,413	201,116	39,773	356,445	1,160,520	716,052	84,794	99,798	1,781
Belgium	461,892	351,482	1,380	13,671	2,505	28,908	8,762	34,986	17,500	2,678	21
France (includes Andorra)	760,523	421,207	4,117	83,925	1,353	95,592	441	123,901	6,902	22,601	483
Italy (includes San Marino)	368,155	212,683	1,041	18,583	1,629	58,657	2,313	60,961	4,965	6,745	578
Luxembourg	1,095,778	33,901	390	6,051	133	65	1,026,236	2,632	19,521	6,844	5
Netherlands	637,001	342,524	5,406	30,382	25,984	36,028	115,518	53,048	16,822	11,220	68
West Germany	1,389,236	676,095	2,078	48,504	8,170	137,194	7,250	440,525	19,085	49,710	627
Other West European countries, total	4,187,835	2,659,380	14,867	142,330	29,760	209,542	302,512	714,211	67,205	44,331	3,698
Austria	37,033	9,797	115	4,324	25	9,453	2,343	8,818	302	1,827	28
Denmark	67,189	46,771	47	1,442	39	9,388	—	8,096	876	481	49
Finland	22,003	3,943	9	1,354	8	3,617	176	12,801	63	32	—
Greece	31,049	21,618	737	791	34	1,238	—	5,384	1,065	171	12
Ireland	47,660	40,546	—	409	504	2,690	82	1,564	613	1,230	23
Liechtenstein	24,563	13,388	—	220	—	653	170	10,000	133	—	—
Monaco	266	—	—	—	—	120	—	—	15	131	—
Norway	41,097	28,850	16	993	18	4,540	38	3,597	2,601	441	4
Portugal	33,482	21,324	—	817	2	2,263	113	7,292	179	1,472	19
Spain	129,709	66,729	—	4,168	866	15,925	297	36,143	4,449	1,065	66
Sweden	171,534	123,586	281	7,592	767	16,960	783	17,861	1,675	2,011	18
Switzerland	1,203,016	705,850	475	12,157	1,621	26,996	278,353	156,885	10,871	9,749	59
Turkey	10,887	6,187	—	1,567	21	472	—	1,780	180	680	—
United Kingdom	2,367,590	1,570,200	13,188	106,495	25,856	115,227	20,157	443,921	44,086	25,040	3,421
Other	757	591	—	—	—	—	—	70	96	—	—
East European countries, total	18,553	647	—	674	—	280	—	16,951	1	—	—
East Germany	18,553	647	—	674	—	280	—	16,951	1	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Africa, total	**444,572**	**200,652**	**653**	**14,985**	**2,856**	**11,388**	**5,627**	**192,255**	**7,957**	**8,199**	**—**
North Africa, total	10,442	5,389	—	531	6	181	—	1,739	(3)	2,596	—
Algeria	30	1	—	26	4	—	—	—	—	—	—
Egypt (formerly United Arab Republic)	1,788	888	—	135	(3)	—	—	764	—	—	—
Morocco	3,907	277	—	338	2	7	—	710	(3)	2,573	—
Other	4,716	4,223	—	32	—	174	—	265	—	23	—
East Africa, total	3,943	2,159	38	700	—	98	—	819	92	37	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	1,330	476	38	283	—	98	—	336	62	37	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	1,813	1,661	—	139	—	—	—	—	12	—	—
Other	800	21	—	278	—	—	—	483	18	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—Continued										
	U.S. corporation filing return										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Africa—Continued											
West and Central African countries, total	202,708	26,017	—	4,615	2,660	1,566	4,865	154,490	6,546	1,949	—
Ghana	1,113	872	—	70	—	152	—	—	1	18	—
Liberia	136,318	6,365	—	3,678	2,660	1,061	4,865	109,976	6,259	1,455	—
Nigeria	45,908	4,308	—	517	—	304	—	40,237	247	295	—
Zaire (formerly Congo-Kinshasa)	8,245	7,239	—	287	—	51	—	481	39	148	—
Other	11,124	7,232	—	63	—	—	—	3,796	—	32	—
Southern Africa, total	227,479	167,087	615	9,139	189	9,544	763	35,208	1,319	3,616	—
Malawi	111	—	—	111	—	—	—	—	—	—	—
Rhodesia	1	1	—	—	—	—	—	—	—	—	—
South Africa, Republic of (includes South-West Africa)	223,749	164,583	615	8,634	189	9,443	763	34,667	1,317	3,538	—
Zambia	1,999	1,731	—	11	—	90	—	88	1	78	—
Other	1,619	771	—	383	—	11	—	453	1	—	—
Asia, total	**811,019**	**433,736**	**1,224**	**40,083**	**1,847**	**65,215**	**25,625**	**173,832**	**7,808**	**61,064**	**584**
Middle East, total	78,313	17,606	4	958	24	1,200	3,301	53,156	593	1,448	24
Iran	3,695	1,035	—	475	—	189	657	212	57	1,071	—
Iraq	51,836	536	—	—	—	—	—	51,300	—	—	—
Israel	12,578	9,838	—	309	21	589	—	1,117	368	312	24
Lebanon	4,943	1,330	4	11	—	422	2,644	527	5	—	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	304	9	—	132	—	—	—	—	163	—	—
Other	4,958	4,855	—	32	3	—	—	—	—	65	—
Southern and Southeastern Asia, total	266,298	160,337	266	17,296	496	8,222	766	35,737	3,292	39,335	550
India	13,570	3,108	—	1,255	55	82	—	8,906	80	84	—
Indonesia	9,663	2,340	—	2,235	(*)	77	—	610	681	3,720	—
Malaysia	8,917	2,839	—	1,255	—	34	—	2,761	75	1,951	—
Pakistan	2,414	242	14	271	—	229	43	1,032	31	1	550
Philippines	56,907	27,738	251	4,723	48	4,079	—	16,245	1,695	2,128	—
Singapore	155,576	114,015	—	5,864	385	1,150	723	2,235	186	31,018	—
South Vietnam	4,532	3,832	—	104	—	332	—	264	—	—	—
Sri Lanka (formerly Ceylon)	215	32	—	27	—	132	—	—	24	—	—
Thailand	12,337	4,249	—	1,522	8	2,107	—	3,584	520	346	—
Other	2,168	1,943	—	39	—	—	—	99	—	87	—
Eastern Asia, total	466,408	255,793	954	21,829	1,327	55,794	21,558	84,939	3,923	20,281	10
China, Peoples Republic of	335	—	—	—	—	—	—	335	—	—	—
China, Republic of (Taiwan)	51,086	30,401	71	1,297	17	2,505	103	6,951	1,216	8,527	—
Hong Kong	200,156	135,776	3	2,623	81	1,337	21,295	35,007	1,828	2,206	—
Japan	202,248	82,388	881	16,589	1,228	51,478	160	42,513	390	6,608	10
Okinawa and Ryukyu Islands	436	3	—	253	—	—	—	—	124	55	—
South Korea, Republic of	11,841	7,224	—	1,026	—	210	—	133	365	2,884	—
Other	307	—	—	42	—	265	—	—	—	—	—
Oceania, total	**413,682**	**219,195**	**3,660**	**28,379**	**1,635**	**35,269**	**8,466**	**96,831**	**11,715**	**8,233**	**299**
Australia	389,931	208,208	3,333	27,132	1,500	33,244	8,412	91,420	10,148	6,244	291
New Zealand	18,625	8,257	328	1,040	8	1,693	—	5,159	165	1,966	8
Other	5,126	2,730	—	206	127	332	55	252	1,402	23	—
Puerto Rico and United States Possessions, total	**96,516**	**73,304**	**—**	**4,386**	**456**	**1,949**	**5,686**	**2,928**	**6,903**	**805**	**119**
Puerto Rico	85,268	64,517	—	3,962	162	1,947	5,376	1,931	6,477	803	94
U.S. Possessions	11,248	8,787	—	404	294	2	310	998	427	1	26
Country not stated	—	—	—	—	—	—	—	—	—	—	—
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	15,767,561	9,590,835	45,593	657,543	94,226	811,675	1,655,899	2,392,965	289,677	220,838	8,310
Economically less-developed countries	4,017,448	1,312,407	3,708	147,657	15,053	132,906	1,369,221	799,624	101,238	134,377	1,258
Sino-Soviet Bloc	19,195	647	—	716	—	544	—	17,286	1	—	—
OPEC countries	432,676	217,829	810	13,568	1,485	15,558	2,291	162,201	4,351	14,552	32

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—Continued										
	Any corporations controlled by the U.S. corporation filing return										
	Total[1]	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All geographic areas	**13,067,074**	**6,422,170**	**16,432**	**1,366,020**	**283,323**	**444,811**	**2,355,265**	**1,472,418**	**587,688**	**112,349**	**6,599**
Canada	**2,151,557**	**1,161,133**	**1,248**	**158,572**	**52,956**	**38,662**	**467,579**	**135,382**	**127,169**	**8,299**	**557**
Latin America, total[2]	**998,085**	**548,957**	**627**	**91,304**	**17,795**	**43,868**	**127,904**	**89,245**	**44,475**	**26,108**	**2,802**
Mexico	89,339	42,321	239	7,310	3,793	5,612	13,193	8,648	5,624	838	1,762
Central America, total	491,254	283,757	97	50,885	5,546	28,091	66,639	25,279	13,420	17,459	82
Costa Rica	5,161	2,770	—	192	147	141	242	238	1,430	1	—
El Salvador	2,087	1,937	—	43	—	36	—	13	15	41	—
Guatemala	6,461	2,506	—	358	—	158	—	1,443	1,974	21	—
Honduras	3,232	119	—	75	1	218	941	1,807	59	12	—
Nicaragua	2,576	1,920	1	29	19	144	—	270	110	—	82
Panama, excluding Canal Zone	471,737	274,504	95	50,187	5,379	27,393	65,456	21,508	9,830	17,384	—
Caribbean countries, total	13,095	6,804	3	882	134	210	2,697	1,518	312	117	418
Dominican Republic	167	142	—	—	—	—	5	—	3	16	—
Haiti	139	—	—	—	—	—	—	139	—	—	—
Jamaica	10,095	4,902	3	401	134	183	2,680	1,061	309	4	418
Trinidad	2,377	1,616	—	481	—	—	—	276	—	4	—
Other	317	144	—	—	—	26	12	42	—	93	—
South America, total	404,397	216,076	289	32,228	8,321	14,955	45,376	53,799	25,120	7,693	540
Argentina	71,349	41,446	153	6,348	962	4,143	4,948	8,638	4,091	618	—
Bolivia	26	—	—	—	—	2	—	20	4	—	—
Brazil	111,914	64,183	2	6,362	1,849	767	12,077	12,082	10,310	4,159	123
Chile	4,737	3,659	—	237	83	281	284	3	189	1	—
Colombia	28,693	14,132	99	2,536	1,213	625	1,632	4,953	3,231	273	—
Ecuador	7,713	5,800	—	334	—	—	687	231	661	—	—
Paraguay	259	257	—	2	—	—	—	—	—	—	—
Peru	14,407	9,920	—	528	132	1,060	1,314	245	964	245	—
Uruguay	2,668	2,011	—	385	4	1	73	33	161	—	—
Venezuela	162,499	74,668	34	15,491	4,079	8,076	24,360	27,468	5,508	2,398	417
Other	130	—	—	4	—	—	—	126	—	—	—
Other Western Hemisphere, total	**1,457,551**	**337,254**	**47**	**308,932**	**43,900**	**89,705**	**441,461**	**215,230**	**20,567**	**313**	**145**
The Bahamas	677,709	102,210	47	296,693	2,234	80,810	66,651	121,682	6,925	313	145
Bermuda	467,587	229,271	—	6,647	41,461	7,800	91,644	87,489	3,275	—	—
Netherlands Antilles	310,479	5,717	—	5,260	—	922	283,164	5,903	9,513	—	—
Other British West Indies	1,411	—	—	178	205	173	1	—	853	—	—
Other	366	56	—	154	—	—	—	156	—	—	—
Europe, total[2]	**6,727,307**	**3,621,754**	**13,058**	**685,147**	**151,437**	**180,958**	**1,083,453**	**675,095**	**258,374**	**55,416**	**2,617**
Common Market countries, total[2]	3,377,354	1,750,541	9,499	452,654	87,212	80,481	570,860	245,763	134,400	44,815	1,129
Belgium	470,107	322,955	178	25,920	17,819	4,402	66,077	15,847	16,236	624	49
France (includes Andorra)	540,457	328,468	5,819	66,129	13,845	22,571	9,683	33,137	25,595	34,861	331
Italy (includes San Marino)	549,394	491,565	3,385	33,165	10,637	13,314	81,276	7,171	7,792	1,022	68
Luxembourg	251,203	31,096	—	4,867	848	184	196,007	4,969	10,866	2,364	—
Netherlands	572,899	248,182	28	61,499	7,710	15,050	172,770	27,898	38,717	441	595
West Germany	893,304	328,256	90	261,074	36,352	24,960	45,047	156,741	35,195	5,503	87
Other West European countries, total	3,087,268	1,624,087	3,559	225,425	64,030	94,684	512,497	428,538	123,503	9,457	1,488
Austria	59,719	39,905	—	5,070	451	1,417	4,105	8,100	627	44	—
Denmark	94,654	78,863	248	5,969	381	669	1,789	526	6,185	9	14
Finland	7,855	6,529	73	655	34	88	163	73	79	—	163
Greece	80,404	75,527	—	731	1,478	225	556	254	1,281	323	28
Ireland	18,628	6,294	14	1,518	53	760	1,941	7,438	246	143	221
Liechtenstein	25,569	7,707	—	1,230	590	3,516	1,102	10,858	566	—	—
Monaco	357	—	—	112	244	—	—	—	—	—	—
Norway	102,935	85,404	—	5,976	1,532	407	1,506	3,062	5,047	2	—
Portugal	21,721	14,906	(3)	2,822	599	748	—	2,224	344	77	—
Spain	159,588	114,059	1	20,616	1,762	2,037	1,585	15,281	2,866	1,367	13
Sweden	155,363	119,510	35	10,504	3,582	4,333	8,633	4,835	3,582	349	(3)
Switzerland	549,999	199,289	472	28,810	21,187	5,215	214,635	65,447	14,422	512	11
Turkey	4,635	4,110	—	73	62	21	—	363	1	6	—
United Kingdom	1,805,535	871,985	2,717	141,337	32,068	75,247	276,482	309,780	88,257	6,623	1,038
Other	305	—	—	2	8	—	—	295	—	—	—
East European countries, total	262,686	247,125	—	7,068	196	5,792	96	794	470	1,144	—
East Germany	262,686	247,125	—	7,068	196	5,792	96	794	470	1,144	—
Other	—	—	—	—	—	—	—	—	—	—	—
Africa, total	**496,249**	**76,773**	**78**	**36,940**	**4,057**	**53,511**	**132,668**	**138,494**	**50,429**	**3,282**	**17**
North Africa, total	10,350	7,473	—	18	12	110	—	1,819	32	885	—
Algeria	4,932	4,896	—	—	—	—	—	36	—	—	—
Egypt (formerly United Arab Republic)	419	411	—	—	8	—	—	—	—	—	—
Morocco	2,006	323	—	3	3	99	—	1,133	21	424	—
Other	2,992	1,844	—	15	1	11	—	649	11	462	—
East Africa, total	1,929	401	—	583	3	—	20	876	46	—	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	1,015	307	—	363	—	—	20	308	17	—	—
Tanzania	90	—	—	90	—	—	—	—	—	—	—
Uganda	727	—	—	130	—	—	—	568	29	—	—
Other	97	94	—	—	3	—	—	(3)	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—Continued										
	Any corporations controlled by the U.S. corporation filing return										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
Africa—Continued											
West and Central African countries, total	400,673	17,504	—	28,613	2,794	50,791	126,569	129,782	42,434	2,187	—
Ghana	14,549	—	—	14,486	—	—	—	—	63	—	—
Liberia	353,080	5,318	—	10,574	2,593	36,509	126,568	128,813	42,155	551	—
Nigeria	29,491	10,308	—	2,651	74	14,171	—	615	37	1,635	—
Zaire (formerly Congo-Kinshasa)	1,078	887	—	75	—	97	—	—	17	—	—
Other	2,476	990	—	827	127	14	1	354	163	—	—
Southern Africa, total	83,298	51,396	78	7,726	1,248	2,609	6,079	6,018	7,917	211	17
Malawi	84	—	—	84	—	—	—	—	—	—	—
Rhodesia	357	32	—	297	—	—	—	29	(*)	—	—
South Africa, Republic of (includes South-West Africa)	69,845	43,700	78	7,039	1,248	2,444	2,252	5,031	7,827	211	17
Zambia	10,028	7,551	—	209	—	165	1,056	959	87	—	—
Other	2,985	113	—	98	—	—	2,772	—	2	—	—
Asia, total	**671,592**	**412,734**	**550**	**17,463**	**3,744**	**16,623**	**51,434**	**128,449**	**25,887**	**14,708**	**—**
Middle East, total	82,518	37,022	—	475	122	1,342	129	42,373	856	199	—
Iran	3,010	2,448	—	—	3	425	—	1	78	55	—
Iraq	41,034	—	—	—	—	—	—	41,034	—	—	—
Israel	33,452	31,704	—	305	119	86	83	893	194	69	—
Lebanon	589	44	—	30	—	337	46	70	46	15	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	261	—	—	118	—	—	—	—	143	—	—
Other	4,174	2,826	—	22	—	494	—	375	396	60	—
Southern and Southeastern Asia, total	246,882	201,088	515	8,463	975	1,880	5,411	15,497	4,546	8,507	—
India	40,236	38,876	489	528	55	52	—	94	41	100	—
Indonesia	11,347	3,992	26	664	5	658	—	—	940	5,062	—
Malaysia	37,684	33,942	—	1,154	82	41	109	540	3	1,833	—
Pakistan	2,506	1,151	—	277	—	15	—	1,047	17	—	—
Philippines	79,049	63,171	—	3,271	25	693	966	8,470	2,348	106	—
Singapore	42,923	29,489	—	2,287	817	71	4,236	4,411	314	1,298	—
South Vietnam	912	863	—	6	(*)	—	—	44	—	—	—
Sri Lanka (formerly Ceylon)	626	—	—	—	—	—	—	619	7	—	—
Thailand	22,472	20,542	—	276	5	350	100	272	876	51	—
Other	9,125	9,062	—	—	6	—	—	—	—	57	—
Eastern Asia, total	342,193	174,624	35	8,525	2,647	13,401	45,895	70,579	20,485	6,002	—
China, Peoples Republic of	194	175	—	—	18	—	—	—	—	—	—
China, Republic of (Taiwan)	26,015	16,180	—	383	291	(*)	126	8,204	718	113	—
Hong Kong	94,979	48,036	—	1,481	1,755	1,339	10,590	12,224	13,728	5,825	—
Japan	177,685	68,922	35	5,423	563	11,926	35,179	49,902	5,670	64	—
Okinawa and Ryukyu Islands	41,277	40,843	—	299	—	135	—	—	—	—	—
South Korea, Republic of	1,794	468	—	938	19	—	—	—	369	—	—
Other	249	—	—	—	—	—	—	249	—	—	—
Oceania, total	**500,229**	**236,771**	**825**	**63,150**	**9,411**	**10,701**	**46,669**	**83,643**	**45,717**	**1,894**	**449**
Australia	445,116	195,163	803	54,458	9,213	10,523	45,976	81,198	45,874	1,458	449
New Zealand	54,008	41,532	22	8,607	185	178	693	1,574	781	436	—
Other	1,105	75	—	85	13	—	—	871	62	—	—
Puerto Rico and United States Possessions, total	**63,443**	**26,794**	**—**	**4,508**	**23**	**5,784**	**3,057**	**6,858**	**14,071**	**2,329**	**12**
Puerto Rico	42,851	18,225	—	2,277	23	102	3,057	5,858	13,082	226	—
U.S. Possessions	20,593	8,569	—	2,229	—	5,682	—	1,010	989	2,102	12
Country not stated	**1,059**	**—**	**—**	**8**	**—**	**—**	**1,039**	**13**	**—**	**—**	**—**
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	9,324,263	4,825,750	15,157	907,859	214,928	238,396	1,642,965	948,964	457,001	70,015	3,228
Economically less-developed countries	3,478,624	1,349,120	1,275	451,085	68,181	200,623	711,165	522,398	130,217	41,190	3,370
Sino-Soviet Bloc	263,129	247,300	—	7,068	214	5,792	96	1,043	470	1,144	—
OPEC countries	261,218	102,114	60	19,258	4,162	23,824	25,047	69,761	7,367	9,209	417

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—Continued										
	10 percent or more U.S. shareholders of the Controlled Foreign Corporation[4]										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All geographic areas	478,716	397,113	49	8,177	5,281	359	3,435	61,587	2,126	590	—
Canada	12,226	9,628	—	414	14	3	460	1,233	472	—	—
Latin America, total[3]	5,130	—	—	9	5,030	—	—	55	35	—	—
Mexico	9	—	—	9	—	—	—	—	—	—	—
Central America, total	55	—	—	—	—	—	—	55	—	—	—
Costa Rica	55	—	—	—	—	—	—	55	—	—	—
El Salvador	—	—	—	—	—	—	—	—	—	—	—
Guatemala	—	—	—	—	—	—	—	—	—	—	—
Honduras	—	—	—	—	—	—	—	—	—	—	—
Nicaragua	—	—	—	—	—	—	—	—	—	—	—
Panama, excluding Canal Zone	—	—	—	—	—	—	—	—	—	—	—
Caribbean countries, total	—	—	—	—	—	—	—	—	—	—	—
Dominican Republic	—	—	—	—	—	—	—	—	—	—	—
Haiti	—	—	—	—	—	—	—	—	—	—	—
Jamaica	—	—	—	—	—	—	—	—	—	—	—
Trinidad	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
South America, total	5,066	—	—	—	5,030	—	—	—	35	—	—
Argentina	—	—	—	—	—	—	—	—	—	—	—
Bolivia	—	—	—	—	—	—	—	—	—	—	—
Brazil	35	—	—	—	—	—	—	—	35	—	—
Chile	—	—	—	—	—	—	—	—	—	—	—
Colombia	—	—	—	—	—	—	—	—	—	—	—
Ecuador	—	—	—	—	—	—	—	—	—	—	—
Paraguay	—	—	—	—	—	—	—	—	—	—	—
Peru	—	—	—	—	—	—	—	—	—	—	—
Uruguay	—	—	—	—	—	—	—	—	—	—	—
Venezuela	5,030	—	—	—	5,030	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	—	—	—	—	—	—	—	—	—	—	—
The Bahamas	—	—	—	—	—	—	—	—	—	—	—
Bermuda	—	—	—	—	—	—	—	—	—	—	—
Netherlands Antilles	—	—	—	—	—	—	—	—	—	—	—
Other British West Indies	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Europe, total[3]	95,282	24,139	—	7,413	197	187	2,975	58,688	1,453	231	—
Common Market countries, total[3]	24,665	4,494	—	6,440	17	77	625	11,825	1,076	112	—
Belgium	6,655	6	—	6,239	17	57	—	259	77	—	—
France (includes Andorra)	2,330	772	—	—	—	20	—	1,530	8	—	—
Italy (includes San Marino)	2,154	—	—	—	—	—	—	1,363	791	—	—
Luxembourg	—	—	—	—	—	—	—	—	—	—	—
Netherlands	295	—	—	162	—	—	—	133	—	—	—
West Germany	13,231	3,717	—	39	—	—	625	8,540	199	112	—
Other West European countries, total	70,616	19,645	—	973	180	110	2,350	46,862	377	119	—
Austria	225	—	—	53	—	—	—	172	1	—	—
Denmark	201	—	—	—	—	—	—	201	—	—	—
Finland	11	—	—	2	—	—	—	9	—	—	—
Greece	174	—	—	—	88	75	—	—	12	—	—
Ireland	218	—	—	—	—	—	—	218	—	—	—
Liechtenstein	—	—	—	—	—	—	—	—	—	—	—
Monaco	—	—	—	—	—	—	—	—	—	—	—
Norway	—	—	—	—	—	—	—	—	—	—	—
Portugal	—	—	—	—	—	—	—	—	—	—	—
Spain	2,675	—	—	2	—	—	2,350	323	—	—	—
Sweden	311	234	—	—	—	35	—	30	12	—	—
Switzerland	14,652	13,491	—	61	9	—	—	1,091	—	—	—
Turkey	—	—	—	—	—	—	—	—	—	—	—
United Kingdom	52,149	5,920	—	856	83	—	—	44,818	352	119	—
Other	—	—	—	—	—	—	—	—	—	—	—
East European countries, total	—	—	—	—	—	—	—	—	—	—	—
East Germany	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Africa, total	5,476	4,392	—	22	—	—	—	929	—	134	—
North Africa, total	21	—	—	—	—	—	—	21	—	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Egypt (formerly United Arab Republic)	—	—	—	—	—	—	—	—	—	—	—
Morocco	21	—	—	—	—	—	—	21	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
East Africa, total	—	—	—	—	—	—	—	—	—	—	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	—	—	—	—	—	—	—	—	—	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—Continued										
	10 percent or more U.S. shareholders of the Controlled Foreign Corporation[4]										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
Africa—Continued											
West and Central African countries, total	—	—	—	—	—	—	—	—	—	—	—
Ghana	—	—	—	—	—	—	—	—	—	—	—
Liberia	—	—	—	—	—	—	—	—	—	—	—
Nigeria	—	—	—	—	—	—	—	—	—	—	—
Zaire (formerly Congo-Kinshasa)	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Southern Africa, total	5,455	4,392	—	22	—	—	—	908	—	134	—
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	—	—	—	—	—	—	—	—	—	—	—
South Africa, Republic of (includes South-West Africa)	5,455	4,392	—	22	—	—	—	908	—	134	—
Zambia	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Asia, total	**358,574**	**357,567**	**49**	**123**	**—**	**92**	**—**	**648**	**—**	**95**	**—**
Middle East, total	497	—	—	—	—	—	—	497	—	—	—
Iran	—	—	—	—	—	—	—	—	—	—	—
Iraq	—	—	—	—	—	—	—	—	—	—	—
Israel	497	—	—	—	—	—	—	497	—	—	—
Lebanon	—	—	—	—	—	—	—	—	—	—	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Southern and Southeastern Asia, total	—	—	—	—	—	—	—	—	—	—	—
India	—	—	—	—	—	—	—	—	—	—	—
Indonesia	—	—	—	—	—	—	—	—	—	—	—
Malaysia	—	—	—	—	—	—	—	—	—	—	—
Pakistan	—	—	—	—	—	—	—	—	—	—	—
Philippines	—	—	—	—	—	—	—	—	—	—	—
Singapore	—	—	—	—	—	—	—	—	—	—	—
South Vietnam	—	—	—	—	—	—	—	—	—	—	—
Sri Lanka (formerly Ceylon)	—	—	—	—	—	—	—	—	—	—	—
Thailand	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Eastern Asia, total	358,077	357,567	49	123	—	92	—	151	—	95	—
China, Peoples Republic of	—	—	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)	3	—	—	—	—	—	—	3	—	—	—
Hong Kong	—	—	—	—	—	—	—	—	—	—	—
Japan	358,074	357,567	49	123	—	92	—	148	—	95	—
Okinawa and Ryukyu Islands	—	—	—	—	—	—	—	—	—	—	—
South Korea, Republic of	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Oceania, total	**1,863**	**1,387**	**—**	**196**	**39**	**77**	**—**	**34**	**(3)**	**131**	**—**
Australia	1,863	1,387	—	196	39	77	—	34	(3)	131	—
New Zealand	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico and United States Possessions, total	**165**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**165**	**—**	**—**
Puerto Rico	165	—	—	—	—	—	—	—	165	—	—
U.S. Possessions	—	—	—	—	—	—	—	—	—	—	—
Country not stated	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	472,497	397,113	49	8,166	163	284	3,435	60,784	1,913	590	—
Economically less-developed countries	6,219	—	—	11	5,118	75	—	803	212	—	—
Sino-Soviet Bloc	—	—	—	—	—	—	—	—	—	—	—
OPEC countries	5,030	—	—	—	5,030	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—Continued										
	10 percent or more U.S. shareholders of the U.S. corporation filing the return										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)
All geographic areas	525,919	225,410	547	11,300	1,662	12,483	236,388	1,298	32,461	4,371	—
Canada	58,076	46,172	16	2,136	303	2,964	2,258	302	2,834	1,091	—
Latin America, total[1]	94,220	74,446	—	1,217	854	984	7,968	238	6,088	2,426	—
Mexico	7,785	6,399	—	359	563	238	—	77	66	83	—
Central America, total	66,675	62,881	—	511	10	26	10	150	3,057	31	—
Costa Rica	323	—	—	—	—	—	—	—	323	—	—
El Salvador	749	749	—	—	—	—	—	—	—	—	—
Guatemala	299	139	—	—	—	—	10	150	—	—	—
Honduras	13	—	—	—	10	—	—	—	3	—	—
Nicaragua	—	—	—	—	—	—	—	—	—	—	—
Panama, excluding Canal Zone	65,290	61,993	—	511	—	26	—	—	2,731	31	—
Caribbean countries, total	14	—	—	—	—	13	—	—	1	—	—
Dominican Republic	—	—	—	—	—	—	—	—	—	—	—
Haiti	—	—	—	—	—	—	—	—	—	—	—
Jamaica	14	—	—	—	—	13	—	—	1	—	—
Trinidad	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
South America, total	19,746	5,167	—	347	281	707	7,957	11	2,964	2,313	—
Argentina	11,453	2,943	—	15	—	175	7,954	—	166	200	—
Bolivia	—	—	—	—	—	—	—	—	—	—	—
Brazil	2,890	201	—	72	170	446	3	—	1,998	—	—
Chile	49	—	—	—	—	—	—	—	49	—	—
Colombia	838	—	—	247	105	3	—	—	484	—	—
Ecuador	12	—	—	12	—	—	—	—	—	—	—
Paraguay	—	—	—	—	—	—	—	—	—	—	—
Peru	—	—	—	—	—	—	—	—	—	—	—
Uruguay	—	—	—	—	—	—	—	—	—	—	—
Venezuela	4,504	2,023	—	—	6	83	—	11	268	2,113	—
Other	—	—	—	—	—	—	—	—	—	—	—
Other Western Hemisphere, total	7,424	—	—	—	46	—	—	—	7,378	—	—
The Bahamas	4,506	—	—	—	46	—	—	—	4,460	—	—
Bermuda	774	—	—	—	—	—	—	—	774	—	—
Netherlands Antilles	2,144	—	—	—	—	—	—	—	2,144	—	—
Other British West Indies	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Europe, total[2]	188,536	92,704	531	7,029	448	7,981	62,764	548	13,721	809	—
Common Market countries, total[2]	51,201	38,462	531	3,380	209	3,424	1,236	295	3,306	359	—
Belgium	11,989	9,041	—	296	191	120	704	—	1,395	243	—
France (includes Andorra)	25,739	23,070	531	2	18	—	—	288	1,802	28	—
Italy (includes San Marino)	3,333	843	—	1,213	—	1,197	—	—	64	17	—
Luxembourg	—	—	—	—	—	—	—	—	—	—	—
Netherlands	4,319	1,801	—	1,076	—	1,391	—	—	36	15	—
West Germany	5,821	3,707	—	792	—	716	532	6	10	56	—
Other West European countries, total	135,144	54,095	—	3,606	240	4,557	61,528	253	10,415	451	—
Austria	4,208	—	—	—	—	—	—	—	4,208	—	—
Denmark	4,495	4,312	—	34	—	—	—	—	25	124	—
Finland	—	—	—	—	—	—	—	—	—	—	—
Greece	9	—	—	—	9	—	—	—	—	—	—
Ireland	1	—	—	1	—	—	—	—	—	—	—
Liechtenstein	146	—	—	—	—	—	146	—	—	—	—
Monaco	—	—	—	—	—	—	—	—	—	—	—
Norway	4,439	4,277	—	54	—	—	—	—	—	107	—
Portugal	—	—	—	—	—	—	—	—	—	—	—
Spain	731	458	—	—	—	—	—	253	1	18	—
Sweden	341	159	—	181	1	—	—	—	—	—	—
Switzerland	22,596	19,453	—	357	100	—	—	—	2,545	141	—
Turkey	—	—	—	—	—	—	—	—	—	—	—
United Kingdom	98,177	25,435	—	2,978	129	4,557	61,382	(3)	3,635	61	—
Other	—	—	—	—	—	—	—	—	—	—	—
East European countries, total	190	148	—	43	—	—	—	—	—	—	—
East Germany	190	148	—	43	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Africa, total	593	218	—	282	—	35	—	—	57	—	—
North Africa, total	5	5	—	—	—	—	—	—	—	—	—
Algeria	—	—	—	—	—	—	—	—	—	—	—
Egypt (formerly United Arab Republic)	—	—	—	—	—	—	—	—	—	—	—
Morocco	5	5	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
East Africa, total	—	—	—	—	—	—	—	—	—	—	—
Ethiopia	—	—	—	—	—	—	—	—	—	—	—
Kenya	—	—	—	—	—	—	—	—	—	—	—
Tanzania	—	—	—	—	—	—	—	—	—	—	—
Uganda	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 23.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Transactions of Controlled Foreign Corporations, by Country of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Country of incorporation of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued										
	Payments by foreign corporations to—Continued										
	10 percent or more U.S. shareholders of the U.S. corporation filing the return										
	Total	Purchases of stock in trade	Purchases of property rights	Compensation paid for certain services	Commissions paid	Rents and royalties paid	Amounts loaned	Dividends paid	Interest paid	Purchases of certain tangible property	Payments not allocable
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)
Africa—Continued											
West and Central African countries, total	331	—	—	282	—	—	—	—	49	—	—
Ghana	187	—	—	187	—	—	—	—	—	—	—
Liberia	144	—	—	95	—	—	—	—	49	—	—
Nigeria	—	—	—	—	—	—	—	—	—	—	—
Zaire (formerly Congo-Kinshasa)	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Southern Africa, total	256	213	—	—	—	35	—	—	8	—	—
Malawi	—	—	—	—	—	—	—	—	—	—	—
Rhodesia	—	—	—	—	—	—	—	—	—	—	—
South Africa, Republic of (includes South-West Africa)	256	213	—	—	—	35	—	—	8	—	—
Zambia	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Asia, total	**177,337**	**11,593**	**—**	**516**	**10**	**9**	**162,797**	**—**	**2,383**	**27**	**—**
Middle East, total	670	—	—	—	—	—	—	—	670	—	—
Iran	—	—	—	—	—	—	—	—	—	—	—
Iraq	—	—	—	—	—	—	—	—	—	—	—
Israel	—	—	—	—	—	—	—	—	—	—	—
Lebanon	670	—	—	—	—	—	—	—	670	—	—
Qatar	—	—	—	—	—	—	—	—	—	—	—
United Arab Emirates	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Southern and Southeastern Asia, total	52,410	598	—	222	3	—	50,887	—	701	—	—
India	—	—	—	—	—	—	—	—	—	—	—
Indonesia	—	—	—	—	—	—	—	—	—	—	—
Malaysia	—	—	—	—	—	—	—	—	—	—	—
Pakistan	—	—	—	—	—	—	—	—	—	—	—
Philippines	17,367	—	—	217	3	—	17,137	—	11	—	—
Singapore	34,000	—	—	—	—	—	33,750	—	250	—	—
South Vietnam	—	—	—	—	—	—	—	—	—	—	—
Sri Lanka (formerly Ceylon)	—	—	—	—	—	—	—	—	—	—	—
Thailand	1,043	598	—	5	—	—	—	—	439	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Eastern Asia, total	124,257	10,995	—	294	8	9	111,911	—	1,013	27	—
China, Peoples Republic of	—	—	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)	—	—	—	—	—	—	—	—	—	—	—
Hong Kong	124,257	10,995	—	294	8	9	111,911	—	1,013	27	—
Japan	—	—	—	—	—	—	—	—	—	—	—
Okinawa and Ryukyu Islands	—	—	—	—	—	—	—	—	—	—	—
South Korea, Republic of	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Oceania, total	**1,495**	**276**	**—**	**52**	**—**	**509**	**599**	**41**	**—**	**17**	**—**
Australia	1,495	276	—	52	—	509	599	41	—	17	—
New Zealand	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico and United States Possessions, total	**238**	**—**	**—**	**69**	**—**	**—**	**—**	**169**	**—**	**—**	**—**
Puerto Rico	238	—	—	69	—	—	—	169	—	—	—
U.S. Possessions	—	—	—	—	—	—	—	—	—	—	—
Country not stated	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Other geographic classifications (combinations of countries shown above):											
Not economically less-developed countries	370,419	150,213	547	9,467	750	11,499	177,532	891	17,576	1,945	—
Economically less-developed countries	155,309	75,050	—	1,790	912	984	58,854	407	14,886	2,426	—
Sino-Soviet Bloc	190	148	—	43	—	—	—	—	—	—	—
OPEC countries	4,516	2,023	—	12	6	83	—	11	268	2,113	—

[1]The return counts in column 1 pertain to the total activity of the U.S. parent corporation in a particular area, subarea or country. Since most U.S. corporations have Controlled Foreign Corporations incorporated in more than one country, the data in this column are not additive.

[2]Includes "Not allocable" which is not shown separately.

[3]Less than $500 per return.

[4]Other than controlling U.S. corporation.

NOTE: See text for explanatory statements, including Geographic classification under "Explanation of Terms" and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 24.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Direct and Indirect Ownership Level of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and direct and indirect ownership level of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations								
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes
								Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All Geographic Areas										
Directly owned	4,289	23,843	145,950,841	151,488,052	13,808,617	15,155,142	1,346,525	5,045,506	5,085,012	10,108,850
Indirectly owned	725	5,378	21,879,147	20,919,170	1,547,859	1,787,795	239,936	526,866	547,489	1,247,849
Canada										
Directly owned	2,353	5,040	36,197,104	33,794,289	3,245,227	3,504,012	258,785	1,241,041	1,246,115	2,261,247
Indirectly owned	301	941	3,817,890	3,797,174	214,444	242,666	28,222	86,576	87,463	155,775
Latin America, Total										
Directly owned	1,208	4,130	16,107,410	25,260,763	1,363,629	1,558,970	195,341	405,383	415,992	1,154,233
Indirectly owned	213	694	1,591,423	1,277,143	100,025	122,672	22,647	32,608	32,752	90,337
Mexico										
Directly owned	696	1,201	2,816,500	4,356,832	274,323	317,355	43,032	135,892	136,721	181,809
Indirectly owned	84	133	260,012	249,431	9,294	13,685	4,391	5,008	5,050	8,668
Central America, Total										
Directly owned	408	833	4,538,716	12,775,462	383,952	418,435	34,482	56,710	57,853	361,240
Indirectly owned	44	88	125,076	39,284	3,255	4,473	1,218	434	434	4,039
Costa Rica										
Directly owned	79	108	120,838	85,914	7,593	9,965	2,371	1,612	1,621	8,363
Indirectly owned	7	12	7,945	6,144	720	763	44	117	117	646
El Salvador										
Directly owned	23	26	36,505	38,540	804	1,786	982	148	148	1,638
Indirectly owned	3	4	1,452	2,253	−279	5	284	(*)	(*)	5
Guatemala										
Directly owned	67	85	166,460	126,780	12,210	13,687	1,477	3,876	3,895	9,812
Indirectly owned	9	10	5,570	4,473	100	354	254	52	52	301
Honduras										
Directly owned	22	37	129,937	75,344	9,034	10,161	1,127	3,066	3,066	7,111
Indirectly owned	4	8	79,569	12,479	1,326	1,515	189	95	95	1,420
Nicaragua										
Directly owned	29	48	59,107	10,036,171	2,600	3,948	1,349	372	372	3,576
Indirectly owned	6	7	4,386	5,351	164	242	79	7	7	236
Panama, Excluding Canal Zone										
Directly owned	316	529	4,025,869	2,412,712	351,711	378,887	27,176	47,636	48,750	330,740
Indirectly owned	29	47	26,153	8,583	1,225	1,594	369	163	163	1,431
Caribbean Countries, Total										
Directly owned	130	215	185,110	104,225	8,669	13,475	4,806	3,634	3,635	9,861
Indirectly owned	29	49	70,538	38,965	6,551	6,856	305	2,023	2,023	4,834
Dominican Republic										
Directly owned	20	26	27,752	12,150	−673	1,209	1,881	347	347	862
Indirectly owned	3	6	2,353	586	37	107	70	28	28	79
Haiti										
Directly owned	6	7	3,837	2,974	734	818	84	228	228	590
Indirectly owned	—	—	—	—	—	—	—	—	—	—
Jamaica										
Directly owned	73	122	112,750	61,460	5,694	8,225	2,531	1,842	1,843	6,403
Indirectly owned	14	21	50,547	8,049	462	698	236	198	198	499
Trinidad										
Directly owned	25	26	31,620	15,114	2,462	2,544	82	1,027	1,027	1,516
Indirectly owned	14	15	17,585	30,318	6,039	6,039	—	1,796	1,796	4,242
South America, Total										
Directly owned	632	1,880	8,566,984	8,024,158	696,657	809,677	113,021	209,147	217,783	601,295
Indirectly owned	133	425	1,115,798	949,462	80,924	97,657	16,733	25,143	25,246	72,796
Argentina										
Directly owned	224	321	1,870,882	1,365,343	76,156	108,730	32,574	31,523	31,589	77,651
Indirectly owned	44	68	253,247	222,681	10,446	15,767	5,321	5,473	5,496	10,423
Brazil										
Directly owned	357	592	3,771,167	4,035,758	338,372	385,157	46,785	80,527	88,912	303,379
Indirectly owned	79	143	437,558	295,987	42,571	46,233	3,662	10,536	10,559	35,816
Chile										
Directly owned	50	61	232,355	83,929	−9,385	4,354	13,739	3,166	3,263	1,945
Indirectly owned	7	12	5,734	9,996	−950	160	1,109	29	29	135
Colombia										
Directly owned	121	164	592,290	505,573	57,966	61,951	3,986	25,945	26,011	36,260
Indirectly owned	27	41	84,518	81,475	6,176	7,055	879	2,496	2,502	4,560
Ecuador										
Directly owned	36	49	57,256	51,059	3,400	5,897	2,497	1,767	1,767	4,134
Indirectly owned	6	7	14,488	12,741	29	693	664	117	117	576
Peru										
Directly owned	94	147	340,030	332,480	27,061	30,407	3,346	9,385	9,385	21,158
Indirectly owned	14	21	15,525	18,509	1,292	1,326	34	83	132	1,243
Uruguay										
Directly owned	42	53	84,678	61,601	2,657	5,251	2,594	1,138	1,139	4,236
Indirectly owned	7	9	3,931	885	28	163	135	(*)	(*)	163
Venezuela										
Directly owned	300	470	1,579,734	1,560,578	197,554	204,882	7,328	54,397	54,417	150,751
Indirectly owned	54	119	299,505	306,138	21,195	26,124	4,929	6,408	6,411	19,744

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 24.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Direct and Indirect Ownership Level of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and direct and indirect ownership level of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations								
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes
								Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Other Western Hemisphere, Total										
Directly owned	498	855	9,137,199	3,818,641	612,451	657,844	45,393	172,642	172,948	486,353
Indirectly owned	72	126	623,057	415,828	29,409	40,652	11,243	9,208	9,208	31,444
The Bahamas										
Directly owned	221	325	2,285,846	2,092,936	334,935	368,833	33,897	153,435	153,448	215,836
Indirectly owned	35	59	254,408	189,245	17,879	28,596	10,717	8,164	8,164	20,432
Bermuda										
Directly owned	191	279	1,964,751	1,134,410	179,746	185,851	6,105	4,240	4,240	181,801
Indirectly owned	27	37	121,897	72,850	9,701	9,735	34	478	478	9,257
Netherlands Antilles										
Directly owned	162	207	4,751,422	535,408	89,679	93,503	3,825	13,385	13,678	80,640
Indirectly owned	15	25	243,448	151,394	1,689	2,078	390	547	547	1,531
Europe, Total										
Directly owned	2,099	9,649	64,869,107	70,545,317	6,432,470	7,081,429	648,960	2,433,641	2,454,737	4,644,391
Indirectly owned	410	2,600	11,667,600	11,391,257	865,004	996,674	131,670	303,337	321,500	681,250
Common Market Countries, Total										
Directly owned	1,350	4,529	36,870,022	40,110,863	3,226,899	3,634,395	407,496	1,408,516	1,415,022	2,228,901
Indirectly owned	303	1,036	5,346,744	5,135,760	402,793	460,319	57,527	144,961	146,336	315,348
Belgium										
Directly owned	420	615	4,892,977	4,566,136	208,757	302,187	93,429	99,094	99,430	203,799
Indirectly owned	68	97	494,475	422,489	22,660	26,906	4,246	8,881	9,050	18,025
France (Includes Andorra)										
Directly owned	638	1,184	8,633,212	10,119,435	852,700	914,727	62,027	348,548	352,500	562,919
Indirectly owned	135	266	1,145,560	1,252,649	53,210	62,121	8,911	22,250	22,462	40,388
Italy (Includes San Marino)										
Directly owned	437	704	6,195,070	5,429,199	355,704	449,162	93,458	188,894	189,709	264,695
Indirectly owned	104	167	696,426	830,135	61,645	79,046	17,402	23,971	24,356	54,930
Luxembourg										
Directly owned	61	89	1,554,270	308,457	27,411	40,924	13,513	5,754	5,754	35,571
Indirectly owned	13	22	138,762	8,031	5,975	6,411	437	490	820	5,591
Netherlands										
Directly owned	424	661	4,187,460	5,580,367	308,310	366,153	57,843	136,988	137,760	229,899
Indirectly owned	76	136	976,918	801,391	102,902	113,764	10,862	47,337	47,401	66,474
West Germany										
Directly owned	791	1,275	11,407,033	14,107,268	1,474,029	1,561,243	87,213	629,238	629,870	932,017
Indirectly owned	172	347	1,894,603	1,821,065	156,402	172,070	15,668	42,032	42,247	129,940
Other West European Countries, Total										
Directly owned	1,613	5,084	27,272,628	29,544,348	3,166,143	3,406,308	240,165	1,014,633	1,029,209	2,385,258
Indirectly owned	275	1,557	6,320,116	6,253,890	461,967	536,110	74,143	158,288	175,075	365,746
Austria										
Directly owned	137	170	737,737	1,424,867	89,971	96,530	6,559	32,536	32,550	63,995
Indirectly owned	41	48	75,325	148,211	15,027	15,219	192	4,008	4,034	11,187
Denmark										
Directly owned	145	189	822,379	1,104,631	27,055	47,345	20,291	13,968	13,972	33,432
Indirectly owned	30	34	34,008	42,680	7,145	8,590	1,446	3,408	3,408	5,223
Finland										
Directly owned	48	61	179,008	504,071	24,667	25,002	334	9,557	9,586	15,513
Indirectly owned	15	15	15,835	22,160	4,296	4,389	92	2,091	2,091	2,299
Greece										
Directly owned	55	65	381,543	523,312	8,124	17,577	9,453	3,164	3,164	14,446
Indirectly owned	13	15	13,543	14,303	862	1,593	731	293	293	1,300
Ireland										
Directly owned	102	139	304,444	539,324	46,816	52,324	5,508	4,560	4,590	47,802
Indirectly owned	26	55	77,459	212,728	11,510	11,588	78	1,853	1,898	9,761
Liechtenstein										
Directly owned	31	39	187,118	58,183	23,947	24,261	314	2,312	2,312	21,950
Indirectly owned	11	12	180,166	446,780	—6,883	629	7,513	6	6	629
Monaco										
Directly owned	5	6	4,063	4,708	186	186	—	70	70	116
Indirectly owned	—	—	—	—	—	—	—	—	—	—
Norway										
Directly owned	94	126	548,156	660,147	24,441	32,509	8,068	10,258	11,999	20,510
Indirectly owned	25	32	107,539	171,230	8,866	8,955	89	3,515	3,516	5,439
Portugal										
Directly owned	69	92	297,119	342,519	23,117	25,485	2,368	5,939	6,800	19,619
Indirectly owned	12	17	24,966	21,978	285	867	582	186	186	692
Spain										
Directly owned	213	329	1,512,126	1,717,892	184,656	199,375	14,719	53,574	53,574	146,052
Indirectly owned	43	64	278,376	698,045	27,787	32,162	4,374	10,246	10,246	21,971
Sweden										
Directly owned	212	325	1,275,355	1,579,072	80,807	99,781	18,974	38,886	40,083	60,475
Indirectly owned	55	114	401,910	344,276	20,786	45,946	25,159	11,968	25,445	20,844
Switzerland										
Directly owned	559	853	5,236,723	4,396,874	485,212	511,879	26,668	99,767	100,059	413,990
Indirectly owned	78	125	360,218	291,477	46,642	48,151	1,509	11,436	11,438	36,770
Turkey										
Directly owned	15	23	180,035	100,875	17,344	17,904	560	6,637	6,637	11,282
Indirectly owned	3	3	2,276	300	—134	8	142	—	—	8
United Kingdom										
Directly owned	1,246	2,662	15,601,615	16,583,466	2,129,364	2,255,713	126,349	733,285	743,690	1,515,761
Indirectly owned	199	1,020	4,748,490	3,839,722	326,619	358,013	31,394	109,277	112,512	249,623

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 24.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Direct and Indirect Ownership Level of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and direct and indirect ownership level of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations								
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes
								Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Europe—Continued										
East European Countries, Total										
Directly owned	19	35	725,641	888,184	39,383	40,681	1,299	10,470	10,485	30,209
Indirectly owned	5	7	740	1,606	244	245	1	89	89	156
East Germany										
Directly owned	14	26	721,172	883,621	38,931	40,229	1,299	10,230	10,245	29,997
Indirectly owned	4	6	740	1,606	244	245	1	89	89	156
Africa, Total										
Directly owned	375	979	6,188,015	4,723,760	716,851	782,647	65,796	271,142	271,677	512,979
Indirectly owned	100	291	968,779	645,676	51,777	72,853	21,076	11,255	11,552	61,322
North Africa, Total										
Directly owned	26	44	155,258	181,704	10,237	11,176	939	4,688	4,722	6,463
Indirectly owned	12	22	30,728	17,533	3,285	3,475	190	1,587	1,587	1,888
Algeria										
Directly owned	5	5	8,818	8,414	984	993	9	489	489	504
Indirectly owned	7	9	17,561	7,730	436	585	149	347	347	238
Egypt (Formerly United Arab Republic)										
Directly owned	5	5	26,764	46,594	1,096	1,495	400	572	605	890
Indirectly owned	—	—	—	—	—	—	—	—	—	—
Morocco										
Directly owned	18	25	87,662	91,785	3,884	4,222	338	1,694	1,694	2,536
Indirectly owned	7	10	11,998	7,896	2,652	2,693	41	1,175	1,175	1,518
East Africa, Total										
Directly owned	35	56	87,708	112,617	8,359	10,740	2,381	4,292	4,292	6,450
Indirectly owned	8	11	4,141	2,709	320	428	109	171	171	260
Ethiopia										
Directly owned	4	4	507	803	13	16	3	2	2	16
Indirectly owned	—	—	—	—	—	—	—	—	—	—
Kenya										
Directly owned	24	29	56,968	59,576	4,811	6,890	2,079	2,697	2,697	4,193
Indirectly owned	7	8	3,428	2,198	173	282	109	112	112	173
West and Central African Countries, Total										
Directly owned	165	398	4,470,998	3,009,780	555,791	604,967	49,175	201,430	201,615	404,497
Indirectly owned	37	93	625,525	268,862	41,254	47,110	5,857	1,742	1,742	45,377
Liberia										
Directly owned	101	269	3,862,360	2,057,330	277,632	319,826	42,194	11,183	11,203	308,625
Indirectly owned	17	67	604,664	233,201	41,779	46,499	4,720	1,467	1,467	45,032
Nigeria										
Directly owned	54	63	456,197	755,066	259,705	263,675	3,969	185,620	185,785	78,187
Indirectly owned	13	15	9,301	31,939	—529	561	1,090	275	275	295
Zaire (Formerly Congo-Kinshasa)										
Directly owned	11	15	41,742	35,055	1,731	2,489	758	1,346	1,346	1,487
Indirectly owned	3	3	9,342	1,006	—2	(*)	2	—	—	(*)
Southern Africa, Total										
Directly owned	251	482	1,474,052	1,419,658	142,464	155,764	13,301	60,732	61,047	95,570
Indirectly owned	67	165	308,384	356,573	6,918	21,839	14,921	7,756	8,053	13,797
Rhodesia										
Directly owned	20	25	41,871	21,045	6,678	6,860	182	1,661	1,661	5,200
Indirectly owned	12	15	1,787	1,368	193	272	80	119	119	153
South Africa, Republic of (Includes South-West Africa)										
Directly owned	240	416	1,374,268	1,343,858	128,032	140,558	12,525	56,434	56,728	84,655
Indirectly owned	63	140	300,065	348,670	6,162	20,994	14,832	7,434	7,731	13,274
Zambia										
Directly owned	23	29	38,461	46,351	4,189	4,534	345	1,529	1,549	3,004
Indirectly owned	4	4	4,236	5,595	468	468	—	169	169	299
Asia, Total										
Directly owned	612	1,395	5,974,296	6,206,761	824,325	892,668	68,343	313,031	314,383	580,418
Indirectly owned	110	217	1,196,129	744,527	97,397	107,868	10,471	21,036	21,106	87,027
Middle East, Total										
Directly owned	109	150	444,778	450,818	165,729	169,896	4,167	73,617	73,618	96,278
Indirectly owned	20	33	379,278	51,667	6,532	7,053	522	1,477	1,477	5,663
Iran										
Directly owned	19	24	58,726	35,998	5,372	5,732	360	1,486	1,487	4,245
Indirectly owned	5	6	8,992	3,917	926	1,105	179	222	222	884
Iraq										
Directly owned	3	4	35,029	200,556	143,406	143,407	(*)	64,401	64,401	79,005
Indirectly owned	—	—	—	—	—	—	—	—	—	—
Israel										
Directly owned	65	85	210,410	171,964	16,295	17,284	989	6,666	6,666	10,618
Indirectly owned	12	17	335,870	26,145	1,045	1,340	295	670	670	756
Lebanon										
Directly owned	24	27	124,715	22,698	1,708	2,117	409	721	721	1,396
Indirectly owned	4	5	21,531	2,720	354	401	48	88	88	313
Southern and Southeastern Asia, Total										
Directly owned	242	556	2,167,595	1,980,733	145,003	183,263	38,261	65,933	67,170	117,737
Indirectly owned	54	100	230,601	247,090	35,803	43,653	7,851	4,218	4,218	39,606
India										
Directly owned	44	45	305,858	447,902	46,341	46,436	95	31,158	31,158	16,247
Indirectly owned	5	6	4,801	9,669	407	470	64	356	356	117
Indonesia										
Directly owned	33	36	89,391	55,305	6,330	8,502	2,173	1,107	1,107	7,400
Indirectly owned	6	7	56,360	29,995	3,495	5,919	2,423	—	—	5,919

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 24.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Direct and Indirect Ownership Level of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and direct and indirect ownership level of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations								
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Current earnings and profits (+) before taxes	Current earnings and profits deficit before taxes	Foreign income taxes		Current earnings and profits (+) after taxes
								Net taxes	Foreign income taxes (+)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Asia—Continued										
Southern and Southeastern Asia—Continued										
Malaysia										
Directly owned	46	64	144,278	165,599	17,210	17,773	563	4,696	4,696	13,240
Indirectly owned	9	11	7,676	4,913	—50	377	427	95	95	282
Pakistan										
Directly owned	23	26	60,112	31,155	6,147	8,993	2,846	1,027	1,047	8,048
Indirectly owned	5	5	6,550	8,318	266	266	—	262	262	110
Philippines										
Directly owned	137	187	798,008	644,145	37,717	57,576	19,859	20,005	21,116	36,820
Indirectly owned	17	29	66,370	61,517	8,916	9,048	131	2,383	2,383	6,722
Singapore										
Directly owned	83	98	377,778	272,427	22,492	26,360	3,869	3,475	3,582	22,811
Indirectly owned	22	30	84,534	127,634	21,980	26,679	4,699	829	829	25,853
South Vietnam										
Directly owned	6	7	10,176	12,626	1,910	1,977	68	851	851	1,139
Indirectly owned	3	3	465	496	173	173	—	87	87	86
Sri Lanka (Formerly Ceylon)										
Directly owned	6	8	4,282	5,241	507	579	72	114	114	465
Indirectly owned	3	5	824	918	—40	3	44	—	—	3
Thailand										
Directly owned	61	79	364,956	321,798	6,270	14,755	8,485	3,335	3,335	11,421
Indirectly owned	4	4	3,022	3,630	656	720	63	206	206	513
Eastern Asia, Total										
Directly owned	417	689	3,361,924	3,775,210	513,595	539,510	25,915	173,482	173,595	366,404
Indirectly owned	61	84	586,250	445,770	55,062	57,162	2,099	15,341	15,410	41,758
China, Peoples Republic of										
Directly owned	5	6	4,951	39,385	569	652	83	75	75	577
Indirectly owned	—	—	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)										
Directly owned	62	77	214,643	224,023	29,600	31,616	2,016	3,569	3,569	28,057
Indirectly owned	6	6	28,252	64,508	11,216	11,273	56	(*)	(*)	11,272
Hong Kong										
Directly owned	207	273	833,099	570,129	90,910	99,246	8,337	11,021	11,078	88,263
Indirectly owned	38	45	96,185	134,274	8,582	9,666	1,083	1,980	1,980	7,688
Japan										
Directly owned	203	265	2,154,694	2,826,625	387,356	400,684	13,327	156,881	156,938	244,070
Indirectly owned	21	26	267,274	189,645	29,644	30,519	876	13,095	13,164	17,359
Okinawa and Ryukyu Islands										
Directly owned	8	10	94,515	59,016	1,830	2,502	672	789	789	1,724
Indirectly owned	—	—	—	—	—	—	—	—	—	—
South Korea, Republic of										
Directly owned	45	46	55,776	55,244	3,863	4,684	821	1,112	1,112	3,622
Indirectly owned	4	6	192,422	49,078	5,312	5,396	84	34	34	5,362
Oceania, Total										
Directly owned	562	1,344	5,732,248	5,730,565	523,305	560,784	37,480	171,282	171,688	389,815
Indirectly owned	115	459	1,932,245	2,585,421	189,731	200,412	10,680	62,020	63,084	137,521
Australia										
Directly owned	536	1,155	5,368,539	5,245,303	486,914	522,293	35,379	158,051	158,433	364,535
Indirectly owned	107	398	1,838,220	2,448,809	178,452	186,835	8,383	56,682	57,746	129,231
New Zealand										
Directly owned	103	153	299,154	461,548	34,647	36,034	1,387	12,341	12,364	23,713
Indirectly owned	23	48	77,421	114,173	11,993	12,087	94	5,257	5,257	6,829
Puerto Rico and United States Possessions, Total										
Directly owned	193	399	1,734,338	1,406,168	90,194	116,621	26,427	37,305	37,432	79,287
Indirectly owned	23	39	81,996	62,126	63	3,987	3,925	822	822	3,166
Puerto Rico										
Directly owned	171	358	1,276,049	805,808	46,597	72,188	25,591	18,794	18,921	53,365
Indirectly owned	18	30	75,276	53,539	—939	2,684	3,623	649	649	2,035
U.S. Possessions, Total										
Directly owned	32	41	458,287	600,360	43,597	44,433	836	18,511	18,511	25,922
Indirectly owned	6	9	6,720	8,588	1,001	1,303	301	172	172	1,131
Guam										
Directly owned	6	8	6,660	8,128	411	467	56	247	247	221
Indirectly owned	3	5	2,743	2,358	—265	36	301	17	17	19
Virgin Islands, U.S.										
Directly owned	26	31	447,429	576,187	43,865	43,966	101	18,264	18,264	25,701
Indirectly owned	3	4	3,977	6,230	1,267	1,267	—	155	155	1,112
Country not Stated										
Directly owned	41	52	11,125	1,788	166	166	(*)	40	40	126
Indirectly owned	7	10	28	19	12	12	—	4	4	8

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 24.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Direct and Indirect Ownership Level of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and direct and indirect ownership level of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued							
	Distributions						Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	Total	Out of current earnings and profits	Out of accumulated earnings and profits of past years	Out of capital	Liquidating distributions	Capital gains and other distributions		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All Geographic Areas								
Directly owned	4,656,361	3,590,995	1,008,689	32,216	16,353	8,108	24,297,072	31,213,956
Indirectly owned	504,819	399,264	100,492	899	3,853	312	2,192,662	2,661,957
Canada								
Directly owned	969,591	750,312	206,208	4,631	5,525	2,914	5,651,482	7,847,094
Indirectly owned	54,165	44,706	9,372	19	—	67	460,688	353,037
Latin America, Total								
Directly owned	554,576	388,719	134,838	23,181	7,016	825	1,627,081	2,509,167
Indirectly owned	36,942	23,765	13,070	—	—	107	113,607	160,910
Mexico								
Directly owned	66,463	59,018	7,044	—	30	370	182,566	398,064
Indirectly owned	3,192	2,888	304	—	—	—	20,120	20,446
Central America, Total								
Directly owned	230,058	151,501	76,670	—	1,610	277	1,014,037	1,029,996
Indirectly owned	2,724	1,385	1,338	—	—	—	4,632	5,620
Costa Rica								
Directly owned	1,387	789	552	—	—	26	28,021	10,044
Indirectly owned	92	87	5	—	—	—	307	270
El Salvador								
Directly owned	200	200	—	—	—	—	3,611	6,687
Indirectly owned	—	—	—	—	—	—	14	15
Guatemala								
Directly owned	5,907	4,526	1,286	—	—	95	7,860	13,340
Indirectly owned	1,065	196	869	—	—	—	371	1,108
Honduras								
Directly owned	1,585	1,515	70	—	—	—	9,363	3,394
Indirectly owned	934	813	122	—	—	—	26	1,126
Nicaragua								
Directly owned	1,744	1,338	407	—	—	—	6,917	8,677
Indirectly owned	142	92	50	—	—	—	24	708
Panama, Excluding Canal Zone								
Directly owned	219,254	143,134	74,354	—	1,610	156	958,265	987,852
Indirectly owned	490	198	292	—	—	—	3,890	2,393
Caribbean Countries, Total								
Directly owned	1,244	1,058	42	—	108	37	25,168	39,205
Indirectly owned	1,352	234	1,119	—	—	—	5,235	4,670
Dominican Republic								
Directly owned	58	58	—	—	—	—	753	4,700
Indirectly owned	—	—	—	—	—	—	19	17
Haiti								
Directly owned	150	150	—	—	—	—	1,508	305
Indirectly owned	—	—	—	—	—	—	—	—
Jamaica								
Directly owned	620	470	6	—	108	37	19,425	24,643
Indirectly owned	1,067	99	969	—	—	—	2,450	3,055
Trinidad								
Directly owned	264	228	36	—	—	—	2,377	5,860
Indirectly owned	243	135	108	—	—	—	2,767	1,556
South America, Total								
Directly owned	256,811	177,141	51,081	23,181	5,268	141	405,310	1,041,894
Indirectly owned	29,674	19,258	10,309	—	—	107	83,619	130,174
Argentina								
Directly owned	34,993	23,509	11,483	—	—	—	46,061	178,530
Indirectly owned	5,314	4,084	1,205	—	—	26	4,807	13,880
Brazil								
Directly owned	102,022	64,780	9,043	22,931	5,268	—	188,847	308,177
Indirectly owned	4,973	4,663	278	—	—	32	42,374	35,344
Chile								
Directly owned	268	12	117	90	—	48	1,070	7,338
Indirectly owned	3	3	—	—	—	—	1,924	305
Colombia								
Directly owned	21,812	16,883	4,930	—	—	—	29,670	76,623
Indirectly owned	1,947	1,734	201	—	—	12	1,301	8,753
Ecuador								
Directly owned	644	403	82	160	—	—	21,844	14,725
Indirectly owned	231	231	—	—	—	—	1,669	531
Peru								
Directly owned	10,517	6,632	3,843	—	—	43	19,114	35,538
Indirectly owned	111	73	—	—	—	37	207	315
Uruguay								
Directly owned	910	849	61	—	—	—	1,329	4,653
Indirectly owned	—	—	—	—	—	—	14	5
Venezuela								
Directly owned	85,073	63,557	21,466	—	—	50	90,599	414,916
Indirectly owned	16,969	8,343	8,626	—	—	—	31,324	70,828

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 24.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Direct and Indirect Ownership Level of Controlled Foreign Corporation—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected country of incorporation and direct and indirect ownership level of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued							
	Distributions						Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	Total	Out of current earnings and profits	Out of accumulated earnings and profits of past years	Out of capital	Liquidating distributions	Capital gains and other distributions		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Other Western Hemisphere, Total								
Directly owned	288,837	189,695	98,215	634	—	293	2,418,998	2,898,110
Indirectly owned	5,140	4,753	388	—	—	—	120,713	135,394
The Bahamas								
Directly owned	161,289	138,172	22,683	434	—	—	1,491,734	729,704
Indirectly owned	2,259	2,229	30	—	—	—	97,043	95,823
Bermuda								
Directly owned	100,486	39,214	61,273	—	—	—	408,579	654,557
Indirectly owned	2,593	2,235	358	—	—	—	18,743	23,287
Netherlands Antilles								
Directly owned	26,845	12,149	14,259	200	—	237	510,642	1,505,477
Indirectly owned	82	82	—	—	—	—	4,927	16,066
Europe, Total								
Directly owned	2,082,855	1,716,332	361,953	428	1,068	3,074	10,383,319	14,438,870
Indirectly owned	290,398	232,918	54,125	—	3,249	107	953,816	1,489,227
Common Market Countries, Total								
Directly owned	895,893	778,831	114,345	428	35	2,254	6,751,310	7,468,388
Indirectly owned	118,090	101,229	16,147	—	645	69	446,315	697,417
Belgium								
Directly owned	48,223	43,182	4,987	—	—	53	441,397	917,827
Indirectly owned	4,093	3,838	256	—	—	—	18,602	32,816
France (Includes Andorra)								
Directly owned	167,885	155,644	11,883	347	5	6	522,592	1,174,795
Indirectly owned	4,315	2,968	702	—	645	—	79,912	154,254
Italy (Includes San Marino)								
Directly owned	66,861	59,247	7,584	—	30	—	347,745	968,246
Indirectly owned	4,623	4,181	442	—	—	—	25,930	54,791
Luxembourg								
Directly owned	5,746	4,470	1,277	—	—	—	3,701,987	1,336,792
Indirectly owned	2,291	2,135	157	—	—	—	30,883	10,189
Netherlands								
Directly owned	72,658	52,951	17,704	—	—	2,003	535,793	1,057,209
Indirectly owned	13,325	11,913	1,411	—	—	—	81,253	157,294
West Germany								
Directly owned	534,520	463,338	70,910	81	—	191	1,201,796	2,013,519
Indirectly owned	89,443	76,194	13,179	—	—	69	209,736	288,073
Other Western European Countries, Total								
Directly owned	1,169,217	920,444	246,920	—	1,033	820	3,570,043	6,689,053
Indirectly owned	172,308	131,689	37,978	—	2,604	37	507,501	791,810
Austria								
Directly owned	28,805	27,757	1,022	—	—	26	64,319	82,555
Indirectly owned	5,204	5,114	52	—	—	37	8,491	18,631
Denmark								
Directly owned	9,442	8,511	230	—	701	—	37,076	162,702
Indirectly owned	450	450	—	—	—	—	374	3,837
Finland								
Directly owned	13,461	8,763	4,699	—	—	—	2,762	28,383
Indirectly owned	58	58	—	—	—	—	62	1,486
Greece								
Directly owned	5,691	2,167	3,524	—	—	—	36,872	110,916
Indirectly owned	92	92	—	—	—	—	1,381	720
Ireland								
Directly owned	7,394	4,832	2,534	—	—	27	30,717	54,453
Indirectly owned	1,874	1,874	—	—	—	—	28,179	12,054
Liechtenstein								
Directly owned	21,162	3,986	17,175	—	—	—	55,105	45,726
Indirectly owned	100	100	—	—	—	—	1,982	4,552
Monaco								
Directly owned	—	—	—	—	—	—	—	623
Indirectly owned	—	—	—	—	—	—	—	—
Norway								
Directly owned	5,088	4,948	81	—	58	—	80,169	131,463
Indirectly owned	1,675	1,675	—	—	—	—	3,125	17,008
Portugal								
Directly owned	9,174	8,035	1,138	—	—	—	30,869	53,770
Indirectly owned	659	216	443	—	—	—	303	1,433
Spain								
Directly owned	49,481	43,335	6,146	—	—	—	133,523	270,984
Indirectly owned	5,424	4,868	556	—	—	—	7,441	21,718
Sweden								
Directly owned	19,629	18,559	1,070	—	—	—	202,199	230,763
Indirectly owned	3,227	3,092	135	—	—	—	19,192	96,787
Switzerland								
Directly owned	211,454	140,422	70,088	—	274	670	553,449	1,707,807
Indirectly owned	27,240	20,037	6,379	—	324	—	54,522	82,457
Turkey								
Directly owned	3,019	3,006	13	—	—	—	10,478	15,523
Indirectly owned	—	—	—	—	—	—	—	—
United Kingdom								
Directly owned	785,053	646,048	138,908	—	—	97	2,332,503	3,792,324
Indirectly owned	126,305	94,112	30,412	—	1,780	—	381,588	531,127

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 24.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Direct and Indirect Ownership Level of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and direct and indirect ownership level of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued							
	Distributions						Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	Total	Out of current earnings and profits	Out of accumulated earnings and profits of past years	Out of capital	Liquidating distributions	Capital gains and other distributions		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Europe—Continued								
East European Countries, Total								
Directly owned	17,745	17,057	688	—	—	—	61,881	281,429
Indirectly owned	—	—	—	—	—	—	—	—
East Germany								
Directly owned	17,745	17,057	688	—	—	—	61,881	281,429
Indirectly owned	—	—	—	—	—	—	—	—
Africa, Total								
Directly owned	309,275	203,703	102,662	2,859	—	51	1,526,639	844,027
Indirectly owned	31,486	29,216	2,240	—	—	31	183,459	102,863
North Africa, Total								
Directly owned	2,802	2,681	121	—	—	—	3,949	19,511
Indirectly owned	1,130	965	165	—	—	—	23	1,306
Algeria								
Directly owned	—	—	—	—	—	—	31	4,900
Indirectly owned	48	48	—	—	—	—	12	63
Egypt (Formerly United Arab Republic)								
Directly owned	764	752	12	—	—	—	25	2,207
Indirectly owned	—	—	—	—	—	—	—	—
Morocco								
Directly owned	1,031	922	109	—	—	—	3,025	4,820
Indirectly owned	1,002	891	111	—	—	—	11	1,119
East Africa, Total								
Directly owned	2,162	1,540	273	349	—	—	5,478	5,872
Indirectly owned	—	—	—	—	—	—	—	(*)
Ethiopia								
Directly owned	—	—	—	—	—	—	—	—
Indirectly owned	—	—	—	—	—	—	—	—
Kenya								
Directly owned	1,107	758	—	349	—	—	4,982	2,345
Indirectly owned	—	—	—	—	—	—	—	(*)
West and Central African Countries, Total								
Directly owned	261,181	160,435	98,205	2,510	—	29	1,451,412	541,783
Indirectly owned	28,756	26,757	1,999	—	—	—	156,592	61,929
Liberia								
Directly owned	216,315	117,473	96,303	2,510	—	29	1,409,064	441,298
Indirectly owned	28,136	26,752	1,384	—	—	—	125,809	48,245
Nigeria								
Directly owned	40,237	40,237	—	—	—	—	16,131	62,315
Indirectly owned	615	—	615	—	—	—	29,813	13,084
Zaire (Formerly Congo-Kinshasa)								
Directly owned	481	481	—	—	—	—	9,435	8,849
Indirectly owned	—	—	—	—	—	—	—	472
Southern Africa, Total								
Directly owned	43,130	39,046	4,062	—	—	21	65,801	276,861
Indirectly owned	1,600	1,493	76	—	—	31	26,844	39,628
Rhodesia								
Directly owned	—	—	—	—	—	—	122	324
Indirectly owned	29	29	—	—	—	—	—	34
South Africa, Republic of (Includes South-West Africa)								
Directly owned	41,506	37,636	3,846	—	—	21	61,271	260,766
Indirectly owned	1,572	1,465	76	—	—	31	23,919	38,539
Zambia								
Directly owned	1,047	831	216	—	—	—	4,386	11,186
Indirectly owned	—	—	—	—	—	—	—	841
Asia, Total								
Directly owned	309,901	236,503	70,868	—	1,715	815	1,417,346	1,824,748
Indirectly owned	17,348	11,897	4,571	879	—	—	268,158	193,775
Middle East, Total								
Directly owned	96,315	82,042	13,701	—	—	571	248,968	157,284
Indirectly owned	1,319	1,319	—	—	—	—	6,405	4,714
Iran								
Directly owned	213	213	—	—	—	—	4,523	6,194
Indirectly owned	—	—	—	—	—	—	1,584	510
Iraq								
Directly owned	92,334	78,969	13,365	—	—	—	198,416	92,869
Indirectly owned	—	—	—	—	—	—	—	—
Israel								
Directly owned	3,240	2,432	237	—	—	571	12,733	44,001
Indirectly owned	95	95	—	—	—	—	3,914	2,525
Lebanon								
Directly owned	527	428	99	—	—	—	26,368	5,818
Indirectly owned	70	70	—	—	—	—	907	384
Southern and Southeastern Asia, Total								
Directly owned	55,598	39,548	15,816	—	—	234	409,688	492,071
Indirectly owned	6,655	4,321	1,798	537	—	—	127,084	73,519
India								
Directly owned	11,152	8,910	2,241	—	—	—	56,527	53,753
Indirectly owned	53	21	32	—	—	—	—	53
Indonesia								
Directly owned	610	610	—	—	—	—	8,727	15,616
Indirectly owned	—	—	—	—	—	—	13,731	5,394

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 24.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Direct and Indirect Ownership Level of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and direct and indirect ownership level of Controlled Foreign Corporation	Controlled Foreign Corporations—Continued							
	Distributions						Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
	Total	Out of current earnings and profits	Out of accumulated earnings and profits of past years	Out of capital	Liquidating distributions	Capital gains and other distributions		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Asia—Continued								
Southern and Southeastern Asia—Continued								
Malaysia								
Directly owned	3,279	3,078	201	—	—	—	20,198	44,598
Indirectly owned	416	—	416	—	—	—	610	2,003
Pakistan								
Directly owned	2,652	1,663	989	—	—	—	3,189	4,693
Indirectly owned	246	76	170	—	—	—	1,437	227
Philippines								
Directly owned	28,251	16,452	11,565	—	—	234	85,702	145,853
Indirectly owned	3,009	2,353	119	537	—	—	7,827	7,471
Singapore								
Directly owned	3,869	3,626	242	—	—	—	195,103	174,444
Indirectly owned	2,895	1,834	1,061	—	—	—	103,112	58,055
South Vietnam								
Directly owned	271	271	—	—	—	—	750	5,408
Indirectly owned	37	37	—	—	—	—	—	37
Sri Lanka (Formerly Ceylon)								
Directly owned	619	305	314	—	—	—	459	833
Indirectly owned	—	—	—	—	—	—	367	8
Thailand								
Directly owned	4,795	4,587	209	—	—	—	37,094	35,580
Indirectly owned	—	—	—	—	—	—	—	272
Eastern Asia, Total								
Directly owned	157,989	114,913	41,351	—	1,715	9	758,690	1,175,393
Indirectly owned	9,374	6,258	2,774	342	—	—	134,668	115,542
China, Peoples Republic of								
Directly owned	335	335	—	—	—	—	24,714	529
Indirectly owned	—	—	—	—	—	—	—	—
China, Republic of (Taiwan)								
Directly owned	10,048	8,393	1,655	—	—	—	172,423	47,569
Indirectly owned	5,359	5,359	—	—	—	—	63,484	25,535
Hong Kong								
Directly owned	51,657	37,551	12,392	—	1,715	—	322,414	345,875
Indirectly owned	2,401	16	2,043	342	—	*	64,716	73,517
Japan								
Directly owned	95,680	68,446	27,224	—	—	9	145,486	729,847
Indirectly owned	1,382	806	576	—	—	—	3,646	8,158
Okinawa and Ryukyu Islands								
Directly owned	—	—	—	—	—	—	75,752	41,713
Indirectly owned	—	—	—	—	—	—	—	—
South Korea, Republic of								
Directly owned	251	175	75	—	—	—	17,644	9,842
Indirectly owned	—	—	—	—	—	—	2,823	3,792
Oceania, Total								
Directly owned	129,289	101,659	26,394	71	1,029	135	345,038	694,891
Indirectly owned	68,328	51,683	16,042	—	604	—	86,107	222,379
Australia								
Directly owned	122,748	96,711	24,845	71	1,029	92	288,705	622,878
Indirectly owned	66,840	50,245	16,042	—	553	—	84,521	215,528
New Zealand								
Directly owned	5,431	4,260	1,127	—	—	44	15,721	67,739
Indirectly owned	1,454	1,404	—	—	51	—	390	4,894
Puerto Rico and United States Possessions, Total								
Directly owned	12,036	4,070	7,555	412	—	—	926,956	156,004
Indirectly owned	1,000	327	673	—	—	—	6,113	4,358
Puerto Rico								
Directly owned	11,029	3,521	7,096	412	—	—	399,636	125,492
Indirectly owned	—	—	—	—	—	—	1,759	3,029
U.S. Possessions, Total								
Directly owned	1,008	549	459	—	—	—	527,320	30,512
Indirectly owned	1,000	327	673	—	—	—	4,354	1,329
Guam								
Directly owned	110	110	—	—	—	—	232	754
Indirectly owned	—	—	—	—	—	—	—	61
Virgin Islands, U.S.								
Directly owned	898	439	459	—	—	—	517,449	10,832
Indirectly owned	1,000	327	673	—	—	—	4,354	1,268
Country not Stated								
Directly owned	—	—	—	—	—	—	213	1,045
Indirectly owned	13	—	13	—	—	—	—	14

[1]The return counts in column 1 pertain to the total activity of the U.S. parent corporation in a particular area, subarea or country. Since most U.S. corporations have Controlled Foreign Corporations incorporated in more than one country, the data in this column are not additive.

*Less than $500 per return.

NOTE: See text for explanatory statements, including Geographic classification under "Explanation of Terms" and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Geographic Areas											
All industries	**4,388**	**29,221**	**167,829,988**	**172,407,222**	**15,356,478**	**16,942,938**	**5,595,130**	**5,161,180**	**3,990,258**	**26,489,733**	**33,875,913**
Agriculture, forestry, and fishery	78	255	564,679	278,733	11,601	30,429	8,595	7,369	4,041	73,253	28,892
Mining	192	524	3,685,393	2,633,737	206,680	296,852	59,410	85,541	70,813	292,133	286,791
Metal mining	38	99	1,420,885	583,548	89,137	127,767	23,247	50,113	46,654	107,100	81,070
Crude petroleum and natural gas	131	322	1,221,277	- 906,616	94,310	121,047	24,421	26,903	15,666	139,101	132,259
Contract construction	162	423	1,521,983	2,053,686	86,859	127,676	41,445	24,867	10,354	155,828	213,766
Manufacturing	1,997	9,162	83,783,896	107,258,550	9,773,816	10,525,300	3,916,456	2,788,245	2,184,244	11,688,866	18,041,091
Food and kindred products	127	756	4,873,835	7,653,332	532,922	590,150	218,335	173,759	130,015	355,683	444,719
Chemicals and allied products	302	1,893	11,910,279	11,429,276	1,399,853	1,511,810	532,748	402,363	311,508	1,029,447	1,970,927
Petroleum refining and related industries	34	207	15,319,306	17,968,110	1,021,750	1,157,824	363,264	265,271	256,821	2,152,304	3,367,580
Primary metal industries	106	241	2,111,611	1,705,802	132,699	159,764	48,620	49,480	29,501	271,827	408,167
Machinery, except electrical	447	1,257	11,555,177	11,347,912	1,933,572	2,032,706	823,100	563,408	410,802	1,090,477	2,623,800
Electrical equipment and supplies	329	1,077	7,613,503	10,189,898	807,437	866,800	301,520	224,608	178,996	1,425,081	1,717,071
Motor vehicles and equipment	84	255	9,847,241	12,599,502	1,265,217	1,333,536	539,988	409,386	277,223	2,881,834	4,057,607
Scientific instruments, photographic equipment, watches and clocks	135	387	1,827,754	4,412,748	304,075	319,664	124,772	106,405	88,699	242,446	562,517
Transportation, communication, electric, gas, and sanitary services	324	913	8,266,746	5,870,945	655,885	745,678	68,796	611,552	371,289	2,747,741	1,410,308
Water transportation	132	382	4,706,434	4,287,382	439,626	493,681	8,154	502,946	310,707	2,322,728	1,132,932
Wholesale and retail trade	1,420	6,326	24,927,834	38,931,392	2,728,390	3,018,488	1,002,110	869,817	742,659	3,781,875	7,195,322
Wholesale trade	1,218	4,825	19,722,566	29,766,508	2,141,152	2,378,421	765,278	699,191	583,625	3,023,568	5,884,001
Drugs, chemicals, and allied products	154	626	1,615,678	1,796,922	279,730	292,454	68,377	84,165	71,844	154,966	446,283
Retail trade	270	1,320	4,647,530	8,615,382	543,706	588,654	220,179	164,706	155,668	646,325	1,200,408
General merchandise stores	48	108	2,000,728	2,127,357	264,836	289,225	107,403	97,167	96,743	82,062	113,840
Finance, insurance, and real estate	888	2,808	35,097,321	5,488,954	1,189,664	1,376,608	236,943	510,173	425,433	6,768,272	4,816,794
Banking	57	139	6,992,920	546,214	62,028	63,920	18,815	16,693	14,260	3,874,298	1,340,367
Credit agencies other than banks	215	514	9,911,524	894,398	255,780	275,256	89,286	54,981	48,056	1,002,706	1,724,022
Holding and other investment companies	395	821	8,404,490	1,417,276	672,175	716,981	90,718	372,292	313,505	1,410,036	1,294,872
Insurance carriers	127	288	6,348,743	1,503,509	85,225	179,854	11,214	40,357	27,806	219,609	200,068
Services	770	2,742	6,559,102	8,514,295	589,226	686,128	226,719	211,451	157,774	794,651	1,701,588
Business services	478	1,381	3,384,973	4,859,460	391,684	430,860	150,934	143,997	111,053	396,515	466,475
Amusement and recreation services	71	423	451,015	835,365	50,618	55,715	15,482	17,084	11,288	32,408	86,010
Nature of business not allocable	322	761	1,920,957	1,376,929	114,360	135,780	34,655	34,968	23,652	153,340	133,924
Inactive	1,412	5,278	1,502,077	—	—	—	—	17,198	—	33,775	47,438
Canada											
All industries	**2,425**	**5,981**	**40,014,994**	**37,591,463**	**3,459,671**	**3,746,678**	**1,330,420**	**1,023,755**	**795,018**	**6,112,170**	**8,200,131**
Agriculture, forestry, and fishery	22	25	200,754	56,600	—3,475	5,283	2,092	—	—	24,001	5,452
Mining	117	175	1,639,079	734,951	37,021	93,263	18,524	14,454	11,920	147,762	64,110
Metal mining	18	30	705,849	203,381	15,230	42,763	7,549	5,973	5,014	72,947	27,174
Crude petroleum and natural gas	80	115	459,964	252,472	16,537	30,190	3,347	2,852	1,277	60,943	19,572
Contract construction	80	108	342,885	593,341	41,032	45,299	18,629	11,545	3,847	28,909	42,500
Manufacturing	1,168	1,952	19,714,431	24,417,589	2,458,421	2,520,873	955,412	640,544	478,703	4,234,827	6,009,063
Food and kindred products	65	148	1,193,796	2,516,187	171,394	173,004	74,903	47,286	34,479	96,101	125,341
Chemicals and allied products	163	244	2,142,388	2,082,895	237,694	247,913	94,912	67,887	54,893	207,557	387,202
Petroleum refining and related industries	20	46	3,851,116	4,670,077	451,487	451,682	96,742	144,232	141,454	276,351	508,057
Primary metal industries	44	53	514,667	479,923	34,035	40,633	13,981	11,961	10,970	146,890	98,428
Machinery, except electrical	225	279	1,671,311	2,061,505	266,155	275,364	110,701	58,726	53,416	295,565	690,580
Electrical equipment and supplies	145	196	1,384,545	1,978,001	164,918	167,179	71,025	23,628	18,982	148,346	324,310
Motor vehicles and equipment	59	82	2,678,189	3,866,666	530,183	532,945	232,274	177,878	85,987	1,943,813	3,089,710
Scientific instruments, photographic equipment, watches and clocks	43	52	208,007	413,631	40,707	41,983	19,453	17,478	13,837	21,129	102,497
Transportation, communication, electric, gas, and sanitary services	109	204	2,324,097	983,983	277,021	286,182	48,586	206,795	194,910	241,827	322,883
Water transportation	18	26	359,013	215,078	172,094	173,975	1,780	167,400	167,400	178,089	203,418
Wholesale and retail trade	714	1,346	3,394,521	7,788,532	353,074	382,085	152,875	46,801	35,725	709,700	1,102,539
Wholesale trade	612	818	1,939,369	3,709,240	209,543	223,329	85,346	26,428	18,472	234,583	572,629
Drugs, chemicals, and allied products	58	67	70,758	114,911	8,570	9,839	4,310	1,322	1,113	3,521	22,027
Retail trade	119	514	1,400,560	4,035,322	139,270	154,458	65,526	20,298	17,179	453,416	521,038
General merchandise stores	23	34	633,554	893,078	67,499	77,790	34,995	11,126	11,031	6,105	20,948
Finance, insurance, and real estate	267	483	10,550,280	1,383,702	160,152	258,389	85,782	58,975	42,462	464,759	482,100
Banking	3	4	395,423	25,294	4,631	4,632	2,055	2,292	2,292	474	5,018
Credit agencies other than banks	49	85	3,375,205	364,177	120,592	122,684	55,676	15,996	15,681	166,355	165,152
Holding and other investment companies	114	146	1,914,287	327,035	83,325	89,522	17,293	24,194	18,974	253,689	269,273
Insurance carriers	26	40	4,279,487	536,815	—68,493	19,765	4,282	12,439	2,551	10,898	24,166
Services	330	556	929,306	1,079,827	94,218	102,645	33,351	30,805	18,964	174,443	119,887
Business services	176	244	462,247	376,583	39,343	42,259	14,873	11,196	5,271	81,232	66,343
Amusement and recreation services	51	125	166,796	158,879	20,556	21,576	5,063	9,359	6,640	8,591	19,625
Nature of business not allocable	119	160	605,925	552,937	42,207	52,659	15,170	11,513	8,488	85,120	49,817
Inactive	504	973	313,717	—	—	—	—	2,323	—	821	1,780

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Latin America, Total											
All industries	**1,246**	**4,824**	**17,698,834**	**26,537,906**	**1,463,654**	**1,681,642**	**438,818**	**591,518**	**412,483**	**1,740,588**	**2,670,077**
Agriculture forestry, and fishery	45	105	106,593	89,082	—228	6,190	1,236	2,916	1,206	10,112	9,274
Mining	63	117	505,244	329,236	39,315	58,333	9,756	10,379	7,546	60,018	66,892
Metal mining	16	27	63,018	29,011	639	8,469	2,028	4,799	4,429	17,479	4,616
Crude petroleum and natural gas	34	64	308,157	228,288	32,515	36,089	6,058	5,335	2,872	33,189	44,001
Contract construction	42	91	494,012	372,362	18,755	23,261	5,488	4,554	2,891	20,494	79,887
Manufacturing	568	1,659	10,110,740	20,815,965	893,161	1,009,964	293,604	315,471	234,715	522,910	1,423,966
Food and kindred products	56	177	714,205	932,725	57,035	81,931	26,069	28,197	22,040	47,119	100,521
Chemicals and allied products	134	479	1,914,849	1,777,755	225,784	247,163	82,864	71,700	49,913	74,277	290,118
Petroleum refining and related industries	8	37	1,424,443	638,427	38,531	53,926	5,952	32,328	30,723	82,979	156,956
Primary metal industries	26	45	413,325	243,592	24,442	28,360	5,966	7,088	6,152	16,021	107,849
Machinery, except electrical	110	163	782,595	642,889	66,177	73,576	18,630	16,275	13,216	27,382	121,543
Electrical equipment and supplies	92	180	887,470	1,894,811	102,418	109,316	35,678	28,492	25,987	84,124	117,814
Motor vehicles and equipment	22	52	1,402,956	1,769,712	79,600	92,937	11,556	42,582	15,353	59,447	278,672
Scientific instruments, photographic equipment, watches and clocks	28	53	142,631	435,653	26,735	27,036	12,449	4,089	4,070	24,202	32,359
Transportation, communication, electric, gas, and sanitary services	91	174	923,258	700,647	48,770	57,319	2,404	66,298	17,684	190,749	114,816
Water transportation	49	86	744,312	631,328	42,652	45,693	495	62,371	16,436	168,098	97,816
Wholesale and retail trade	372	860	2,211,739	3,303,128	320,270	353,011	95,480	115,481	95,090	495,424	733,238
Wholesale trade	322	711	1,816,421	2,730,358	268,732	296,990	75,288	107,915	88,001	431,999	698,569
Drugs, chemicals, and allied products	61	121	248,190	191,934	63,064	65,064	9,064	14,906	12,564	28,315	119,595
Retail trade	54	127	377,146	554,489	46,655	50,970	19,253	7,505	7,028	61,067	29,797
General merchandise stores	7	18	257,369	311,992	30,666	31,568	10,999	2,828	2,828	53,417	9,426
Finance, insurance, and real estate	208	453	2,245,896	297,493	98,339	105,868	11,458	43,560	30,290	365,579	138,049
Banking	10	15	443,856	47,486	7,265	7,378	1,294	3,460	1,499	10,070	7,303
Credit agencies other than banks	33	68	845,866	57,013	15,056	17,274	3,632	1,985	1,265	259,496	68,047
Holding and other investment companies	118	158	462,159	72,659	23,419	26,161	2,676	13,606	3,976	43,867	24,286
Insurance carriers	10	36	200,325	93,018	35,560	35,724	629	22,695	22,479	30,431	22,952
Services	166	365	608,915	579,410	32,731	53,736	17,181	22,611	17,742	52,733	77,409
Business services	96	209	367,773	349,242	29,364	43,313	13,863	17,584	14,983	38,189	56,839
Amusement and recreation services	12	25	11,056	11,879	531	737	329	—	—	3,646	1,793
Nature of business not allocable	84	111	149,895	50,582	12,542	13,960	2,213	10,103	5,318	16,055	17,124
Inactive	485	889	342,541	—	—	—	—	144	—	6,614	9,423
Argentina											
All industries	**242**	**389**	**2,124,129**	**1,588,023**	**86,602**	**124,497**	**36,730**	**40,307**	**27,593**	**50,868**	**192,410**
Agriculture, forestry, and fishery	6	8	19,452	7,732	258	475	382	173	—	2,938	894
Mining	5	6	33,353	27,353	9,504	9,511	2,997	8,002	5,914	3,488	9,023
Manufacturing	130	174	1,371,074	1,228,250	62,920	90,109	27,329	27,853	18,562	25,808	152,872
Food and kindred products	12	18	104,309	97,889	2,408	6,256	2,326	4,991	2,830	4,610	11,857
Chemicals and allied products	42	54	255,772	206,857	13,563	18,290	6,057	3,687	2,655	6,847	42,972
Petroleum refining and related industries	4	6	103,051	95,237	86	242	(*)	—	—	2,742	6,135
Primary metal industries	4	5	57,513	35,345	1,700	3,455	777	585	524	1,591	8,581
Machinery, except electrical	15	15	75,821	64,074	6,940	7,475	1,020	402	402	—5,312	9,471
Electrical equipment and supplies	14	17	163,753	97,048	9,132	10,575	4,146	1,933	1,703	5,285	12,089
Motor vehicles and equipment	8	11	364,352	346,973	—2,817	9,985	1,344	6,587	3,165	7,600	38,147
Scientific instruments, photographic equipment, watches and clocks	5	5	15,026	16,934	2,791	2,795	495	87	87	184	3,555
Transportation, communication, electric, gas, and sanitary services	8	13	51,675	7,080	287	1,753	198	606	—	399	9,469
Wholesale and retail trade	52	65	138,775	194,035	4,709	11,682	2,243	2,767	2,557	13,176	13,938
Wholesale trade	44	55	121,043	167,840	4,478	10,159	1,834	2,703	2,545	12,717	13,519
Drugs, chemicals, and allied products	9	9	4,046	6,443	535	1,038	65	—	—	71	893
Retail trade	8	8	12,740	21,649	—533	758	255	64	12	458	420
Finance, insurance, and real estate	22	28	386,683	26,033	4,595	6,191	1,274	138	90	1,755	1,901
Banking	4	4	72,435	9,787	2,206	2,212	392	—	—	277	167
Credit agencies other than banks	8	8	300,346	11,370	816	2,381	695	91	43	381	1,588
Holding and other investment companies	8	8	9,919	2,300	339	341	27	—	—	975	98
Services	39	39	34,732	25,228	632	1,055	134	106	35	1,320	918
Business services	21	21	6,573	15,932	107	360	51	60	35	306	341
Nature of business not allocable	9	9	3,741	582	13	38	—	34	34	346	35
Inactive	43	45	1,945	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Latin America—Continued											
Brazil											
All industries	**392**	**735**	**4,208,725**	**4,331,744**	**380,942**	**431,389**	**92,222**	**106,995**	**69,443**	**231,221**	**343,521**
Agriculture, forestry, and fishery	12	14	11,126	9,049	—590	17	—	—	—	154	1,792
Mining	15	19	25,831	5,091	—7,175	812	59	—	—	1,584	569
Metal mining	6	9	21,493	371	—7,416	222	27	—	—	891	480
Crude petroleum and natural gas	6	7	2,459	4,259	338	564	21	—	—	40	—
Contract construction	7	7	34,118	89,668	6,097	6,124	1,817	646	646	802	1,369
Manufacturing	189	265	3,045,942	3,230,239	314,581	347,471	74,543	83,498	50,140	158,909	267,656
Food and kindred products	9	15	99,116	141,542	15,940	16,605	4,473	3,738	3,738	4,354	9,937
Chemicals and allied products	53	71	555,886	480,464	46,820	57,991	15,349	16,567	6,437	20,507	53,309
Petroleum refining and related industries	3	7	200,192	305,502	2,118	11,253	2,825	1,722	1,722	21,569	7,400
Primary metal industries	9	9	72,138	49,753	8,333	8,333	1,671	1,014	777	818	2,493
Machinery, except electrical	33	37	445,349	384,665	42,920	47,251	11,182	12,141	10,387	17,776	69,213
Electrical equipment and supplies	23	30	272,332	261,557	34,938	35,297	5,193	4,127	4,127	22,254	26,621
Motor vehicles and equipment	8	12	625,521	696,610	54,544	55,038	—355	22,177	1,947	20,699	26,580
Scientific instruments, photographic equipment, watches and clocks	11	13	92,737	240,149	18,632	18,648	9,783	2,461	2,450	18,475	18,636
Transportation, communication, electric, gas, and sanitary services	10	10	7,080	6,336	1,423	1,473	350	166	—	2	266
Wholesale and retail trade	78	101	428,591	842,242	47,533	51,987	10,848	15,511	14,629	26,270	52,662
Wholesale trade	63	86	376,496	774,639	45,990	50,371	10,618	15,141	14,259	27,534	52,010
Drugs, chemicals, and allied products	10	12	36,532	21,139	3,741	3,832	700	435	435	2,500	3,050
Retail trade	7	7	51,160	66,768	1,535	1,608	226	370	370	660	619
Finance, insurance, and real estate	54	78	514,262	76,714	14,379	15,780	2,699	5,888	3,084	27,866	13,075
Banking	4	4	206,846	25,904	2,710	2,718	208	2,544	650	798	3,836
Credit agencies other than banks	7	11	166,312	30,738	4,748	4,811	1,478	1,177	541	9,126	2,209
Holding and other investment companies	32	36	124,912	9,812	5,124	6,257	754	1,849	1,842	15,629	6,670
Insurance carriers	5	7	8,926	9,206	1,091	1,091	105	22	21	1,098	23
Services	48	65	67,449	57,835	3,841	6,169	1,786	1,261	919	10,545	5,444
Business services	27	37	38,714	40,938	2,266	4,256	1,188	522	312	9,029	998
Nature of business not allocable	15	19	40,283	14,570	853	1,556	119	25	25	1,297	669
Inactive	106	157	34,041	—	—	—	—	—	—	1,793	—
Mexico											
All industries	**723**	**1,333**	**3,096,511**	**4,606,263**	**283,617**	**331,040**	**140,808**	**69,654**	**61,906**	**202,687**	**418,510**
Agriculture, forestry, and fishery	11	18	14,365	22,444	—1,032	2,035	198	811	657	454	2,468
Mining	22	24	21,243	19,186	1,206	1,849	806	—	—	5,954	1,759
Metal mining	4	5	2,293	2,386	—174	3	—	—	—	2,982	184
Crude petroleum and natural gas	5	5	13,862	13,087	1,384	1,463	659	—	—	318	1,367
Contract construction	21	25	9,933	13,884	—355	1,382	525	1,005	580	1,507	2,585
Manufacturing	408	585	2,050,904	3,748,877	232,910	263,267	113,517	57,684	53,403	148,865	320,982
Food and kindred products	27	44	163,055	259,689	7,944	23,200	10,262	4,123	3,326	15,349	16,030
Chemicals and allied products	98	143	545,857	648,492	94,883	97,279	42,923	21,733	20,490	23,467	89,814
Petroleum refining and related industries	3	4	2,346	5,374	796	796	367	522	427	20	569
Primary metal industries	12	15	67,556	28,540	1,902	2,587	1,219	401	327	5,703	2,012
Machinery, except electrical	65	78	197,110	153,455	11,998	13,921	5,041	2,745	1,476	12,086	33,285
Electrical equipment and supplies	78	92	235,372	1,281,922	36,571	38,072	18,479	11,249	11,155	44,416	43,558
Motor vehicles and equipment	13	16	177,878	389,787	13,897	13,925	5,274	4,980	4,980	25,108	85,925
Scientific instruments, photographic equipment, watches and clocks	11	11	18,525	162,924	2,672	2,852	1,176	878	870	431	3,736
Transportation, communication, electric, gas, and sanitary services	14	14	20,228	16,502	123	306	181	130	13	7,108	432
Wholesale and retail trade	172	227	529,095	588,253	36,323	41,866	17,986	4,665	2,640	20,279	60,477
Wholesale trade	141	166	373,985	443,211	20,237	25,440	10,851	3,308	1,538	17,439	46,974
Drugs, chemicals, and allied products	20	23	33,840	37,267	3,808	4,139	1,978	419	372	1,293	9,347
Retail trade	28	55	152,575	142,084	15,522	15,804	6,861	1,357	1,102	2,709	12,906
General merchandise stores	4	4	116,857	84,607	10,080	10,080	4,232	—	—	1,840	3,120
Finance, insurance, and real estate	84	101	193,995	59,023	4,197	4,414	1,323	1,185	800	4,249	1,939
Banking											
Credit agencies other than banks	6	6	24,171	1,500	1,208	1,208	481	309	300	84	351
Holding and other investment companies	32	36	87,735	34,996	1,660	1,694	451	196	196	988	661
Services	82	97	151,698	112,222	5,436	11,067	4,867	3,237	3,125	11,079	15,674
Business services	41	46	89,266	76,995	7,740	8,604	4,001	3,041	3,018	4,196	11,112
Amusement and recreation services	8	10	2,503	4,253	258	258	183	—	—	1,051	820
Nature of business not allocable	22	26	57,992	25,871	4,808	4,853	1,405	931	690	969	6,072
Inactive	170	217	47,059	—	—	—	—	7	—	2,223	6,121

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Latin America—Continued											
Panama, Excluding Canal Zone											
All industries	**331**	**576**	**4,052,023**	**2,421,296**	**352,938**	**380,481**	**48,346**	**219,744**	**143,332**	**962,155**	**990,245**
Mining	13	21	257,310	165,279	28,164	36,485	2,877	1,200	992	35,005	42,960
Crude petroleum and natural gas	11	19	178,013	124,199	24,059	25,666	1,768	1,200	992	31,736	28,551
Contract construction	15	35	351,634	188,536	9,289	11,416	950	2,096	1,252	15,368	70,277
Manufacturing	44	51	1,336,875	325,308	61,951	67,698	4,803	44,424	40,725	83,619	241,211
Food and kindred products	6	6	17,490	7,599	1,614	1,614	260	100	100	2,254	2,950
Chemicals and allied products	14	17	77,508	21,564	17,264	17,269	1,152	7,238	7,198	8,258	13,345
Petroleum refining and related industries	3	6	1,066,314	175,742	32,802	38,133	1,844	30,014	28,574	56,594	137,294
Machinery, except electrical	3	3	17,882	5,533	623	623	74	116	116	913	4,019
Electrical equipment and supplies	4	4	13,799	14,887	1,167	1,330	251	1,425	700	2,335	1,677
Transportation, communication, electric, gas, and sanitary services	53	84	734,634	631,714	42,004	46,057	146	63,891	16,542	180,582	102,278
Water transportation	46	73	702,494	618,300	40,210	43,197	49	62,206	16,383	167,848	97,539
Wholesale and retail trade	78	95	390,278	805,369	130,982	136,415	33,521	57,961	48,715	332,490	406,688
Wholesale trade	69	85	370,252	732,045	127,826	132,690	33,416	57,961	48,715	278,657	402,993
Drugs, chemicals, and allied products	13	14	68,955	41,387	29,799	30,101	1,869	4,885	4,247	18,244	65,719
Retail trade	7	7	16,072	66,457	2,608	3,177	83	—	—	51,917	738
Finance, insurance, and real estate	58	70	750,830	80,715	62,206	63,065	3,380	32,926	23,405	276,747	86,933
Credit agencies other than banks	7	7	245,100	1,087	5,236	5,340	82	—	—	216,550	45,632
Holding and other investment companies	41	48	192,506	14,888	14,564	15,281	1,132	10,413	959	21,809	15,279
Services	30	32	146,547	220,129	11,883	12,459	2,013	9,046	7,070	25,143	30,920
Business services	19	20	109,938	75,234	8,904	9,160	688	5,406	5,395	21,595	22,394
Amusement and recreation services	4	4	975	2,777	102	190	41	—	—	311	378
Nature of business not allocable	21	21	29,805	2,834	6,594	6,658	656	7,984	4,551	11,731	8,618
Inactive	128	159	46,946	—	—	—	—	137	—	1	137
Peru											
All industries	**102**	**168**	**355,555**	**350,989**	**28,353**	**31,733**	**9,332**	**10,628**	**6,705**	**19,321**	**35,854**
Mining	6	11	13,027	11,545	2,096	2,104	547	685	256	4,560	905
Metal mining	4	8	9,309	7,391	1,475	1,482	297	371	1	4,559	241
Manufacturing	37	48	228,438	222,454	16,914	17,664	4,311	6,041	4,031	9,356	23,356
Food and kindred products	9	9	40,932	31,493	1,612	2,050	341	1,358	922	171	3,692
Chemicals and allied products	16	21	43,351	37,725	5,159	5,429	1,548	977	921	83	6,699
Scientific instruments, photographic equipment, watches and clocks	3	3	1,953	3,053	293	334	80	70	70	—	258
Transportation, communication, electric, gas, and sanitary services	6	7	1,792	1,355	208	247	57	46	—	72	118
Wholesale and retail trade	34	41	58,481	83,179	5,892	7,357	2,902	1,916	1,471	2,071	6,616
Wholesale trade	28	34	35,047	45,670	2,060	3,079	1,092	649	375	1,981	4,650
Drugs, chemicals, and allied products	5	6	2,092	4,384	165	224	100	41	41	156	406
Retail trade	6	7	23,435	37,508	3,832	4,279	1,810	1,266	1,096	90	1,966
Finance, insurance, and real estate	9	10	6,052	334	—702	317	60	111	111	2,398	124
Credit agencies other than banks	3	3	331	230	—205	12	—	—	—	41	12
Holding and other investment companies	4	4	926	90	274	274	53	86	86	27	86
Services	7	8	29,114	15,244	3,546	3,551	1,309	583	544	648	3,358
Business services	4	4	15,197	14,700	3,461	3,466	1,285	583	544	399	2,857
Nature of business not allocable	4	4	134	26	—15	—	—	—	—	—	—
Inactive	22	26	1,629	—	—	—	—	—	—	—	—
Venezuela											
All industries	**322**	**589**	**1,879,239**	**1,866,717**	**218,748**	**231,006**	**60,522**	**102,041**	**71,899**	**121,923**	**485,743**
Agriculture, forestry, and fishery	4	4	3,518	4,699	125	412	116	17	17	156	389
Mining	16	23	102,117	64,126	4,527	4,895	1,216	345	345	676	9,232
Crude petroleum and natural gas	14	21	75,337	49,823	2,809	3,178	980	300	300	285	5,977
Contract construction	8	9	6,861	3,955	—288	12	—	176	8	408	1,648
Manufacturing	121	183	1,151,003	1,223,718	121,531	129,196	35,379	67,263	45,134	48,249	292,069
Food and kindred products	17	31	154,959	260,791	15,013	15,667	3,111	9,948	7,942	8,807	45,949
Chemicals and allied products	42	54	208,155	167,793	26,266	27,496	6,317	14,573	7,523	8,538	40,236
Primary metal industries	5	5	70,298	25,252	3,438	4,241	895	289	289	27	8,567
Machinery, except electrical	14	14	30,135	24,962	2,779	3,130	1,118	183	183	1,858	3,935
Electrical equipment and supplies	11	14	124,569	164,325	11,716	14,138	5,028	6,089	5,553	8,724	23,034
Motor vehicles and equipment	6	7	140,619	235,856	9,480	9,492	3,834	7,727	5,013	1,423	105,596
Transportation, communication, electric, gas, and sanitary services	9	14	37,066	18,978	2,864	3,522	507	127	127	2,524	578
Water transportation	3	6	25,568	10,726	2,050	2,104	231	—	—	233	110
Wholesale and retail trade	102	137	379,312	437,675	71,257	73,695	17,631	25,175	19,739	36,180	153,599
Wholesale trade	93	122	289,381	275,616	52,943	54,811	10,652	20,743	15,307	35,465	144,095
Drugs, chemicals, and allied products	15	19	82,559	60,721	24,242	24,455	4,018	8,775	7,401	5,443	37,971
Retail trade	12	14	89,931	162,059	16,042	16,612	6,971	4,432	4,432	715	9,504
Finance, insurance, and real estate	29	48	99,007	18,887	6,652	6,739	1,487	2,132	1,668	29,890	11,544
Credit agencies other than banks	6	7	24,076	4,394	1,166	1,176	275	238	237	23,739	1,445
Holding and other investment companies	8	8	12,126	1,400	887	925	4	831	662	1,519	1,078
Insurance carriers	5	8	22,193	6,029	888	901	118	117	117	—	263
Services	43	52	77,911	93,947	12,063	12,509	4,183	6,804	4,860	2,215	14,409
Business services	24	32	58,304	82,510	10,820	11,135	3,905	6,443	4,499	1,668	13,074
Nature of business not allocable	8	9	3,312	731	17	26	3	—	—	1,627	190
Inactive	87	110	19,132	—	—	—	—	—	—	—	2,084

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Other Western Hemisphere, Total											
All industries	**532**	**981**	**9,760,256**	**4,234,469**	**641,860**	**698,496**	**180,727**	**293,978**	**194,448**	**2,539,711**	**3,033,504**
Agriculture, forestry, and fishery	3	4	8,067	12,453	1,093	1,093	267	206	206	127	338
Mining	14	20	98,990	61,712	10,431	11,617	1,919	—	—	12,480	13,105
Crude petroleum and natural gas	13	19	98,990	61,712	10,485	11,617	1,919	—	—	12,480	13,105
Contract construction	10	11	10,619	6,493	267	743	110	23	—	873	1,480
Manufacturing	45	57	725,103	565,635	76,701	80,487	13,547	13,685	9,524	52,006	100,090
Food and kindred products	5	5	6,784	6,810	473	495	61	47	47	1,240	2,524
Chemicals and allied products	10	13	282,582	93,799	15,533	15,553	1,023	8,000	4,307	30,542	29,786
Petroleum refining and related industries	6	7	335,098	402,024	56,238	56,755	10,925	4,250	4,250	10,181	40,760
Machinery, except electrical	8	8	11,516	11,744	1,902	2,281	991	1,121	709	940	2,677
Electrical equipment and supplies	4	4	4,296	8,184	135	297	42	—	—	2,565	24
Transportation, communication, electric, gas, and sanitary services	39	69	824,693	1,193,867	62,962	78,980	1,686	103,652	22,727	958,871	499,184
Water transportation	24	40	702,899	1,101,388	43,884	56,427	88	97,604	17,182	929,075	485,352
Wholesale and retail trade	76	106	821,105	1,195,329	299,193	303,451	148,644	128,620	124,958	526,579	254,489
Wholesale trade	58	79	749,812	1,089,865	290,409	294,577	148,443	126,704	123,549	506,519	226,469
Drugs, chemicals, and allied products	14	14	89,142	66,410	5,095	5,231	834	—	—	3,515	4,150
Retail trade	15	22	63,070	103,805	7,796	7,885	136	1,408	1,408	19,316	27,197
General merchandise stores	3	3	20,377	32,093	2,828	2,828	38	—	—	15,960	24,895
Finance, insurance, and real estate	275	394	5,865,928	725,625	178,692	204,039	12,975	39,324	31,123	909,841	1,502,757
Banking	11	17	700,064	40,996	10,811	10,875	1,942	5,002	5,002	209,577	83,209
Credit agencies other than banks	110	123	2,802,636	162,770	40,857	42,887	6,365	12,906	10,378	241,693	1,004,770
Holding and other investment companies	56	78	892,155	165,960	9,570	29,054	2,258	9,217	4,270	292,053	159,443
Insurance carriers	69	82	576,960	253,251	88,942	89,105	672	2,399	1,799	90,222	106,975
Services	104	130	1,038,157	329,819	11,849	17,370	1,539	8,318	5,785	73,057	644,801
Business services	72	80	223,738	28,650	4,121	4,381	891	353	246	24,545	20,457
Amusement and recreation services	4	6	25,250	21,128	1,519	1,519	172	—	—	2,745	9,309
Nature of business not allocable	21	23	287,937	143,535	671	716	39	125	125	5,829	17,199
Inactive	129	168	79,658	—	—	—	—	25	—	49	62
The Bahamas											
All industries	**244**	**384**	**2,540,253**	**2,282,180**	**352,815**	**397,429**	**161,161**	**163,549**	**140,402**	**1,508,777**	**625,527**
Mining	8	13	73,014	37,295	6,663	7,081	710	—	—	11,576	2,455
Crude petroleum and natural gas	8	13	73,014	37,295	6,663	7,081	710	—	—	11,578	2,455
Contract construction	8	8	3,588	3,088	—34	306	(2)	—	—	291	213
Manufacturing	16	22	285,386	327,720	31,021	33,473	11,617	4,817	4,405	7,971	42,903
Chemicals and allied products	4	5	32,889	37,888	3,428	3,428	658	—	—	500	12,638
Transportation, communication, electric, gas, and sanitary services	26	32	321,265	902,307	11,810	24,358	404	18,831	2,016	785,794	388,820
Water transportation	18	21	284,023	882,970	3,287	15,762	45	16,714	402	783,687	386,263
Wholesale and retail trade	40	46	365,709	698,639	274,347	276,460	145,875	120,122	117,326	423,142	136,997
Wholesale trade	27	30	324,405	642,554	267,884	269,908	145,797	118,737	115,940	408,261	125,072
Drugs, chemicals, and allied products	10	10	58,012	52,424	3,824	3,824	133	—	—	1,394	2,031
Retail trade	10	13	36,963	55,447	5,798	-5,887	38	1,385	1,385	14,146	11,600
Finance, insurance, and real estate	99	130	1,209,810	223,096	29,903	52,038	2,257	17,050	16,354	339,485	218,598
Banking	10	14	695,171	40,879	10,792	10,855	1,942	5,002	5,002	209,577	83,209
Credit agencies other than banks	33	33	151,440	15,342	5,586	5,586	20	1,414	1,322	3,132	7,605
Holding and other investment companies	26	31	205,350	119,936	—11,270	7,258	2	936	332	101,725	106,047
Insurance carriers	8	9	17,735	7,914	11,001	11,029	—	761	761	12,993	761
Services	25	35	252,537	89,200	—1,010	3,563	288	2,703	300	20,394	35,429
Business services	12	13	93,262	15,281	1,522	1,645	181	353	246	14,652	18,328
Nature of business not allocable	8	8	12,349	155	—23	10	9	—	—	73	60
Inactive	74	89	16,191	—	—	—	—	25	—	49	62
Bermuda											
All industries	**211**	**316**	**2,086,648**	**1,207,260**	**189,447**	**195,586**	**4,528**	**103,079**	**41,449**	**427,323**	**677,844**
Mining	5	5	25,975	24,417	3,823	4,536	1,209	—	—	901	10,649
Crude petroleum and natural gas	5	5	25,975	24,417	3,823	4,536	1,209	—	—	901	10,649
Manufacturing	9	10	245,718	54,869	11,020	11,711	314	8,000	4,307	15,528	16,051
Chemicals and allied products	3	4	222,240	47,645	11,699	11,699	314	8,000	4,307	12,700	15,362
Transportation, communication, electric, gas, and sanitary services	14	24	355,715	261,369	41,140	44,489	43	75,021	19,073	172,840	93,417
Water transportation	10	17	341,529	204,177	39,022	39,026	43	71,090	15,142	145,224	89,285
Wholesale and retail trade	21	27	286,772	370,603	20,148	20,472	356	7,578	6,712	81,415	106,185
Wholesale trade	19	25	274,159	352,584	18,592	18,916	356	7,070	6,712	76,749	90,289
Finance, insurance, and real estate	96	128	918,558	297,556	103,323	104,073	2,318	6,865	5,872	140,880	278,501
Credit agencies other than banks	4	4	181,914	6,685	3,948	3,948	541	1,733	1,649	23,560	150,622
Holding and other investment companies	11	20	133,633	12,819	12,428	12,991	1,080	3,661	2,752	14,458	11,046
Insurance carriers	61	71	524,123	244,555	77,649	77,784	586	1,038	1,038	75,171	105,614
Services	71	72	109,830	192,779	9,317	9,620	258	5,615	5,484	10,757	169,038
Business services	56	56	7,151	1,867	423	531	86	—	—	1,542	123
Nature of business not allocable	9	9	140,026	4,739	485	494	—	—	—	4,960	3,893
Inactive	31	41	3,035	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe, Total											
All industries	**2,171**	**12,249**	**76,536,707**	**81,936,573**	**7,297,474**	**8,078,103**	**2,755,638**	**2,373,253**	**1,949,250**	**11,337,135**	**15,928,097**
Agriculture, forestry, and fishery	25	58	68,797	50,421	6,077	7,657	1,997	997	560	5,158	4,900
Mining	47	90	375,558	378,806	47,396	49,645	17,001	20,053	13,200	27,875	50,309
Metal mining	7	9	48,781	31,658	7,467	7,600	3,875	269	269	2,681	676
Crude petroleum and natural gas	36	65	261,625	302,980	35,333	37,296	11,598	18,336	11,509	19,370	42,793
Contract construction	52	126	461,071	717,879	14,287	36,517	13,017	4,222	2,647	25,009	60,406
Manufacturing	1,093	3,989	43,536,494	50,958,580	5,063,847	5,518,020	2,065,571	1,508,612	1,241,065	4,917,378	8,827,553
Food and kindred products	63	295	2,438,167	3,494,522	253,927	275,808	96,264	83,088	66,680	101,922	167,504
Chemicals and allied products	170	737	5,916,026	6,129,943	741,718	791,033	275,830	193,899	152,482	539,633	1,031,344
Petroleum refining and related industries	19	79	8,024,185	10,479,933	140,372	254,212	33,456	28,928	26,422	1,128,832	2,362,712
Primary metal industries	57	104	785,562	707,685	48,854	59,326	20,839	13,131	7,887	39,411	141,662
Machinery, except electrical	263	638	7,601,239	7,123,069	1,316,683	1,392,981	581,094	437,276	321,112	665,751	1,498,368
Electrical equipment and supplies	185	510	4,499,086	5,183,727	419,572	457,696	162,991	142,162	108,979	702,615	928,134
Motor vehicles and equipment	31	91	4,502,640	5,223,661	579,230	610,186	256,390	184,545	172,466	799,341	597,050
Scientific instruments, photographic equipment, watches and clocks	95	227	1,264,156	3,022,837	196,650	209,633	76,423	76,071	63,141	151,138	371,489
Transportation, communication, electric, gas, and sanitary services	109	209	976,215	1,272,417	34,564	50,847	7,073	8,617	4,453	135,572	85,095
Water transportation	39	71	717,552	1,069,262	24,716	33,675	1,640	6,679	2,906	104,279	63,783
Wholesale and retail trade	784	2,911	13,777,409	20,003,989	1,213,149	1,395,805	422,911	408,471	341,055	1,338,180	3,754,726
Wholesale trade	667	2,351	10,903,858	16,177,023	871,367	1,026,042	290,959	274,614	213,610	1,211,296	3,152,522
Drugs, chemicals, and allied products	89	314	999,931	1,149,671	177,933	185,138	43,982	59,725	50,651	100,100	256,422
Retail trade	130	453	2,429,579	3,377,655	316,264	336,650	120,572	129,444	124,848	82,619	525,994
General merchandise stores	19	37	1,036,515	789,065	157,579	170,441	58,566	81,714	81,616	6,222	50,417
Finance, insurance, and real estate	404	972	12,866,819	2,534,426	489,624	529,767	67,163	278,876	246,312	4,417,710	2,329,242
Banking	44	83	4,614,708	376,371	27,159	28,775	8,977	4,451	3,978	3,532,949	1,122,341
Credit agencies other than banks	71	138	2,178,293	219,463	52,972	65,888	13,939	22,284	19,311	185,901	406,600
Holding and other investment companies	172	315	3,773,163	661,190	365,701	373,861	31,932	244,105	216,559	563,660	713,411
Insurance carriers	33	64	1,042,644	519,544	14,747	18,059	2,721	68	68	64,866	35,656
Services	363	1,275	3,455,023	5,467,695	376,785	432,888	148,081	118,791	91,335	432,907	761,004
Business services	221	653	2,000,646	3,533,481	271,756	290,604	102,042	93,001	70,757	233,846	256,013
Amusement and recreation services	30	172	180,968	295,818	20,259	23,658	6,804	3,902	3,362	10,107	43,474
Nature of business not allocable	162	334	749,954	552,361	51,747	56,958	12,826	12,115	8,622	36,895	43,266
Inactive	685	2,285	269,367	—	—	—	—	12,499	—	452	11,597
Austria											
All industries	**173**	**217**	**813,063**	**1,573,078**	**104,998**	**111,749**	**36,566**	**34,009**	**32,871**	**72,810**	**101,186**
Contract construction	3	3	2,565	2,475	−1,864	145	58	—	—	—	17
Manufacturing	58	68	315,757	730,463	23,682	27,294	9,913	5,813	5,238	54,378	46,054
Food and kindred products	3	4	7,266	195	1,704	1,969	701	1,030	907	24	2,167
Chemicals and allied products	15	15	5,674	12,416	1,227	1,323	533	359	344	268	965
Petroleum refining and related industries	4	4	67,810	154,618	123	589	316	—	—	249	14,721
Machinery, except electrical	11	11	27,105	37,566	7,087	7,089	2,923	573	334	9,543	2,821
Electrical equipment and supplies	6	8	39,867	45,322	2,659	2,716	1,032	—	—	11,049	6,393
Scientific instruments, photographic equipment, watches and clocks	3	3	12,356	154,991	320	347	170	191	116	979	858
Transportation, communication, electric, gas, and sanitary services	5	5	6,596	7,951	954	960	94	704	704	119	926
Wholesale and retail trade	69	76	282,336	751,668	64,346	65,110	19,222	24,304	23,978	7,359	35,868
Wholesale trade	58	64	128,054	411,636	20,564	21,049	7,307	6,100	5,785	7,280	28,669
Drugs, chemicals, and allied products	12	14	9,206	10,219	2,899	2,959	713	130	117	614	938
Retail trade	9	9	153,069	337,551	43,768	44,030	11,904	18,204	18,192	69	6,732
Finance, insurance, and real estate	12	12	144,681	9,877	39	245	56	—	—	733	4,431
Insurance carriers	8	8	988	609	−206	—	—	—	—	386	84
Services	20	21	55,896	68,600	17,480	17,632	6,996	3,005	2,952	9,714	13,570
Business services	11	11	51,697	59,756	16,532	16,571	6,422	2,724	2,707	9,709	8,493
Amusement and recreation services	4	4	1,300	6,389	9	43	23	36	10	6	4,530
Inactive	28	30	2,876	—	—	—	—	12	—	—	12

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe—Continued											
Belgium											
All industries	**464**	**711**	**5,387,451**	**4,988,626**	**231,417**	**329,093**	**107,314**	**52,316**	**47,020**	**459,999**	**950,643**
Contract construction	5	6	18,198	20,126	−276	554	153	9	—	2,265	1,286
Manufacturing	219	277	3,176,820	2,888,371	56,121	226,729	74,412	31,294	29,840	293,275	726,036
Food and kindred products	19	21	60,598	106,505	8,292	8,615	3,389	384	384	2,411	2,458
Chemicals and allied products	44	57	527,102	468,562	60,788	61,885	23,417	16,883	16,552	59,075	224,244
Petroleum refining and related industries	5	5	499,993	515,713	−48,245	763	354	—	—	61,182	177,832
Primary metal industries	4	4	18,105	13,046	7,729	7,807	2,942	326	326	2,419	6,298
Machinery, except electrical	48	54	392,738	371,651	41,346	43,952	11,207	2,473	2,425	42,746	88,219
Electrical equipment and supplies	28	32	568,442	558,555	26,490	30,254	11,047	6,946	6,946	58,256	82,351
Motor vehicles and equipment	3	3	30,150	28,790	3,091	3,091	1,272	—	—	16,444	4,235
Scientific instruments, photographic equipment, watches and clocks	6	7	7,843	6,912	2,102	2,901	1,141	—	—	1,470	911
Transportation, communication, electric, gas, and sanitary services	9	9	13,655	5,628	−60	209	36	—	—	5,022	535
Wholesale and retail trade	161	196	740,321	1,434,521	34,540	55,552	18,604	10,391	8,075	91,617	166,881
Wholesale trade	126	152	460,831	856,676	33,715	42,883	13,640	6,771	5,738	80,214	100,569
Drugs, chemicals, and allied products	24	27	59,503	114,458	7,662	7,685	2,892	1,140	963	2,935	18,320
Retail trade	28	31	207,463	485,374	−1,574	9,336	3,343	3,620	2,337	5,793	30,125
Finance, insurance, and real estate	35	56	1,007,236	112,477	14,773	16,725	3,520	1,622	290	41,426	31,213
Banking	5	5	764,779	49,094	2,267	2,430	668	—	—	10,902	18,754
Credit agencies other than banks	6	11	134,046	22,601	4,135	4,191	968	241	241	25,393	7,771
Holding and other investment companies	10	12	76,627	31,737	8,226	8,447	1,406	20	20	1,191	2,050
Insurance carriers	7	8	20,727	6,109	682	706	207	29	29	3,038	519
Services	67	77	287,852	389,588	24,318	26,891	10,076	8,984	8,815	25,656	24,668
Business services	42	45	143,571	130,065	24,697	25,265	9,655	8,659	8,659	17,469	23,007
Amusement and recreation services	6	6	902	2,651	39	130	10	—	—	340	587
Nature of business not allocable	12	12	106,590	137,915	2,412	2,432	512	16	(*)	738	24
Inactive	62	77	35,153	—	—	—	—	—	—	—	—
Denmark											
All industries	**165**	**223**	**856,386**	**1,147,311**	**34,200**	**55,936**	**17,320**	**9,892**	**8,961**	**37,450**	**166,539**
Manufacturing	54	59	345,948	547,855	6,644	20,530	6,434	2,187	1,403	9,219	26,366
Food and kindred products	7	11	25,150	47,611	7,026	7,026	2,639	304	302	1,904	2,460
Chemicals and allied products	8	8	15,408	27,938	1,994	2,031	741	474	474	4	2,245
Petroleum refining and related industries	3	3	190,901	290,992	−5,693	1,541	(*)	—	—	169	129
Machinery, except electrical	7	7	24,563	30,578	3,492	3,797	1,187	—	—	388	3,964
Electrical equipment and supplies	9	9	33,069	46,395	2,423	2,919	842	147	147	4,976	11,785
Scientific instruments, photographic equipment, watches and clocks	3	3	282	201	−148	—	—	—	—	123	92
Transportation, communication, electric, gas, and sanitary services	12	12	1,012	874	187	187	32	—	—	63	33
Wholesale and retail trade	72	88	327,612	359,816	9,529	16,241	4,869	2,878	2,759	26,874	123,077
Wholesale trade	59	72	289,242	316,702	6,867	12,955	3,881	1,770	1,651	26,614	113,812
Drugs, chemicals, and allied products	13	14	5,584	9,224	488	577	204	181	68	1,036	1,282
Retail trade	12	13	37,679	41,311	2,623	3,247	974	1,108	1,108	260	8,611
Finance, insurance, and real estate	6	6	50,685	254	−68	77	23	9	9	728	1,538
Services	26	28	76,208	130,224	16,564	17,542	5,911	4,817	4,790	450	15,142
Business services	10	12	60,702	71,124	16,107	16,442	5,391	4,615	4,615	58	13,094
Amusement and recreation services	7	7	787	46,166	222	222	76	87	87	227	1,353
Nature of business not allocable	4	4	1,652	2,095	153	153	52	—	—	—	35
Inactive	18	23	1,498	—	—	—	—	—	—	—	—
France (Includes Andorra)											
All industries	**707**	**1,451**	**9,778,772**	**11,372,084**	**905,910**	**976,848**	**374,021**	**172,200**	**158,612**	**602,503**	**1,329,049**
Agriculture, forestry, and fishery	5	7	5,048	839	778	847	391	—	—	439	289
Mining	5	6	75,856	50,445	15,336	15,376	4,032	12,308	10,252	5,999	15,118
Crude petroleum and natural gas	5	6	75,856	50,445	15,336	15,376	4,032	12,308	10,252	5,999	15,118
Contract construction	16	21	66,589	96,345	3,271	7,401	3,131	1,030	1,030	673	3,066
Manufacturing	308	499	6,862,586	8,012,020	745,349	786,037	293,063	139,297	129,613	423,816	968,419
Food and kindred products	22	50	521,089	474,029	26,080	28,473	11,565	5,998	5,408	11,369	11,226
Chemicals and allied products	73	109	812,606	1,049,862	106,070	115,915	48,943	26,531	20,903	53,488	135,078
Petroleum refining and related industries	4	5	1,095,788	2,038,660	40,418	40,519	6,286	10,702	10,057	90,727	210,095
Primary metal industries	13	13	51,437	44,226	4,582	5,277	2,029	—	—	721	3,495
Machinery, except electrical	64	78	1,683,009	1,582,459	264,391	280,295	110,922	58,735	58,140	133,409	305,125
Electrical equipment and supplies	27	43	551,209	750,292	33,840	38,524	16,258	7,760	7,166	88,085	114,747
Motor vehicles and equipment	9	11	742,258	362,691	74,201	74,201	26,282	435	430	6,931	19,861
Scientific instruments, photographic equipment, watches and clocks	24	26	263,219	427,956	46,933	49,330	18,358	9,859	9,777	3,940	49,895
Transportation, communication, electric, gas, and sanitary services	12	12	21,169	63,057	924	2,559	1,294	15	15	153	998
Wholesale and retail trade	239	384	1,767,111	2,628,344	108,360	128,959	58,327	13,003	12,321	105,968	308,213
Wholesale trade	205	265	1,522,364	2,198,359	95,075	112,097	51,480	11,058	10,557	90,244	284,464
Drugs, chemicals, and allied products	19	26	100,895	171,174	12,080	13,963	5,967	1,941	1,933	7,650	12,501
Retail trade	34	109	216,085	399,175	13,800	14,746	5,799	1,836	1,655	7,113	21,403
General merchandise stores	4	6	16,842	17,086	1,388	1,456	633	244	244	854	4,727
Finance, insurance, and real estate	144	205	622,904	116,582	13,705	15,031	6,534	2,890	2,582	16,634	8,029
Banking	18	18	424,083	33,861	2,138	2,618	959	450	296	315	1,179
Credit agencies other than banks	9	13	74,402	7,513	1,807	1,903	1,150	61	61	1,974	681
Holding and other investment companies	22	27	29,222	17,137	1,391	1,539	295	38	31	1,334	234
Services	86	128	215,301	301,010	14,231	16,337	6,232	3,568	2,774	45,256	17,423
Business services	51	70	100,098	165,707	7,651	8,683	2,848	1,604	1,525	41,600	5,702
Amusement and recreation services	7	10	37,511	40,774	1,843	2,005	881	—	—	1,301	4,895
Nature of business not allocable	27	36	120,068	103,441	3,955	4,301	1,016	25	25	3,565	7,431
Inactive	94	153	22,139	—	—	—	—	64	—	—	64

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe—Continued											
Italy (Includes San Marino)											
All industries	**496**	**871**	**6,891,496**	**6,259,334**	**417,348**	**528,208**	**208,983**	**71,484**	**63,428**	**373,675**	**1,023,037**
Agriculture, forestry, and fishery	7	7	10,261	5,826	902	962	462	347	163	106	1,743
Mining	12	13	32,932	36,435	4,471	5,032	2,502	3,390	—	1,209	10,114
Crude petroleum and natural gas	9	10	23,359	27,145	4,175	4,735	2,325	3,390	—	1,119	7,954
Contract construction	5	5	42,416	31,684	1,704	1,848	854	96	96	1,596	859
Manufacturing	255	382	4,097,888	4,170,136	329,245	390,662	160,527	45,675	42,055	229,371	482,207
Food and kindred products	19	30	276,328	395,629	20,236	27,281	11,071	4,467	3,619	14,150	24,817
Chemicals and allied products	55	70	561,788	542,144	94,259	98,570	30,516	8,383	8,101	12,427	58,465
Petroleum refining and related industries	7	8	549,679	703,853	—9,383	7,485	4	—	—	86,580	135,425
Primary metal industries	5	6	35,146	17,097	3,982	4,139	1,976	86	86	2,106	2,371
Machinery, except electrical	47	60	946,263	719,862	138,858	145,814	75,380	20,795	20,733	28,935	125,487
Electrical equipment and supplies	51	65	567,556	423,161	37,392	44,400	19,031	6,061	5,302	29,968	35,484
Motor vehicles and equipment	6	16	168,373	248,545	10,213	12,050	4,603	542	542	12,021	4,064
Scientific instruments, photographic equipment, watches and clocks	14	15	89,577	225,452	4,533	7,315	2,552	980	903	4,242	10,753
Transportation, communication, electric, gas, and sanitary services	14	14	48,929	30,260	1,142	1,181	836	—	—	6,541	3,337
Water transportation	4	4	32,743	18,401	301	330	440	—	—	—	81
Wholesale and retail trade	160	204	1,356,732	1,640,765	84,535	110,007	38,183	18,377	17,901	53,003	218,040
Wholesale trade	131	169	1,239,151	1,368,993	63,484	86,284	28,067	10,099	9,739	50,321	181,165
Drugs, chemicals, and allied products	27	35	345,987	238,405	44,611	46,152	9,930	5,829	5,475	6,172	39,822
Retail trade	27	29	109,333	246,902	18,471	21,135	8,605	8,278	8,162	2,279	36,669
General merchandise stores	4	4	12,493	15,804	—2,231	—	—	—	—	1,405	120
Finance, insurance, and real estate	31	36	1,083,559	146,846	6,921	7,705	1,991	2,620	2,607	27,482	26,991
Banking	4	5	966,759	133,714	6,416	6,418	1,603	2,478	2,478	20,815	26,456
Credit agencies other than banks	6	6	19,725	3,222	217	230	112	7	7	22	93
Holding and other investment companies	5	5	949	33	11	24	4	—	—	—	1
Services	58	83	146,440	116,186	—15,272	6,795	2,898	950	606	54,166	279,378
Business services	28	32	36,277	41,237	377	913	435	207	60	2,838	728
Amusement and recreation services	11	20	35,277	20,482	1,284	2,480	1,086	743	545	219	4,958
Nature of business not allocable	15	19	49,063	81,197	3,701	4,018	750	—	—	187	370
Inactive	87	108	23,276	—	—	—	—	30	—	14	—
Netherlands											
All industries	**457**	**797**	**5,164,378**	**6,381,758**	**411,211**	**479,917**	**183,663**	**85,982**	**64,864**	**617,046**	**1,214,503**
Agriculture, forestry, and fishery	13	13	19,496	26,261	2,338	2,604	636	145	145	1,052	1,166
Mining	3	4	16,046	6,722	290	301	88	—	—	23	—
Contract construction	11	13	29,712	129,289	3,155	5,265	2,429	—	—	7,250	19,114
Manufacturing	205	285	3,052,558	3,820,659	298,236	338,924	142,799	61,307	48,361	434,306	665,255
Food and kindred products	18	31	154,806	261,743	18,611	20,409	7,828	5,968	5,140	10,483	10,820
Chemicals and allied products	49	66	868,084	745,759	101,102	105,687	40,776	16,215	12,249	189,850	120,571
Petroleum refining and related industries	7	8	764,434	858,289	—23,466	462	96	247	247	121,708	274,898
Primary metal industries	5	6	47,567	38,148	3,714	3,717	1,168	2,015	839	29	13,964
Machinery, except electrical	37	39	427,286	339,929	108,206	112,229	52,294	12,424	12,108	38,958	83,151
Electrical equipment and supplies	30	36	140,100	181,046	14,782	15,682	6,390	6,849	2,643	26,512	63,307
Motor vehicles and equipment	5	5	237,467	560,793	35,191	35,228	14,019	7,979	7,979	8,190	34,142
Scientific instruments, photographic equipment, watches and clocks	15	15	51,398	237,823	10,900	11,130	4,458	3,021	821	18,164	29,120
Transportation, communication, electric, gas, and sanitary services	21	24	98,342	880,366	9,882	11,761	2,462	6,483	2,714	9,127	18,367
Water transportation	6	7	18,118	832,529	5,798	5,974	—	6,456	2,709	871	15,992
Wholesale and retail trade	165	218	728,469	1,185,585	60,633	80,913	24,304	7,747	5,520	75,966	169,399
Wholesale trade	137	180	644,477	948,685	50,467	69,749	19,368	5,289	3,642	73,537	147,594
Drugs, chemicals, and allied products	21	29	128,336	176,537	21,288	21,947	7,016	1,434	992	3,485	16,931
Retail trade	28	28	59,610	166,055	9,449	9,830	4,462	2,458	1,878	2,429	17,681
Finance, insurance, and real estate	50	62	976,067	91,408	13,468	15,502	3,998	5,554	5,127	71,498	272,347
Credit agencies other than banks	15	15	589,050	11,326	3,898	4,024	1,049	1,335	1,026	50,284	255,536
Holding and other investment companies	27	30	309,858	48,523	8,379	9,471	2,343	4,219	4,101	18,925	15,477
Services	54	70	165,608	200,619	21,847	23,118	6,551	3,767	2,910	16,107	66,526
Business services	30	36	29,504	46,031	2,115	2,745	1,253	356	310	5,165	3,958
Amusement and recreation services	7	8	12,162	27,473	1,669	1,701	16	—	—	480	644
Nature of business not allocable	20	20	49,954	40,850	1,362	1,530	395	980	89	1,717	2,329
Inactive	65	88	28,125	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe—Continued											
Spain											
All industries	**239**	**393**	**1,790,502**	**2,415,938**	**212,444**	**231,537**	**63,521**	**54,904**	**48,203**	**140,964**	**292,702**
Agriculture, forestry, and fishery	9	9	5,752	4,002	485	731	213	506	253	—	524
Mining	4	4	10,164	5,257	802	844	176	130	130	61	395
Contract construction	6	7	54,182	51,390	—479	1,316	436	60	60	305	2,005
Manufacturing	122	168	1,133,063	1,799,795	98,422	111,882	32,707	17,440	12,531	113,587	168,443
Food and kindred products	13	16	63,539	94,769	4,432	5,954	1,964	286	15	140	1,417
Chemicals and allied products	39	53	212,988	665,747	20,239	23,823	6,085	4,345	3,449	8,297	24,198
Petroleum refining and related industries	3	3	4,234	5,164	718	722	177	1,761	383	205	1,766
Machinery, except electrical	13	15	72,099	103,341	5,908	6,047	1,165	425	425	24,724	40,266
Electrical equipment and supplies	14	21	438,954	448,956	51,478	51,502	16,833	8,787	6,537	62,232	79,079
Motor vehicles and equipment	3	3	165,677	188,115	—3,076	774	269	—	—	9,533	3,943
Transportation, communication, electric, gas, and sanitary services	3	3	4,747	1,917	195	195	111	—	—	810	34
Wholesale and retail trade	60	95	433,077	420,224	83,285	84,927	19,342	29,780	28,241	22,368	100,437
Wholesale trade	50	79	342,101	335,999	71,592	72,876	16,323	27,993	26,554	18,265	81,906
Drugs, chemicals, and allied products	12	16	65,249	86,441	37,738	37,768	5,489	20,653	20,642	9,848	50,320
Retail trade	9	14	80,176	84,225	10,757	11,114	2,706	1,121	1,121	4,083	18,195
Finance, insurance, and real estate	13	14	23,471	9,383	1,225	2,107	704	758	758	2,326	933
Credit agencies other than banks	3	4	12,687	5,714	1,789	1,789	560	711	711	6	731
Services	29	35	117,969	121,007	28,258	29,212	9,750	6,189	6,189	1,297	19,663
Business services	13	16	107,136	108,191	26,659	27,061	8,986	6,181	6,181	853	19,574
Nature of business not allocable	11	12	1,886	2,963	250	322	82	41	41	137	264
Inactive	39	47	6,191	—	—	—	—	—	—	73	3
Sweden											
All industries	**241**	**439**	**1,677,265**	**1,923,348**	**101,593**	**145,727**	**64,898**	**22,856**	**21,651**	**221,390**	**327,550**
Contract construction	3	3	7,054	15,778	1,129	1,131	611	23	—	619	98
Manufacturing	82	98	493,390	661,651	—5,754	22,573	9,520	4,205	3,341	43,556	104,888
Food and kindred products	3	8	81,147	118,159	3,231	3,314	1,775	—	—	27	501
Chemicals and allied products	16	16	34,628	44,388	2,823	3,152	801	195	177	3,695	3,757
Primary metal industries	3	3	43,101	24,486	—147	505	231	43	43	3,292	5,288
Machinery, except electrical	14	18	91,010	75,430	—14,412	6,994	2,449	1,622	1,589	15,754	6,818
Electrical equipment and supplies	13	13	34,478	47,607	4,203	4,220	2,387	1,550	1,075	3,591	8,979
Scientific instruments, photographic equipment, watches and clocks	9	9	2,012	144,703	128	208	104	26	26	6	2,150
Transportation, communication, electric, gas, and sanitary services	7	9	11,102	6,903	34	69	40	—	—	2,555	415
Water transportation	4	4	9,876	5,817	—31	2	1	—	—	1,700	242
Wholesale and retail trade	108	145	800,770	979,947	61,340	75,726	37,010	7,215	6,908	131,661	174,866
Wholesale trade	91	116	627,172	844,430	26,189	40,238	16,546	3,499	3,215	129,230	138,604
Drugs, chemicals, and allied products	17	18	21,388	44,780	1,392	2,711	1,483	343	215	2,260	3,492
Retail trade	18	26	170,532	129,846	34,784	35,120	20,272	3,716	3,693	1,855	33,697
Finance, insurance, and real estate	9	10	110,585	10,768	4,462	4,549	2	51	51	15,860	553
Services	38	45	182,691	202,763	35,288	36,406	17,951	11,354	11,351	21,471	39,165
Business services	15	19	146,398	176,396	34,681	34,880	17,660	11,349	11,349	11,011	36,661
Amusement and recreation services	9	10	2,279	5,439	256	268	27	—	—	305	1,957
Nature of business not allocable	9	14	65,165	45,537	5,094	5,272	—235	7	(*)	5,667	7,565
Inactive	58	115	6,508	—	—	—	—	—	—	—	—
Switzerland											
All industries	**589**	**978**	**5,596,941**	**4,688,350**	**531,654**	**560,030**	**109,391**	**238,694**	**160,459**	**607,971**	**1,790,263**
Contract construction	3	4	490	220	—16	35	18	—	—	174	—
Manufacturing	131	165	1,001,950	1,153,391	108,665	126,612	35,077	55,956	29,386	130,825	268,028
Food and kindred products	6	9	50,746	55,201	11,445	11,445	3,761	9,166	6,232	4,987	9,554
Chemicals and allied products	26	30	109,263	54,024	9,338	9,630	2,325	2,789	1,690	23,536	19,031
Petroleum refining and related industries	3	5	91,027	39,883	—1,492	43	9	—	—	9,259	22,151
Machinery, except electrical	19	25	154,279	165,997	19,100	20,835	3,793	5,356	5,278	11,993	37,460
Electrical equipment and supplies	12	16	127,498	124,977	6,007	14,730	3,330	22,922	5,554	22,600	78,717
Scientific instruments, photographic equipment, watches and clocks	26	29	78,466	219,865	5,667	7,130	1,459	895	884	10,936	19,636
Transportation, communication, electric, gas, and sanitary services	15	18	38,013	17,115	760	763	56	303	303	1,346	1,325
Wholesale and retail trade	211	291	1,966,547	2,773,274	229,719	232,940	34,885	94,083	76,326	248,804	1,069,911
Wholesale trade	187	247	1,606,771	2,265,273	202,143	204,783	31,406	75,423	60,682	209,884	786,538
Drugs, chemicals, and allied products	27	33	118,340	141,630	29,714	29,765	4,404	15,799	15,342	34,914	79,771
Retail trade	22	34	329,002	483,073	25,632	25,986	3,137	16,002	14,544	38,416	278,065
Finance, insurance, and real estate	151	205	2,166,301	506,865	122,975	127,757	21,198	51,197	35,489	173,917	382,663
Banking	27	27	280,810	20,799	2,153	2,155	348	27	23	908	4,079
Credit agencies other than banks	26	31	236,545	57,751	16,565	18,287	1,552	3,667	3,590	33,556	45,743
Holding and other investment companies	72	86	1,151,078	339,401	93,906	96,035	17,463	45,093	29,525	117,992	322,856
Insurance carriers	4	4	63,193	34,473	524	524	16	—	—	8,793	—
Services	121	147	355,514	224,083	67,101	68,248	17,436	35,597	18,246	45,238	64,232
Business services	66	83	297,119	197,804	61,505	61,676	15,733	32,468	16,375	35,347	58,384
Amusement and recreation services	7	9	1,136	3,641	477	481	61	291	82	260	441
Nature of business not allocable	31	37	57,640	12,597	2,376	3,388	698	1,514	709	7,557	4,060
Inactive	98	109	1,461	—	—	—	—	44	—	—	44

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe—Continued											
United Kingdom											
All industries	**1,308**	**3,681**	**20,350,105**	**20,423,189**	**2,455,983**	**2,613,725**	**849,206**	**911,358**	**740,161**	**2,714,091**	**4,323,451**
Agriculture, forestry, and fishery	14	17	13,497	9,772	2,253	2,471	286	—	—	2,175	440
Mining	28	34	160,665	93,467	19,673	20,204	8,032	1,369	1,369	10,951	17,487
Metal mining	3	5	36,664	23,168	6,129	6,219	3,169	194	194	2,672	350
Crude petroleum and natural gas	21	25	97,033	59,333	11,262	11,667	3,834	1,099	1,099	8,239	16,337
Contract construction	29	43	157,545	215,204	7,967	15,354	4,729	1,053	1,053	10,866	27,765
Manufacturing	665	1,099	11,056,420	13,477,520	1,785,897	1,872,722	686,973	599,812	465,381	1,722,466	3,042,195
Food and kindred products	36	53	793,992	1,301,507	111,475	113,597	36,493	34,752	32,062	27,274	65,410
Chemicals and allied products	101	157	1,528,825	1,372,777	146,402	157,520	53,272	53,514	40,343	59,441	208,432
Petroleum refining and related industries	7	11	2,159,459	2,935,725	120,130	121,848	1,042	1,308	1,308	522,003	879,231
Primary metal industries	35	47	278,366	294,556	24,724	26,350	8,487	9,264	5,454	6,432	21,537
Machinery, except electrical	149	185	2,108,670	1,958,667	310,165	328,460	121,584	204,720	108,833	258,161	478,144
Electrical equipment and supplies	93	141	883,712	976,860	84,101	93,736	35,312	21,101	18,585	153,812	208,529
Motor vehicles and equipment	15	19	646,280	941,188	85,221	104,101	39,022	3,748	1,303	240,046	111,963
Scientific instruments, photographic equipment, watches and clocks	56	65	534,944	701,254	71,757	75,234	34,449	36,887	29,493	60,123	137,807
Transportation, communication, electric, gas, and sanitary services	38	57	560,031	174,294	19,487	25,726	1,356	150	148	79,047	46,725
Water transportation	20	34	510,888	143,042	15,080	21,167	723	(*)	(*)	71,346	43,529
Wholesale and retail trade	358	566	3,022,367	4,076,606	226,061	253,600	74,347	82,664	68,787	336,720	736,008
Wholesale trade	293	430	2,025,915	3,329,767	104,536	128,016	27,282	31,661	18,520	305,067	679,342
Drugs, chemicals, and allied products	28	35	12,976	21,811	3,378	4,048	1,416	1,506	1,303	348	3,544
Retail trade	57	105	783,510	602,977	113,725	114,942	43,525	51,023	50,267	9,855	36,877
General merchandise stores	13	13	573,305	112,299	98,290	98,348	38,006	47,907	47,820	9	25,627
Finance, insurance, and real estate	113	188	3,600,913	755,770	245,921	255,052	15,705	186,497	178,444	362,440	303,007
Banking	12	16	926,978	67,504	11,240	12,208	4,064	326	326	22,540	14,683
Credit agencies other than banks	18	25	380,148	41,314	8,103	9,989	4,364	2,527	681	16,430	10,041
Holding and other investment companies	56	77	1,408,594	141,715	210,728	214,475	4,466	182,795	176,595	291,145	224,940
Insurance carriers	14	18	696,166	378,567	8,190	9,708	614	—	—	25,317	33,535
Services	195	397	1,441,688	1,524,544	121,349	139,881	49,492	20,356	17,652	175,272	125,843
Business services	119	212	797,553	700,106	49,051	61,432	22,936	9,508	7,206	86,866	53,030
Amusement and recreation services	24	60	69,681	109,555	12,156	13,271	4,224	2,518	2,508	5,851	16,042
Nature of business not allocable	57	93	202,683	96,012	27,373	28,715	8,285	9,003	7,327	14,097	14,946
Inactive	389	1,188	134,297	—	—	—	—	10,433	—	58	9,035
West Germany											
All industries	**871**	**1,622**	**13,301,636**	**15,928,334**	**1,630,431**	**1,733,313**	**671,516**	**623,963**	**539,532**	**1,411,532**	**2,301,592**
Agriculture, forestry, and fishery	4	4	12,796	3,667	—205	43	7	—	—	1,319	737
Mining	10	12	47,557	165,730	1,856	1,963	1,103	1,402	166	1,198	4,430
Crude petroleum and natural gas	8	9	42,942	156,107	1,629	1,694	981	1,239	28	340	2,163
Contract construction	16	17	26,543	38,282	—2,272	1,499	430	1,951	409	1,171	5,226
Manufacturing	413	608	10,010,349	10,790,140	1,399,101	1,452,585	589,528	528,795	460,609	1,092,719	1,690,346
Food and kindred products	22	34	345,842	569,422	36,123	42,063	13,577	18,997	11,708	25,621	31,144
Chemicals and allied products	64	87	1,008,945	964,436	166,613	176,676	64,026	62,011	46,756	52,761	163,145
Petroleum refining and related industries	7	11	1,806,661	1,638,269	62,787	68,889	24,592	14,543	14,414	111,292	242,767
Primary metal industries	10	10	108,723	80,381	4,887	5,230	1,621	940	855	6,292	13,357
Machinery, except electrical	101	120	1,641,363	1,707,214	433,219	434,977	197,294	129,896	111,065	95,986	344,128
Electrical equipment and supplies	69	91	893,318	1,329,445	130,489	132,391	43,414	55,133	50,144	156,888	176,126
Motor vehicles and equipment	12	20	2,326,228	2,394,867	357,725	359,763	164,084	160,372	156,688	500,745	401,498
Scientific instruments, photographic equipment, watches and clocks	40	49	214,633	608,659	40,496	42,064	13,015	24,020	20,929	50,981	116,936
Transportation, communication, electric, gas, and sanitary services	28	31	14,643	20,107	—963	880	222	850	459	6,839	2,839
Water transportation	11	13	1,705	8,732	143	173	—	195	169	4,280	292
Wholesale and retail trade	320	457	1,470,074	2,608,157	149,942	186,268	61,798	65,215	56,184	171,485	495,025
Wholesale trade	288	407	1,345,742	2,252,706	135,804	169,575	55,823	60,043	51,357	161,683	480,105
Drugs, chemicals, and allied products	27	30	90,940	89,346	8,998	9,362	2,902	4,063	2,655	28,280	19,564
Retail trade	36	38	109,714	305,334	10,681	12,920	4,635	4,914	4,727	9,253	12,383
General merchandise stores	5	5	5,897	16,550	—362	123	—	—	—	99	1,834
Finance, insurance, and real estate	59	84	1,409,919	213,916	55,377	57,178	10,528	15,126	14,491	100,666	24,014
Banking	3	3	503,910	31,922	1,868	1,868	923	1,158	842	40,553	4,328
Credit agencies other than banks	19	19	437,656	50,348	17,973	18,129	4,106	11,177	11,016	23,451	20,057
Holding and other investment companies	22	28	290,887	83,468	27,391	27,684	4,027	1,865	1,707	21,876	11,057
Insurance carriers	6	11	72,609	55,436	1,935	3,099	1,331	39	39	4,741	554
Services	109	163	265,240	2,064,153	24,253	28,145	6,744	8,311	6,819	32,893	70,769
Business services	55	75	115,005	1,727,484	11,814	13,671	3,090	3,937	3,727	18,252	11,217
Amusement and recreation services	9	21	17,694	28,563	2,504	2,794	354	148	50	480	6,785
Nature of business not allocable	47	55	42,362	24,181	3,342	4,751	1,155	412	395	2,935	5,784
Inactive	134	191	2,152	—	—	—	—	1,900	—	308	2,423

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe—Continued											
East European Countries											
All industries	20	42	726,381	889,791	39,627	40,926	10,561	17,745	17,057	61,881	281,429
Manufacturing	7	8	548,876	824,919	2,956	4,208	180	499	96	51,717	262,455
Chemicals and allied products	3	3	1,963	3,032	395	395	144	146	96	1	2,661
Wholesale and retail trade	4	4	144,788	38,694	29,584	29,590	9,918	17,180	16,896	1,186	17,545
Wholesale trade	3	3	733	1,686	240	245	89	440	156	1,186	805
Finance, insurance, and real estate	5	6	9,534	4,315	1,783	1,824	9	—	—	4,017	23
Services	4	4	14,215	6,664	1,027	1,027	264	65	65	2,444	251
Inactive	7	13	25	—	—	—	—	—	—	—	—
Africa, Total											
All industries	418	1,270	7,156,794	5,369,436	768,627	855,499	282,275	340,761	232,919	1,710,099	946,890
Agriculture, forestry, and fishery	7	8	43,113	30,505	4,247	4,353	1,763	3,250	2,068	23,902	8,083
Mining	27	39	120,586	99,004	18,621	22,104	8,455	12,857	10,761	19,215	16,692
Metal mining	9	14	93,986	73,875	20,898	21,504	8,245	12,777	10,753	7,553	11,284
Crude petroleum and natural gas	13	16	22,320	21,171	−1,433	401	166	80	8	7,600	4,652
Contract construction	13	18	18,231	65,340	−492	1,659	394	2,033	130	43,592	14,511
Manufacturing	161	283	1,629,753	1,903,102	356,581	383,838	225,980	77,659	71,941	106,949	309,154
Food and kindred products	15	20	70,277	66,401	4,601	5,848	1,846	139	139	9,860	4,000
Chemicals and allied products	38	69	143,151	142,534	22,496	24,208	9,464	6,954	6,091	2,442	19,951
Petroleum refining and related industries	7	13	575,138	605,211	285,062	285,830	196,316	51,613	51,613	2,780	117,662
Primary metal industries	10	14	54,942	42,905	17,068	17,178	1,871	6,073	2,537	9,442	23,026
Machinery, except electrical	39	48	132,125	155,641	9,138	10,342	4,528	1,297	630	3,696	45,622
Electrical equipment and supplies	14	26	82,986	111,671	4,696	5,485	1,419	860	457	2,087	33,278
Motor vehicles and equipment	6	9	262,885	341,778	−13,795	946	123	—	—	28,835	28,226
Scientific instruments, photographic equipment, watches and clocks	6	8	16,222	162,731	2,202	2,410	1,002	663	593	822	2,959
Transportation, communication, electric, gas, and sanitary services	67	195	2,804,953	1,517,866	207,111	241,413	3,385	211,114	116,951	1,118,909	364,401
Water transportation	49	135	2,132,468	1,241,375	152,236	179,636	3,311	168,422	106,482	926,082	278,936
Wholesale and retail trade	120	257	1,364,457	1,367,187	134,763	145,507	31,131	24,989	23,345	269,285	157,072
Wholesale trade	110	230	1,335,508	1,329,466	131,164	141,611	29,588	24,374	22,806	269,079	148,174
Drugs, chemicals, and allied products	13	14	25,157	31,970	3,129	3,439	1,618	617	614	177	3,659
Retail trade	15	26	28,418	37,241	3,603	3,896	1,543	615	539	166	8,341
Finance, insurance, and real estate	43	81	983,583	77,334	36,812	40,058	5,182	2,744	2,166	105,691	51,017
Banking	3	7	272,065	23,795	9,065	9,104	3,857	1,136	1,136	15,213	8,438
Holding and other investment companies	13	14	631,918	32,964	25,292	26,503	161	136	136	81,008	40,276
Insurance carriers	6	11	29,939	8,660	2,010	2,023	613	1,147	570	2,643	1,693
Services	39	73	94,290	294,569	12,522	14,907	5,453	5,854	5,306	8,742	20,419
Business services	15	30	68,311	266,477	9,253	10,543	4,289	4,656	4,383	746	14,096
Amusement and recreation services	4	10	3,993	6,594	1,216	1,223	455	329	169	2,488	2,105
Nature of business not allocable	32	40	32,987	14,528	−1,538	1,660	531	250	250	8,005	2,568
Inactive	152	277	64,842	—	—	—	—	12	—	5,809	2,973
Liberia											
All industries	108	336	4,467,024	2,290,531	319,411	366,325	12,668	244,451	144,225	1,534,874	489,543
Agriculture, forestry, and fishery	4	4	34,287	27,348	3,497	3,507	1,416	3,000	1,818	23,884	7,859
Mining	5	8	36,392	26,980	8,375	9,337	3,486	6,233	5,263	5,202	5,467
Crude petroleum and natural gas	3	5	8,485	1,159	−959	3	—	—	—	2,255	330
Contract construction	3	6	4,061	5,057	−599	290	22	33	33	—	37
Manufacturing	11	12	117,653	61,986	7,438	10,078	2,275	8,192	4,727	43,286	13,604
Transportation, communication, electric, gas, and sanitary services	64	189	2,799,546	1,515,673	207,056	241,323	3,383	211,114	116,951	1,116,209	364,286
Water transportation	48	133	2,127,446	1,240,035	152,218	179,618	3,309	168,422	106,482	923,509	278,852
Wholesale and retail trade	11	33	700,714	592,055	68,332	69,521	260	13,540	13,203	238,900	43,779
Wholesale trade	10	32	700,046	591,476	68,298	69,486	251	13,540	13,203	238,900	43,717
Finance, insurance, and real estate	9	12	680,447	45,932	27,300	30,273	1,702	1,236	1,236	93,962	4,994
Services	9	13	34,043	11,429	742	1,997	125	1,103	994	2,819	4,703
Business services	5	8	22,146	7,202	713	1,100	—	1,103	994	124	3,029
Nature of business not allocable	4	8	21,955	4,069	−2,730	—	—	—	—	7,574	509
Inactive	29	51	37,925	—	—	—	—	—	—	3,037	190

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Africa—Continued											
South Africa, Republic of (Includes South-West Africa)											
All industries	**272**	**556**	**1,674,334**	**1,692,529**	**134,195**	**161,552**	**63,814**	**43,077**	**39,103**	**85,190**	**299,305**
Mining	10	14	48,905	45,101	11,514	11,595	4,469	5,968	5,498	2,018	5,503
Metal mining	3	5	45,125	43,414	11,277	11,357	4,425	5,888	5,491	529	4,666
Contract construction	3	3	2,000	14,735	−56	6	4	—	—	14,308	—
Manufacturing	126	184	1,007,399	1,308,182	82,971	100,748	38,970	26,920	25,151	49,762	224,008
Food and kindred products	9	12	44,235	54,756	4,647	5,098	1,812	139	139	4,147	3,127
Chemicals and allied products	32	43	106,951	118,559	17,993	19,493	7,502	6,093	5,229	2,036	17,909
Petroleum refining and related industries	3	3	221,430	179,021	33,933	33,933	13,587	11,792	11,792	1,574	76,371
Primary metal industries	6	7	23,138	17,942	3,475	3,475	1,512	544	474	2,129	1,439
Machinery, except electrical	38	42	121,686	144,834	8,013	9,065	3,928	1,251	596	3,494	40,677
Electrical equipment and supplies	8	10	65,362	95,027	3,483	3,541	952	—	—	897	31,049
Motor vehicles and equipment	6	7	260,828	341,338	−13,137	946	123	—	—	28,835	27,889
Scientific instruments, photographic equipment, watches and clocks	6	7	14,074	160,249	2,010	2,218	916	593	593	821	2,631
Transportation, communication, electric, gas, and sanitary services	3	3	5,022	1,340	90	90	2	—	—	2,572	85
Wholesale and retail trade	80	107	339,538	235,071	23,816	31,675	13,527	4,243	3,388	10,296	53,549
Wholesale trade	73	95	321,833	209,006	21,422	29,121	12,400	3,761	2,907	10,129	45,886
Drugs, chemicals, and allied products	11	11	23,212	29,138	2,779	3,089	1,499	598	595	177	3,577
Retail trade	9	11	17,175	25,584	2,398	2,554	1,127	481	481	127	7,106
Finance, insurance, and real estate	30	52	208,414	19,545	6,438	6,533	2,232	1,350	813	3,832	1,806
Holding and other investment companies	11	12	17,297	1,228	270	301	91	36	36	178	80
Insurance carriers	4	5	19,339	3,689	1,808	1,808	613	1,106	570	2,344	1,172
Services	26	38	47,846	62,623	9,095	10,027	4,266	4,335	4,002	2,005	12,257
Business services	8	12	41,491	53,210	7,545	8,444	3,598	3,553	3,388	577	9,655
Amusement and recreation services	4	5	1,027	4,177	279	287	112	329	169	1,398	2,105
Nature of business not allocable	17	18	7,113	5,932	423	877	343	250	250	379	2,000
Inactive	87	136	7,568	—	—	—	—	12	—	—	12
Asia, Total											
All industries	**654**	**1,612**	**7,170,425**	**6,951,288**	**921,722**	**1,000,537**	**334,883**	**327,249**	**248,400**	**1,685,504**	**2,018,523**
Agriculture, forestry, and fishery	7	11	76,550	26,389	2,040	2,721	1,216	—	—	1,504	511
Mining	15	20	47,229	23,668	508	2,976	399	607	496	7,291	3,616
Crude petroleum and natural gas	7	9	12,790	12,348	1,642	1,770	70	—	—	3,779	2,371
Contract construction	14	21	56,880	56,873	7,423	9,185	1,200	1,019	334	11,191	7,297
Manufacturing	322	616	3,681,944	3,550,260	508,828	555,755	189,480	117,392	71,930	811,487	838,376
Food and kindred products	23	41	155,861	200,862	13,886	16,755	6,784	6,965	2,044	20,705	22,909
Chemicals and allied products	98	210	620,516	459,693	95,384	106,135	40,381	33,556	30,059	35,877	106,688
Petroleum refining and related industries	5	18	655,776	380,845	12,382	17,370	2,399	2,319	757	140,396	170,554
Primary metal industries	9	10	51,794	113,490	−2,444	2,812	1,141	3,005	588	1,797	12,720
Machinery, except electrical	33	42	917,216	856,676	229,447	231,559	89,242	30,074	5,294	45,213	160,997
Electrical equipment and supplies	68	110	528,597	753,658	94,980	104,004	22,336	24,136	19,670	470,661	268,233
Motor vehicles and equipment	5	11	80,660	67,616	13	2,899	270	1,193	230	13,358	12,569
Scientific instruments, photographic equipment, watches and clocks	19	25	61,479	82,527	12,316	12,946	5,702	1,242	1,072	20,519	22,733
Transportation, communication, electric, gas, and sanitary services	37	52	256,673	109,084	22,916	24,117	3,975	14,382	14,134	91,966	18,872
Water transportation	8	9	24,051	1,044	1,620	1,804	301	353	194	13,395	2,465
Wholesale and retail trade	195	360	1,604,935	2,756,524	260,900	277,132	96,976	133,890	112,679	362,285	843,575
Wholesale trade	176	324	1,507,116	2,568,324	245,285	261,203	91,595	130,959	110,218	305,446	778,614
Drugs, chemicals, and allied products	32	56	126,040	170,292	19,525	20,556	7,470	6,719	6,122	17,398	33,980
Retail trade	19	25	77,625	171,575	10,913	11,151	4,485	2,528	2,287	15,476	50,806
Finance, insurance, and real estate	73	124	901,298	229,256	93,003	100,762	35,317	53,516	45,219	342,463	248,797
Banking	9	10	417,474	23,491	2,211	2,271	355	110	110	105,974	113,775
Credit agencies other than banks	9	13	133,132	12,508	2,625	2,707	732	199	199	52,462	52,601
Holding and other investment companies	34	39	84,513	100,089	69,217	75,784	29,429	51,561	43,711	123,809	60,096
Insurance carriers	4	18	32,422	20,543	1,643	1,751	748	389	320	15,976	937
Services	90	142	168,877	187,540	25,421	26,712	6,028	5,943	3,526	37,201	33,811
Business services	59	91	112,838	131,966	11,619	12,493	4,027	2,210	1,991	13,288	22,460
Amusement and recreation services	6	15	5,995	5,722	534	752	171	593	269	1,328	1,951
Nature of business not allocable	31	37	12,193	11,694	683	1,177	293	83	83	552	2,019
Inactive	158	229	363,845	—	—	—	—	416	—	19,564	21,648
Middle East, Total											
All industries	**123**	**183**	**824,055**	**502,485**	**172,260**	**176,950**	**75,096**	**97,633**	**83,361**	**255,373**	**161,998**
Mining	4	6	6,479	5,797	1,049	1,100	86	212	212	3,429	739
Crude petroleum and natural gas	3	5	5,388	4,181	711	762	39	—	—	3,088	527
Manufacturing	51	65	147,136	113,864	16,204	17,534	4,721	3,899	3,091	8,601	21,416
Chemicals and allied products	19	25	49,804	35,427	6,673	7,016	1,671	2,430	1,660	602	8,620
Electrical equipment and supplies	18	18	50,036	42,621	2,617	3,105	1,300	96	96	4,949	5,437
Wholesale and retail trade	31	37	66,741	237,645	85,179	85,539	38,832	51,813	43,503	122,031	89,715
Wholesale trade	28	34	58,063	163,940	82,995	83,351	37,720	51,813	43,503	122,031	61,284
Drugs, chemicals, and allied products	7	7	2,413	4,982	485	486	216	—	—	332	625
Retail trade	3	3	8,677	73,705	2,184	2,189	1,112	—	—	—	28,431
Finance, insurance, and real estate	21	23	255,177	114,214	65,694	68,061	30,188	41,529	36,375	119,094	45,408
Banking	3	3	121,182	6,003	559	559	171	—	—	26,462	710
Credit agencies other than banks	6	6	10,452	932	193	273	101	52	52	48	214
Holding and other investment companies	6	6	12,369	88,306	62,292	64,578	28,671	41,034	35,883	92,004	44,156
Services	12	13	11,766	6,800	1,337	1,481	610	180	180	134	460
Business services	8	9	5,015	4,554	164	302	36	1	1	134	116
Nature of business not allocable	3	3	1,511	1,794	143	144	47	—	—	(*)	340
Inactive	29	31	314,666	—	—	—	—	—	—	—	2,406

Footnotes at end of table.

•UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Asia—Continued											
Other Asia, Total											
All industries	**588**	**1,429**	**6,346,370**	**6,448,803**	**749,462**	**823,587**	**259,788**	**229,616**	**165,039**	**1,430,131**	**1,856,524**
Agriculture, forestry, and fishery	6	10	75,372	25,669	2,314	2,721	1,216	—	—	1,504	511
Mining	11	14	40,750	17,871	—541	1,877	313	395	284	3,862	2,876
Crude petroleum and natural gas	4	4	7,402	8,167	931	1,008	32	—	—	691	1,844
Contract construction	13	18	44,233	54,107	6,673	8,271	1,040	1,019	334	9,106	6,146
Manufacturing	292	551	3,534,808	3,436,396	492,625	538,221	184,759	113,493	68,839	802,886	816,960
Food and kindred products	23	39	154,557	199,419	13,935	16,755	6,784	6,965	2,044	20,705	22,898
Chemicals and allied products	92	185	570,712	434,267	88,711	99,119	38,710	31,126	28,399	35,276	98,068
Petroleum refining and related industries	5	18	655,776	380,845	12,382	17,370	2,399	2,319	757	140,396	170,554
Primary metal industries	9	10	51,794	113,490	—2,444	2,812	1,141	3,005	588	1,797	12,720
Machinery, except electrical	32	40	913,706	853,623	229,297	231,352	89,242	30,074	5,294	44,989	160,960
Electrical equipment and supplies	52	92	478,561	711,037	92,363	100,899	21,036	24,040	19,574	465,712	262,796
Motor vehicles and equipment	5	11	80,660	67,616	13	2,899	270	1,193	230	13,358	12,569
Scientific instruments, photographic equipment, watches and clocks	17	23	60,960	82,475	12,335	12,946	5,702	1,242	1,072	20,519	22,685
Transportation, communication, electric, gas, and sanitary services	36	50	249,920	90,199	20,738	21,938	3,523	14,382	14,134	91,966	18,508
Water transportation	8	9	24,051	1,044	1,620	1,804	301	353	194	13,395	2,465
Wholesale and retail trade	177	323	1,538,195	2,518,878	175,721	191,593	58,144	82,077	69,175	240,254	753,860
Wholesale trade	161	290	1,449,052	2,404,383	162,290	177,852	53,875	79,146	66,714	183,415	717,330
Drugs, chemicals, and allied products	28	49	123,627	165,311	19,040	20,070	7,255	6,719	6,122	17,066	33,355
Retail trade	16	22	68,948	97,870	8,730	8,962	3,373	2,528	2,287	15,476	22,375
Finance, insurance, and real estate	56	101	646,121	115,042	27,309	32,702	5,129	11,987	8,845	223,369	203,389
Banking	7	7	296,292	17,488	1,652	1,711	184	110	110	79,512	113,065
Credit agencies other than banks	4	7	122,680	11,577	2,432	2,434	631	148	148	52,414	52,387
Holding and other investment companies	29	33	72,145	11,784	6,925	11,206	758	10,527	7,828	31,805	15,940
Insurance carriers	4	18	32,422	20,543	1,643	1,751	748	389	320	15,976	937
Services	85	129	157,111	180,740	24,084	25,231	5,418	5,763	3,346	37,067	33,351
Business services	55	82	107,823	127,412	11,455	12,191	3,991	2,209	1,990	13,154	22,345
Amusement and recreation services	6	14	5,161	5,326	529	747	170	593	269	1,328	1,951
Nature of business not allocable	29	34	10,682	8,901	540	1,033	246	83	83	552	1,680
Inactive	138	199	49,178	—	—	—	—	416	—	19,564	19,243
Hong Kong											
All industries	**236**	**318**	**929,284**	**704,403**	**99,492**	**108,912**	**12,965**	**54,058**	**37,566**	**387,130**	**419,392**
Manufacturing	69	75	160,312	229,618	20,486	23,234	3,201	8,064	5,206	111,323	90,759
Chemicals and allied products	11	11	15,680	14,825	3,399	3,564	583	969	652	3,860	6,108
Machinery, except electrical	6	6	12,613	17,249	1,241	1,425	162	169	169	15,360	4,465
Electrical equipment and supplies	16	18	44,844	80,789	7,290	7,769	976	2,706	2,550	70,485	47,745
Scientific instruments, photographic equipment, watches and clocks	9	9	9,618	5,649	—437	46	9	—	—	587	4,042
Transportation, communication, electric, gas, and sanitary services	11	14	112,857	63,141	15,906	15,910	2,104	11,925	11,925	20,020	7,727
Wholesale and retail trade	80	91	179,153	286,136	35,595	37,022	4,579	22,203	12,534	95,343	140,925
Wholesale trade	67	78	164,135	253,488	30,610	31,878	4,279	20,691	11,236	54,690	128,076
Drugs, chemicals, and allied products	12	14	32,546	29,245	4,789	4,864	615	781	781	10,342	9,927
Retail trade	7	7	8,946	24,158	2,011	2,126	279	1,511	1,298	7	9,345
Finance, insurance, and real estate	31	37	422,479	73,738	19,250	24,347	2,484	8,575	6,326	129,085	146,770
Banking	5	5	270,695	15,309	1,325	1,384	90	—	—	79,512	112,992
Holding and other investment companies	18	20	27,701	6,201	3,983	8,143	33	8,575	6,326	15,559	13,490
Insurance carriers	3	3	2,147	1,995	—100	—	—	—	—	1,426	66
Services	35	37	47,513	48,655	7,834	7,976	540	3,291	1,576	12,067	13,988
Business services	25	26	35,889	40,876	3,176	3,318	415	526	526	7,041	12,935
Nature of business not allocable	5	6	1,512	1,838	421	423	57	—	—	351	396
Inactive	52	56	5,261	—	—	—	—	—	—	18,943	18,826
Japan											
All industries	**214**	**291**	**2,421,968**	**3,016,271**	**417,000**	**431,203**	**169,926**	**97,062**	**69,253**	**149,132**	**738,005**
Manufacturing	83	100	1,340,506	1,240,945	287,129	298,827	120,539	43,743	17,481	63,518	218,118
Food and kindred products	9	12	39,479	52,352	1,000	2,742	997	120	120	726	1,781
Chemicals and allied products	26	32	230,876	139,245	31,762	37,771	16,162	9,403	9,398	6,071	29,923
Petroleum refining and related industries	4	7	23,373	2,746	—969	248	62	1	(?)	1,212	1,636
Primary metal industries	3	3	3,055	2,091	94	101	—	—	—	1	—
Machinery, except electrical	10	10	833,442	764,350	218,400	219,068	86,199	29,448	4,862	12,009	142,022
Electrical equipment and supplies	9	9	59,540	97,075	16,309	16,486	7,871	3,585	2,078	26,409	22,334
Scientific instruments, photographic equipment, watches and clocks	7	7	40,287	58,839	10,221	10,221	4,424	908	744	14,735	16,658
Transportation, communication, electric, gas, and sanitary services	6	6	22,267	4,541	715	1,001	364	313	188	11,467	1,880
Wholesale and retail trade	69	79	940,726	1,661,447	119,343	120,995	44,415	50,843	49,999	41,978	508,928
Wholesale trade	60	69	909,426	1,616,498	113,806	115,400	41,637	49,991	49,393	41,249	495,506
Drugs, chemicals, and allied products	10	10	67,073	107,405	12,580	13,048	6,072	5,808	5,211	6,143	18,949
Retail trade	6	6	17,506	36,835	3,805	3,834	1,903	448	432	10	2,771
Finance, insurance, and real estate	9	11	49,989	16,052	1,920	1,993	1,014	423	392	26,980	1,890
Services	37	41	57,096	83,890	7,569	7,794	3,412	1,715	1,167	4,999	5,651
Business services	20	20	38,437	58,085	4,811	4,957	2,277	1,106	898	2,134	2,773
Amusement and recreation services	4	7	2,432	4,199	663	663	151	593	269	—	1,595
Nature of business not allocable	13	13	5,621	5,044	—2	213	95	21	21	94	462
Inactive	33	38	3,700	—	—	—	—	—	—	95	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Asia—Continued											
Other Asia—Continued											
Philippines											
All industries	149	216	864,379	705,661	46,634	66,624	23,319	31,260	18,805	93,529	153,323
Agriculture, forestry, and fishery	3	4	57,388	24,030	2,413	2,413	1,010	—	—	522	390
Mining	4	4	202	926	6	59	19	43	40	—	22
Manufacturing	73	86	479,829	409,251	33,686	43,209	16,248	19,695	10,374	65,602	99,234
Food and kindred products	9	10	83,580	105,286	10,120	10,604	4,236	6,117	1,520	19,630	15,027
Chemicals and allied products	30	34	68,904	51,312	9,229	10,621	4,015	5,054	3,981	3,213	13,448
Machinery, except electrical	3	4	10,153	9,105	2,449	2,449	644	32	32	37	1,334
Electrical equipment and supplies	6	8	37,492	31,610	—74	750	442	1,219	180	3,322	4,838
Transportation, communication, electric, gas, and sanitary services	12	12	9,180	4,117	2,799	2,892	895	1,940	1,895	977	2,561
Wholesale and retail trade	38	44	220,471	237,521	973	10,847	2,930	6,279	4,205	19,461	28,861
Wholesale trade	35	41	186,581	224,352	—202	9,657	2,409	5,791	3,717	19,299	21,887
Drugs, chemicals, and allied products	9	9	9,816	10,573	—80	386	139	97	97	469	2,664
Retail trade	3	3	33,890	13,168	1,175	1,190	521	488	488	162	6,974
Finance, insurance, and real estate	15	24	70,244	15,160	4,836	4,864	1,239	2,562	1,705	4,330	19,850
Holding and other investment companies	4	5	23,885	3,508	2,314	2,314	408	1,595	1,177	1,796	1,792
Insurance carriers	4	6	5,412	3,353	554	554	145	304	240	2,189	382
Services	13	15	13,553	12,482	1,774	1,916	854	626	471	2,270	1,905
Business services	8	9	8,863	7,567	1,498	1,563	738	446	435	1,346	1,760
Nature of business not allocable	3	3	1,630	1,939	270	270	77	62	62	19	96
Inactive	21	22	7,510	—	—	—	—	—	—	—	—
Oceania, Total											
All industries	603	1,804	7,664,493	8,315,986	713,036	761,196	234,160	197,617	153,342	431,145	917,270
Agriculture, forestry, and fishery	7	32	32,837	2,941	1,133	1,974	24	—	—	372	257
Mining	37	62	897,313	1,006,360	53,335	58,861	3,357	27,190	26,890	17,494	71,029
Metal mining	9	16	490,193	236,223	46,410	46,925	1,288	25,945	25,944	3,269	36,723
Crude petroleum and natural gas	22	33	56,037	27,644	—823	3,630	1,263	300	—	1,740	4,727
Contract construction	19	26	103,277	191,260	2,295	7,147	1,776	302	177	4,962	3,657
Manufacturing	282	503	3,423,435	4,040,835	363,143	384,593	149,518	107,652	74,593	229,284	472,905
Food and kindred products	26	62	259,294	365,773	26,685	31,039	11,373	8,037	4,586	20,870	21,795
Chemicals and allied products	62	119	534,090	589,036	70,445	72,864	26,929	15,267	13,728	34,569	88,079
Petroleum refining and related industries	3	4	58,847	29,466	2,864	3,234	1,818	1,302	1,302	19,295	3,552
Primary metal industries	11	12	273,898	90,699	4,400	4,879	1,695	8,221	1,368	31,673	17,432
Machinery, except electrical	63	77	426,063	466,468	41,206	45,740	17,909	18,639	16,425	22,787	103,604
Electrical equipment and supplies	27	45	193,926	233,456	19,952	21,716	7,834	5,329	4,920	9,255	35,663
Motor vehicles and equipment	7	10	900,052	1,306,394	86,233	89,872	38,385	3,187	3,187	13,866	47,449
Scientific instruments, photographic equipment, watches and clocks	13	15	112,766	264,165	21,002	21,041	9,210	6,449	5,661	2,561	26,855
Transportation, communication, electric, gas, and sanitary services	11	18	50,704	35,212	1,880	2,052	633	694	428	2,685	1,848
Water transportation	4	10	12,847	8,119	865	913	296	117	107	2,646	492
Wholesale and retail trade	210	414	1,544,189	2,281,789	132,355	143,304	48,080	9,265	8,134	62,276	277,583
Wholesale trade	167	265	1,304,402	1,976,314	111,308	119,683	39,157	5,897	5,294	47,852	250,459
Drugs, chemicals, and allied products	25	37	52,223	65,401	1,678	2,452	862	801	705	1,791	4,953
Retail trade	39	130	228,101	287,192	17,920	20,494	7,570	2,908	2,379	12,914	22,408
General merchandise stores	6	7	40,781	75,824	1,856	2,072	706	430	430	146	6,202
Finance, insurance, and real estate	88	191	1,250,978	157,279	117,713	120,069	13,046	31,072	27,360	104,033	44,435
Credit agencies other than banks	13	20	267,281	32,473	9,731	9,834	3,909	1,103	1,103	47,541	8,975
Holding and other investment companies	50	67	628,182	53,326	95,662	95,727	6,879	29,473	25,878	51,776	28,086
Insurance carriers	10	23	137,996	56,593	9,868	11,780	1,278	—	—	3,738	6,465
Services	86	171	231,770	550,997	32,759	34,669	14,185	18,920	14,994	8,993	43,502
Business services	40	63	143,363	164,253	25,724	26,425	10,729	14,998	13,422	3,722	30,169
Amusement and recreation services	16	67	47,822	326,507	4,739	4,954	2,006	2,900	848	3,020	7,695
Nature of business not allocable	30	45	77,523	49,314	8,422	8,526	3,540	765	765	516	1,901
Inactive	143	342	52,468	—	—	—	—	1,757	—	530	154

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Oceania—Continued											
Australia											
All industries	**578**	**1,554**	**7,206,759**	**7,694,112**	**665,366**	**709,128**	**215,659**	**189,588**	**146,956**	**373,226**	**838,406**
Agriculture, forestry, and fishery	6	31	31,988	2,666	1,727	1,974	24	—	—	372	257
Mining	35	53	889,992	1,003,880	54,678	58,861	3,357	27,190	26,890	16,725	70,622
Metal mining	8	15	485,396	235,751	46,410	46,925	1,288	25,945	25,944	3,269	36,397
Crude petroleum and natural gas	22	27	53,547	27,636	13	3,630	1,263	300	—	1,378	4,651
Contract construction	18	22	98,486	181,905	3,836	7,053	1,776	302	177	4,962	3,623
Manufacturing	275	428	3,209,470	3,666,334	331,434	352,450	137,108	101,699	69,812	222,783	450,893
Food and kindred products	22	50	235,986	310,666	24,145	28,497	10,612	7,981	4,530	16,602	20,670
Chemicals and allied products	60	91	496,691	545,855	65,899	67,972	25,192	14,838	13,316	34,033	84,656
Petroleum refining and related industries	3	4	58,847	29,466	2,864	3,234	1,818	1,302	1,302	19,295	3,552
Primary metal industries	11	12	273,898	90,699	4,400	4,879	1,695	8,221	1,368	31,673	17,432
Machinery, except electrical	62	70	422,384	460,261	40,319	44,853	17,673	18,517	16,313	22,603	103,361
Electrical equipment and supplies	25	38	187,769	223,446	18,743	20,492	7,312	5,228	4,819	9,255	35,215
Motor vehicles and equipment	7	8	787,132	1,088,744	68,503	72,142	31,153	977	977	13,610	41,439
Scientific instruments, photographic equipment, watches and clocks	13	14	109,862	260,443	20,162	20,201	8,914	6,449	5,661	2,421	26,661
Transportation, communication, electric, gas, and sanitary services	11	16	49,908	34,837	1,695	1,867	633	694	428	2,664	1,814
Water transportation	4	8	12,051	7,744	680	728	296	117	107	2,625	458
Wholesale and retail trade	196	364	1,408,694	2,074,180	116,538	127,264	42,813	7,509	6,660	54,435	224,456
Wholesale trade	155	226	1,202,735	1,814,432	98,651	106,879	35,218	4,929	4,609	40,132	202,807
Drugs, chemicals, and allied products	22	29	50,079	60,903	1,436	2,135	730	741	646	1,765	4,509
Retail trade	37	121	196,267	243,606	14,826	17,324	6,302	2,119	1,590	12,892	18,068
General merchandise stores	5	5	40,448	75,250	1,931	2,072	706	430	430	146	6,199
Finance, insurance, and real estate	73	164	1,176,690	146,277	115,505	117,810	12,563	31,044	27,332	63,626	42,929
Credit agencies other than banks	10	16	209,233	30,331	8,600	8,702	3,428	1,077	1,077	7,306	7,537
Holding and other investment companies	39	53	626,795	53,262	95,655	95,720	6,876	29,470	25,875	51,747	28,065
Insurance carriers	10	17	124,160	47,845	8,790	10,659	1,278	—	—	3,596	6,465
Services	80	152	212,831	534,734	31,530	33,323	13,845	18,818	14,892	6,637	41,958
Business services	37	55	129,992	154,840	24,992	25,671	10,616	14,905	13,329	1,858	29,309
Amusement and recreation services	15	61	44,789	321,513	4,183	4,392	1,792	2,900	848	2,574	7,048
Nature of business not allocable	28	43	77,504	49,298	8,422	8,526	3,540	765	765	492	1,839
Inactive	130	281	51,195	—	—	—	—	1,567	—	530	15
Puerto Rico and United States Possessions, Total											
All industries	**201**	**438**	**1,816,332**	**1,468,294**	**90,257**	**120,608**	**38,165**	**13,036**	**4,397**	**933,069**	**160,362**
Contract construction	16	22	35,008	50,138	3,292	3,865	830	1,169	327	20,797	4,027
Manufacturing	74	104	961,996	1,006,584	53,133	71,769	23,344	7,230	1,773	814,024	59,984
Food and kindred products	7	8	35,451	68,051	4,921	5,270	1,036	—	—	57,866	125
Chemicals and allied products	17	21	356,676	143,621	−9,202	6,941	1,344	5,101	35	104,551	17,760
Petroleum refining and related industries	3	3	394,703	582,126	34,815	34,815	15,656	300	300	491,490	7,326
Primary metal industries	3	3	17,144	27,365	6,380	6,576	3,127	—	—	26,592	7,051
Electrical equipment and supplies	5	6	32,597	26,389	766	1,108	196	—	—	5,427	9,615
Scientific instruments, photographic equipment, watches and clocks	6	6	13,860	25,504	4,616	4,616	533	413	325	22,075	3,180
Transportation, communication, electric, gas, and sanitary services	14	22	106,153	57,869	659	4,767	1,055	—	—	7,162	3,209
Water transportation	3	4	13,292	19,788	1,558	1,558	244	—	—	1,065	669
Wholesale and retail trade	50	71	209,480	234,915	14,686	18,192	6,013	2,300	1,675	18,146	72,100
Wholesale trade	35	46	166,079	185,919	13,344	14,986	4,901	2,300	1,675	16,795	56,566
Drugs, chemicals, and allied products	4	4	4,237	6,332	735	735	237	75	75	150	1,498
Retail trade	15	24	43,030	48,103	1,285	3,150	1,093	—	—	1,351	14,827
Finance, insurance, and real estate	32	110	432,540	83,838	15,330	17,656	6,021	2,106	500	58,196	20,397
Credit agencies other than banks	10	65	293,540	42,881	13,512	13,550	4,906	463	74	49,238	17,795
Holding and other investment companies	4	4	18,113	4,053	−13	370	90	—	—	175	—
Insurance carriers	8	14	48,969	15,084	948	1,648	270	1,220	20	837	1,223
Services	25	29	32,758	24,438	2,941	3,203	902	210	123	6,574	755
Business services	14	16	6,053	8,808	704	842	219	—	—	947	96
Amusement and recreation services	3	3	9,135	8,838	1,264	1,295	482	—	—	482	58
Nature of business not allocable	5	6	305	170	−498	—	—	—	—	155	11
Inactive	45	63	10,125	—	—	—	—	22	—	−63	−200

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Incorporation and Selected Industry of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and selected industry of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations								
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Puerto Rico and United States Possessions—Continued											
Puerto Rico											
All industries	**178**	**388**	**1,351,325**	**859,347**	**45,658**	**74,873**	**19,482**	**11,029**	**3,521**	**401,395**	**128,521**
Contract construction	11	17	31,586	39,412	1,487	1,974	356	169	—	16,532	719
Manufacturing	65	93	565,634	445,232	11,733	30,066	5,485	6,422	1,336	300,280	52,185
Food and kindred products	4	5	30,810	64,319	4,740	4,787	804	—	—	57,200	75
Chemicals and allied products	17	20	356,579	143,562	—9,206	6,937	1,344	5,101	35	104,551	17,754
Electrical equipment and supplies	5	6	32,597	26,389	766	1,108	196	—	—	5,427	9,615
Scientific instruments, photographic equipment, watches and clocks	3	3	7,077	13,474	1,795	1,795	303	113	93	9,833	2,508
Transportation, communication, electric, gas, and sanitary services	12	19	66,134	49,081	—461	3,647	1,035	—	—	7,023	2,397
Wholesale and retail trade	45	64	198,614	211,241	14,873	17,701	5,756	2,200	1,575	8,422	52,485
Wholesale trade	31	40	155,319	162,245	13,547	14,510	4,644	2,200	1,575	7,072	36,953
Drugs, chemicals, and allied products	4	4	4,237	6,332	735	735	237	75	75	150	1,498
Retail trade	14	23	42,925	48,103	1,270	3,134	1,093	—	—	1,350	14,825
Finance, insurance, and real estate	29	105	427,133	83,549	15,312	17,624	6,014	2,096	490	58,014	20,380
Credit agencies other than banks	10	65	293,540	42,881	13,512	13,550	4,906	463	74	49,238	17,795
Holding and other investment companies	4	4	18,113	4,053	—13	370	90	—	—	175	—
Insurance carriers	8	13	48,916	15,025	958	1,648	270	1,220	20	802	1,223
Services	20	21	24,225	20,320	2,498	2,704	836	120	120	2,953	466
Business services	13	14	5,827	8,807	684	803	207	—	—	933	96
Nature of business not allocable	4	4	287	170	—498	—	—	—	—	155	11
Inactive	37	54	9,744	—	—	—	—	22	—	—63	—200

[1]The return counts in column 1 pertain to the total activity of the U.S. parent corporation in a particular industrial division or industry. Since most U.S. corporations have Controlled Foreign Corporations engaged in more than one industry, the data in this column are not additive.

[2]Less than $500 per return.

NOTE: See text for explanatory statements, including Geographic classification under "Explanation of Terms" and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 26.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and size of total assets of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Geographic Areas									
Total	**4,388**	**29,221**	**167,829,988**	**172,407,222**	**15,358,478**	**16,942,938**	**5,595,130**	**5,161,180**	**3,990,258**
Zero assets or not reported	1,460	4,231	—	688,012	333,254	406,352	109,010	73,517	43,876
$1 under $1,000,000	3,137	14,179	3,778,843	20,940,209	1,188,680	1,403,336	461,887	492,384	428,156
$1,000,000 under $10,000,000	1,778	8,129	27,889,105	36,112,195	2,722,776	3,152,291	1,052,448	827,255	567,944
$10,000,000 under $100,000,000	598	2,401	66,018,848	63,105,733	5,984,590	6,529,641	2,041,539	2,129,367	1,591,832
$100,000,000 or more	108	281	70,143,191	51,561,074	5,127,177	5,451,318	1,930,246	1,638,657	1,358,450
Canada									
Total	**2,425**	**5,981**	**40,014,994**	**37,591,463**	**3,459,671**	**3,746,678**	**1,330,420**	**1,023,755**	**795,018**
Zero assets or not reported	583	906	—	86,863	100,280	115,836	38,248	26,602	17,961
$1 under $1,000,000	1,454	2,923	839,191	2,008,458	97,256	129,292	44,856	30,137	14,684
$1,000,000 under $10,000,000	932	1,624	5,272,919	7,991,418	599,350	646,679	260,412	175,608	96,767
$10,000,000 under $100,000,000	302	456	12,697,061	12,919,922	1,214,265	1,296,822	427,316	380,305	335,035
$100,000,000 or more	56	72	21,205,823	14,584,802	1,448,520	1,558,050	559,588	411,104	330,572
Latin America, Total									
Total	**1,246**	**4,824**	**17,698,834**	**26,537,906**	**1,463,654**	**1,681,642**	**438,818**	**591,518**	**412,483**
Zero assets or not reported	397	724	—	58,535	23,661	30,506	5,486	7,804	3,886
$1 under $1,000,000	864	2,320	645,498	11,029,832	62,120	104,890	24,784	25,779	16,256
$1,000,000 under $10,000,000	523	1,435	4,770,823	5,957,313	462,048	538,667	164,598	151,574	109,624
$10,000,000 under $100,000,000	162	328	8,628,598	7,407,566	772,273	840,420	235,340	298,998	205,796
$100,000,000 or more	12	17	3,653,914	2,084,659	143,552	167,159	8,610	107,364	76,921
Argentina									
Total	**242**	**389**	**2,124,129**	**1,588,023**	**86,602**	**124,497**	**36,730**	**40,307**	**27,593**
Zero assets or not reported	34	38	—	3,919	498	1,283	18	20	—
$1 under $1,000,000	144	182	40,167	52,389	2,289	4,658	911	400	275
$1,000,000 under $10,000,000	99	126	489,931	449,585	25,152	41,051	12,343	10,416	4,668
$10,000,000 under $100,000,000	34	40	1,101,516	852,858	69,373	75,682	23,375	24,309	20,909
$100,000,000 or more	3	3	492,514	229,273	−10,711	1,823	83	5,161	1,740
Brazil									
Total	**392**	**735**	**4,208,725**	**4,331,744**	**380,942**	**431,389**	**92,222**	**106,995**	**69,443**
Zero assets or not reported	89	126	—	22,708	5,494	5,943	1,388	1,126	994
$1 under $1,000,000	218	313	88,275	228,438	1,652	8,226	1,461	1,350	963
$1,000,000 under $10,000,000	160	215	807,489	821,113	88,379	97,603	22,598	13,693	10,752
$10,000,000 under $100,000,000	65	76	2,096,699	1,865,392	213,941	239,116	60,683	54,637	42,670
$100,000,000 or more	6	6	1,216,262	1,394,093	71,476	80,501	6,092	36,189	14,064
Ecuador									
Total	**42**	**56**	**71,744**	**63,800**	**3,430**	**6,590**	**1,881**	**875**	**634**
Zero assets or not reported	5	5	—	146	75	75	16	10	10
$1 under $1,000,000	23	29	8,435	9,227	1,733	2,459	974	167	86
$1,000,000 under $10,000,000	18	22	63,309	54,426	1,622	4,056	892	698	538
$10,000,000 under $100,000,000	—	—	—	—	—	—	—	—	—
$100,000,000 or more									
Mexico									
Total	**723**	**1,333**	**3,096,511**	**4,606,263**	**283,617**	**331,040**	**140,808**	**69,654**	**61,906**
Zero assets or not reported	140	175	—	1,812	1,281	4,589	1,046	362	138
$1 under $1,000,000	478	711	185,965	411,883	19,620	28,939	10,830	3,584	2,146
$1,000,000 under $10,000,000	268	377	1,137,944	2,075,445	106,618	117,246	49,544	23,139	19,992
$10,000,000 under $100,000,000	62	70	1,772,602	2,117,123	156,098	180,266	79,388	42,569	39,631
$100,000,000 or more									
Panama, Excluding Canal Zone									
Total	**331**	**576**	**4,052,023**	**2,421,296**	**352,936**	**380,481**	**48,346**	**219,744**	**143,332**
Zero assets or not reported	65	86	—	1,732	1,700	1,998	153	1,062	17
$1 under $1,000,000	186	260	70,267	64,834	27,225	29,835	2,157	9,145	5,692
$1,000,000 under $10,000,000	133	168	590,319	1,070,651	95,625	112,792	31,647	48,973	39,030
$10,000,000 under $100,000,000	42	56	1,650,583	1,013,812	143,551	151,020	11,954	94,550	37,476
$100,000,000 or more	4	6	1,740,854	270,267	84,836	84,836	2,435	66,014	61,117
Peru									
Total	**102**	**168**	**355,555**	**350,989**	**28,353**	**31,733**	**9,332**	**10,628**	**6,705**
Zero assets or not reported	18	20	—	131	−69	7	1	154	6
$1 under $1,000,000	66	99	26,777	26,980	1,688	2,849	741	789	400
$1,000,000 under $10,000,000	33	39	120,604	124,284	11,558	13,700	3,678	3,320	2,119
$10,000,000 under $100,000,000	8	10	208,174	199,594	15,177	15,177	4,912	6,365	4,180
$100,000,000 or more	—	—	—	—	—	—	—	—	—
Venezuela									
Total	**322**	**589**	**1,879,239**	**1,866,717**	**218,748**	**231,006**	**60,522**	**102,041**	**71,899**
Zero assets or not reported	71	89	—	735	7,533	7,963	1,517	2,421	1,476
$1 under $1,000,000	184	254	71,496	95,140	10,466	13,640	2,855	6,720	5,033
$1,000,000 under $10,000,000	136	203	699,534	687,045	74,486	80,921	19,732	35,409	20,605
$10,000,000 under $100,000,000	41	43	1,108,208	1,083,797	126,262	128,482	36,419	57,492	44,785
$100,000,000 or more	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 26.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and size of total assets of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Other Western Hemisphere, Total									
Total	**532**	**981**	**9,760,256**	**4,234,469**	**641,860**	**698,496**	**180,727**	**293,978**	**194,448**
Zero assets or not reported	109	132	—	34,942	19,680	25,201	278	1,256	933
$1 under $1,000,000	273	395	92,888	79,787	10,265	13,349	1,373	3,141	1,456
$1,000,000 under $10,000,000	201	274	935,610	674,413	96,642	104,940	15,285	23,052	18,616
$10,000,000 under $100,000,000	117	159	5,155,114	2,741,334	416,823	455,892	155,841	254,134	161,398
$100,000,000 or more	16	21	3,576,645	703,993	98,450	99,115	7,951	12,394	12,043
The Bahamas									
Total	**244**	**384**	**2,540,253**	**2,282,180**	**352,815**	**397,429**	**161,161**	**163,549**	**140,402**
Zero assets or not reported	56	64	—	12,218	3,165	3,605	—	1,084	761
$1 under $1,000,000	110	151	36,858	34,586	4,320	6,293	916	1,585	700
$1,000,000 under $10,000,000	100	122	373,800	268,397	44,669	49,112	9,344	13,174	9,909
$10,000,000 under $100,000,000	33	42	1,176,894	1,586,448	281,655	319,115	146,144	138,806	120,131
$100,000,000 or more	5	5	952,702	380,531	19,006	19,304	4,757	8,900	8,900
Bermuda									
Total	**211**	**316**	**2,086,648**	**1,207,260**	**189,447**	**195,586**	**4,528**	**103,079**	**41,449**
Zero assets or not reported	30	32	—	22,091	16,670	19,919	1	—	—
$1 under $1,000,000	138	163	35,587	17,926	4,881	5,334	113	924	411
$1,000,000 under $10,000,000	61	84	303,736	243,067	34,994	36,921	1,704	6,757	6,114
$10,000,000 under $100,000,000	25	31	986,287	782,953	99,546	100,056	1,776	94,263	33,874
$100,000,000 or more	4	6	761,038	141,223	33,356	33,356	935	1,134	1,050
Europe, Total									
Total	**2,171**	**12,249**	**76,536,707**	**81,936,573**	**7,297,474**	**8,078,103**	**2,755,638**	**2,373,253**	**1,949,250**
Zero assets or not reported	679	1,803	—	489,225	136,425	174,266	59,968	25,736	11,077
$1 under $1,000,000	1,562	5,901	1,507,718	5,537,778	964,082	1,055,664	359,988	407,247	377,901
$1,000,000 under $10,000,000	956	3,316	11,658,219	16,409,773	1,072,882	1,264,238	422,642	308,787	218,227
$10,000,000 under $100,000,000	360	1,094	30,425,449	31,786,406	2,500,136	2,811,769	893,887	783,974	593,619
$100,000,000 or more	59	135	32,945,321	27,713,391	2,623,948	2,772,166	1,019,152	847,509	748,426
Austria									
Total	**173**	**217**	**813,063**	**1,573,078**	**104,998**	**111,749**	**36,566**	**34,009**	**32,871**
Zero assets or not reported	29	30	—	51,964	—299	957	13	494	468
$1 under $1,000,000	112	126	38,591	215,298	6,004	7,399	2,832	1,816	1,233
$1,000,000 under $10,000,000	37	43	136,524	315,375	17,679	19,645	7,770	5,479	4,950
$10,000,000 under $100,000,000	18	19	637,948	990,440	81,614	83,748	25,952	26,220	26,220
$100,000,000 or more									
Belgium									
Total	**464**	**711**	**5,387,451**	**4,988,626**	**231,417**	**329,093**	**107,314**	**52,316**	**47,020**
Zero assets or not reported	50	63	—	1,265	4,913	5,270	1,885	17	17
$1 under $1,000,000	242	314	92,136	290,230	11,959	20,860	7,106	1,901	1,538
$1,000,000 under $10,000,000	204	245	818,748	874,055	74,704	89,262	32,044	13,836	8,903
$10,000,000 under $100,000,000	67	78	2,260,924	2,458,415	142,791	183,202	58,938	32,252	32,252
$100,000,000 or more	12	12	2,215,644	1,364,661	—2,950	30,498	7,342	4,309	4,309
Denmark									
Total	**165**	**223**	**856,386**	**1,147,311**	**34,200**	**55,936**	**17,320**	**9,892**	**8,961**
Zero assets or not reported	18	21	—	1,915	245	268	109	701	—
$1 under $1,000,000	104	127	35,787	124,226	10,157	11,361	3,956	588	433
$1,000,000 under $10,000,000	53	60	172,960	216,309	10,485	14,878	4,712	1,854	1,780
$10,000,000 under $100,000,000	13	15	647,641	804,862	13,312	29,429	8,544	6,748	6,748
$100,000,000 or more									
France (Includes Andorra)									
Total	**707**	**1,451**	**9,778,772**	**11,372,084**	**905,910**	**976,848**	**374,021**	**172,200**	**158,612**
Zero assets or not reported	104	164	—	24,784	2,337	4,934	1,262	427	327
$1 under $1,000,000	428	705	208,705	534,027	41,390	50,538	15,210	4,131	3,611
$1,000,000 under $10,000,000	285	424	1,498,012	2,042,200	143,528	168,483	68,976	23,326	19,263
$10,000,000 under $100,000,000	110	145	3,953,475	4,538,269	351,749	377,886	144,885	65,353	56,600
$100,000,000 or more	12	13	4,118,580	4,232,804	366,905	375,007	143,687	78,964	78,810
Italy (Includes San Marino)									
Total	**496**	**871**	**6,891,496**	**6,259,334**	**417,348**	**528,208**	**208,983**	**71,484**	**63,428**
Zero assets or not reported	94	110	—	—	—15,621	486	355	30	—
$1 under $1,000,000	250	324	85,764	241,299	8,159	15,931	6,531	1,135	963
$1,000,000 under $10,000,000	226	323	1,225,491	1,353,161	57,814	87,983	32,820	12,465	10,018
$10,000,000 under $100,000,000	78	102	2,704,568	2,999,695	232,931	268,677	96,973	32,135	26,729
$100,000,000 or more	13	13	2,875,672	1,665,179	134,065	155,132	72,305	25,718	25,718
Liechtenstein									
Total	**39**	**51**	**387,284**	**504,963**	**17,064**	**24,891**	**2,312**	**21,262**	**4,086**
Zero assets or not reported	12	12	—	1,951	2,427	2,429	65	2,786	331
$1 under $1,000,000	21	23	6,334	5,333	1,067	1,196	—	815	414
$1,000,000 under $10,000,000	8	10	34,511	8,609	4,033	4,315	612	11,438	2,618
$10,000,000 under $100,000,000	6	6	326,439	489,070	9,537	16,950	1,635	6,223	723
$100,000,000 or more									

Footnotes at end of table

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 25.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and size of total assets of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe—Continued									
Luxembourg									
Total	**71**	**111**	**1,693,033**	**316,488**	**33,386**	**47,336**	**6,525**	**8,038**	**6,604**
Zero assets or not reported	9	12	—	13	—88	—	—	16	—
$1 under $1,000,000	33	48	11,642	5,365	—312	725	185	649	214
$1,000,000 under $10,000,000	23	24	108,783	56,293	6,608	7,037	2,054	1,500	544
$10,000,000 under $100,000,000	15	23	806,013	211,501	32,752	36,321	3,963	5,872	5,847
$100,000,000 or more	4	4	766,596	43,317	—5,575	3,254	324	—	—
Netherlands									
Total	**457**	**797**	**5,164,378**	**6,381,758**	**411,211**	**479,917**	**183,663**	**85,982**	**64,864**
Zero assets or not reported	72	90	—	656	5,221	5,339	2,367	140	—
$1 under $1,000,000	255	351	106,442	539,788	14,012	21,546	6,907	4,409	2,451
$1,000,000 under $10,000,000	193	262	917,210	2,065,265	91,455	102,123	39,032	23,947	13,800
$10,000,000 under $100,000,000	67	83	2,190,882	2,139,637	142,350	175,357	59,476	34,479	25,957
$100,000,000 or more	9	11	1,949,844	1,636,412	158,173	175,552	75,882	23,007	22,655
Spain									
Total	**239**	**393**	**1,790,502**	**2,415,938**	**212,444**	**231,537**	**63,521**	**54,904**	**48,203**
Zero assets or not reported	32	38	—	17,267	3,182	3,204	490	352	344
$1 under $1,000,000	128	176	48,460	51,626	8,035	10,301	2,779	647	625
$1,000,000 under $10,000,000	108	149	562,511	1,136,195	48,794	59,959	16,761	10,134	7,221
$10,000,000 under $100,000,000	24	27	713,448	715,409	121,538	123,328	31,878	39,143	37,323
$100,000,000 or more	3	3	466,083	495,440	30,895	34,744	11,614	4,629	2,690
Sweden									
Total	**241**	**439**	**1,677,265**	**1,923,348**	**101,593**	**145,727**	**64,898**	**22,856**	**21,651**
Zero assets or not reported	34	45	—	3,053	489	553	46	—	—
$1 under $1,000,000	168	261	58,285	278,811	2,160	4,542	1,592	442	187
$1,000,000 under $10,000,000	80	100	283,383	567,401	15,025	21,106	8,388	1,619	1,560
$10,000,000 under $100,000,000	23	30	905,682	779,274	20,569	56,176	20,472	7,518	6,626
$100,000,000 or more	3	3	429,915	294,808	63,349	63,349	34,401	13,277	13,277
Switzerland									
Total	**589**	**978**	**5,596,941**	**4,688,350**	**531,854**	**560,030**	**109,391**	**238,694**	**160,459**
Zero assets or not reported	92	107	—	146,523	5,002	6,524	1,330	1,300	415
$1 under $1,000,000	340	487	126,329	134,788	14,910	19,375	3,509	7,601	3,619
$1,000,000 under $10,000,000	223	276	957,961	708,106	113,834	122,174	25,428	45,670	31,529
$10,000,000 under $100,000,000	80	98	2,573,666	2,151,928	232,595	246,446	44,800	133,904	76,673
$100,000,000 or more	8	9	1,936,984	1,547,005	165,513	165,513	34,325	50,219	48,223
United Kingdom									
Total	**1,308**	**3,681**	**20,350,105**	**20,423,189**	**2,455,983**	**2,613,725**	**849,206**	**911,358**	**740,161**
Zero assets or not reported	363	782	—	158,067	114,901	122,861	46,093	11,010	4,193
$1 under $1,000,000	814	1,798	383,088	848,012	782,067	805,000	288,343	361,127	345,546
$1,000,000 under $10,000,000	478	785	2,753,148	3,664,109	261,287	302,876	100,717	74,507	52,420
$10,000,000 under $100,000,000	179	281	7,930,456	7,594,687	598,537	650,226	209,744	187,012	138,022
$100,000,000 or more	29	36	9,283,414	8,158,312	699,191	732,763	204,310	277,701	199,980
West Germany									
Total	**671**	**1,622**	**13,301,636**	**15,928,334**	**1,630,431**	**1,733,313**	**671,516**	**623,963**	**539,532**
Zero assets or not reported	171	221	—	78,333	9,745	16,206	5,811	8,186	4,706
$1 under $1,000,000	524	804	203,044	1,971,552	32,973	50,060	16,144	18,777	14,893
$1,000,000 under $10,000,000	314	434	1,577,968	2,426,023	173,070	201,100	66,516	72,127	53,879
$10,000,000 under $100,000,000	105	139	3,963,719	4,870,449	460,417	501,328	168,165	189,021	146,769
$100,000,000 or more	20	24	7,556,905	6,581,977	954,228	964,619	414,880	335,851	319,285
East European Countries									
Total	**20**	**42**	**726,381**	**889,791**	**39,627**	**40,926**	**10,561**	**17,745**	**17,057**
Zero assets or not reported	8	14	—	3,295	3,887	3,887	—	—	—
$1 under $1,000,000	11	19	5,773	9,701	1,261	1,300	491	651	317
$1,000,000 under $10,000,000									
$10,000,000 under $100,000,000	6	9	720,609	876,794	34,479	35,739	10,069	17,094	16,740
$100,000,000 or more									
Africa, Total									
Total	**418**	**1,270**	**7,156,794**	**5,369,436**	**768,627**	**855,499**	**282,275**	**340,761**	**232,919**
Zero assets or not reported	124	201	—	586	10,437	11,115	673	1,504	1,326
$1 under $1,000,000	272	569	143,107	574,378	9,798	22,210	7,077	9,330	5,625
$1,000,000 under $10,000,000	205	386	1,447,583	1,129,161	101,054	138,100	37,204	31,726	22,528
$10,000,000 under $100,000,000	56	101	2,377,235	1,714,924	231,878	241,898	38,807	121,858	61,203
$100,000,000 or more	10	14	3,188,819	1,950,387	415,460	442,175	198,514	176,343	142,238
Liberia									
Total	**108**	**336**	**4,467,024**	**2,290,531**	**319,411**	**366,325**	**12,668**	**244,451**	**144,225**
Zero assets or not reported	17	30	—	517	26	42	—	69	40
$1 under $1,000,000	55	102	32,133	52,937	1,058	5,241	195	3,417	3,024
$1,000,000 under $10,000,000	56	134	582,370	247,693	20,338	44,833	2,436	14,050	8,478
$10,000,000 under $100,000,000	32	62	1,602,544	897,857	152,468	158,031	7,980	101,515	41,389
$100,000,000 or more	6	8	2,249,977	1,091,526	145,520	158,177	2,056	125,400	91,295

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 26.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and size of total assets of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Africa—Continued									
South Africa, Republic of (Includes South-West Africa)									
Total	**272**	**556**	**1,674,334**	**1,692,529**	**134,195**	**161,552**	**63,814**	**43,077**	**39,103**
Zero assets or not reported	66	99	—	30	1,903	2,379	571	1,406	1,258
$1 under $1,000,000	172	282	64,373	243,855	5,472	9,715	4,086	2,299	1,793
$1,000,000 under $10,000,000	114	150	498,326	481,365	51,231	56,622	20,852	12,272	9,482
$10,000,000 under $100,000,000	20	20	459,664	448,483	50,334	53,524	21,181	15,637	15,107
$100,000,000 or more	5	5	651,970	518,796	25,254	39,312	17,123	11,462	11,462
OPEC Countries									
Total	**72**	**93**	**491,923**	**803,148**	**260,596**	**265,814**	**186,640**	**40,899**	**40,284**
Zero assets or not reported	19	22	—	—	256	256	103	29	29
$1 under $1,000,000	35	40	11,760	220,248	266	1,534	845	615	—
$1,000,000 under $10,000,000	22	25	89,978	125,783	3,578	7,528	2,232	48	48
$10,000,000 under $100,000,000	6	6	390,186	457,117	256,496	256,496	183,460	40,208	40,208
$100,000,000 or more									
Asia, Total									
Total	**654**	**1,812**	**7,170,425**	**6,951,288**	**921,722**	**1,000,537**	**334,883**	**327,249**	**248,400**
Zero assets or not reported	135	180	—	8,712	10,105	14,620	2,622	8,908	8,062
$1 under $1,000,000	454	807	225,940	302,998	18,527	30,713	7,996	8,094	5,089
$1,000,000 under $10,000,000	252	497	1,624,243	1,970,956	235,261	268,370	89,542	94,845	73,455
$10,000,000 under $100,000,000	72	119	3,070,759	2,805,798	454,982	480,697	160,283	184,812	155,781
$100,000,000 or more	8	9	2,249,482	1,862,824	202,848	206,138	74,442	30,589	6,013
Middle East, Total									
Total	**123**	**183**	**824,055**	**502,485**	**172,260**	**176,950**	**75,096**	**97,633**	**83,361**
Zero assets or not reported	19	21	—	—	2,146	2,207	833	1,000	1,000
$1 under $1,000,000	71	79	22,164	22,088	1,174	2,428	974	241	200
$1,000,000 under $10,000,000	49	75	197,667	314,978	84,459	87,834	35,315	44,663	38,645
$10,000,000 under $100,000,000	9	9	604,225	165,419	84,481	84,481	37,974	51,730	43,515
$100,000,000 or more									
OPEC Countries									
Total	**28**	**40**	**119,451**	**262,315**	**154,342**	**154,882**	**66,607**	**93,701**	**80,336**
Zero assets or not reported	19	19	4,277	5,004	392	562	289	—	—
$1 under $1,000,000	12	18	56,139	129,489	72,619	72,989	29,942	42,401	37,251
$1,000,000 under $10,000,000	3	3	59,036	127,823	81,331	81,331	36,376	51,300	43,085
$10,000,000 under $100,000,000	—	—	—	—	—	—	—	—	—
$100,000,000 or more									
Other Asia, Total									
Total	**588**	**1,429**	**6,346,370**	**6,448,803**	**749,482**	**823,587**	**259,788**	**229,616**	**165,039**
Zero assets or not reported	124	159	—	8,712	7,959	12,413	1,789	7,908	7,062
$1 under $1,000,000	408	728	203,777	280,910	17,353	26,284	7,022	7,853	4,888
$1,000,000 under $10,000,000	225	422	1,426,576	1,655,978	150,802	180,537	54,227	50,182	34,810
$10,000,000 under $100,000,000	68	112	2,872,426	2,658,146	372,951	398,666	123,509	133,512	112,696
$100,000,000 or more	6	7	1,843,591	1,845,057	200,398	203,689	73,242	30,160	5,583
Hong Kong									
Total	**236**	**318**	**929,284**	**704,403**	**99,492**	**108,912**	**12,965**	**54,058**	**37,566**
Zero assets or not reported	40	45	—	3,568	7,125	7,382	13	6,464	6,308
$1 under $1,000,000	160	184	49,299	74,147	6,742	8,911	1,194	2,795	2,253
$1,000,000 under $10,000,000	62	75	235,213	308,467	35,542	42,535	4,633	16,159	9,515
$10,000,000 under $100,000,000	11	14	644,771	318,220	50,083	50,083	7,124	28,641	19,490
$100,000,000 or more									
Indonesia									
Total	**38**	**43**	**145,751**	**85,301**	**9,825**	**14,421**	**1,102**	**610**	**610**
Zero assets or not reported	3	5	—	99	−2,399	—	—	—	—
$1 under $1,000,000	20	20	6,145	2,772	−398	429	—	—	—
$1,000,000 under $10,000,000	14	14	62,415	35,819	5,815	7,185	613	610	610
$10,000,000 under $100,000,000	4	4	77,191	46,610	6,806	6,806	489	—	—
$100,000,000 or more	—	—	—	—	—	—	—	—	—
Japan									
Total	**214**	**291**	**2,421,968**	**3,016,271**	**417,000**	**431,203**	**169,926**	**97,062**	**69,253**
Zero assets or not reported	26	27	—	351	−1,549	—	—	—	—
$1 under $1,000,000	118	142	39,021	51,592	3,248	4,995	1,432	976	486
$1,000,000 under $10,000,000	74	87	297,741	376,496	27,649	32,117	14,366	5,208	4,232
$10,000,000 under $100,000,000	31	32	707,526	890,388	187,988	194,427	80,887	60,718	58,952
$100,000,000 or more	4	4	1,377,680	1,697,443	199,663	199,663	73,242	30,160	5,583
Philippines									
Total	**149**	**216**	**864,379**	**705,661**	**46,634**	**66,624**	**23,319**	**31,260**	**18,805**
Zero assets or not reported	25	29	—	4,190	2,253	2,303	904	56	56
$1 under $1,000,000	83	95	24,538	21,142	2,727	4,135	1,497	2,362	1,254
$1,000,000 under $10,000,000	56	71	277,285	275,288	28,321	30,371	10,756	13,375	9,123
$10,000,000 under $100,000,000	18	21	562,555	405,041	13,334	29,815	10,162	15,467	8,372
$100,000,000 or more	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 26.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Size of Total Assets of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and size of total assets of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Oceania, Total									
Total	**603**	**1,804**	**7,664,493**	**8,315,986**	**713,036**	**761,196**	**234,160**	**197,617**	**153,342**
Zero assets or not reported	117	213	—	6,799	31,785	33,910	1,543	1,707	630
$1 under $1,000,000	409	1,023	250,953	1,325,939	25,395	39,081	14,158	8,279	6,932
$1,000,000 under $10,000,000	269	440	1,674,791	1,563,638	126,623	152,364	53,437	36,451	26,169
$10,000,000 under $100,000,000	81	117	3,084,259	3,370,529	352,762	359,168	116,986	102,894	77,375
$100,000,000 or more	9	11	2,654,490	2,049,081	176,471	176,673	48,036	48,287	42,236
Australia									
Total	**578**	**1,554**	**7,206,759**	**7,694,112**	**665,366**	**709,128**	**215,659**	**189,588**	**146,956**
Zero assets or not reported	105	167	—	2,054	31,786	33,910	1,543	1,518	630
$1 under $1,000,000	369	880	215,430	1,280,282	22,595	33,975	12,596	7,665	6,465
$1,000,000 under $10,000,000	253	387	1,517,336	1,345,228	112,383	136,033	47,581	34,360	24,437
$10,000,000 under $100,000,000	80	109	2,819,503	3,017,466	322,132	328,537	105,803	97,758	73,188
$100,000,000 or more	9	11	2,654,490	2,049,081	176,471	176,673	48,036	48,287	42,236
Puerto Rico and United States Possessions, Total									
Total	**201**	**438**	**1,816,332**	**1,468,294**	**90,257**	**120,608**	**38,165**	**13,038**	**4,397**
Zero assets or not reported	33	38	—	2,351	883	899	192	—	—
$1 under $1,000,000	130	216	67,287	79,231	1,126	8,027	1,611	365	214
$1,000,000 under $10,000,000	92	155	500,026	415,522	28,850	38,866	9,329	5,213	2,559
$10,000,000 under $100,000,000	] 22	29	1,249,019	971,190	59,398	72,817	27,032	7,458	1,624
$100,000,000 or more									
Puerto Rico									
Total	**178**	**388**	**1,351,325**	**859,347**	**45,658**	**74,873**	**19,482**	**11,029**	**3,521**
Zero assets or not reported	30	34	—	2,351	625	641	128	—	—
$1 under $1,000,000	113	188	60,793	73,377	689	7,132	1,563	265	201
$1,000,000 under $10,000,000	78	140	454,356	356,775	22,359	31,696	7,838	3,305	1,696
$10,000,000 under $100,000,000	] 19	26	836,175	426,843	21,985	35,403	9,952	7,458	1,624
$100,000,000 or more									
U.S. Possessions									
Total	**35**	**50**	**465,007**	**608,948**	**44,599**	**45,736**	**18,683**	**2,008**	**876**
Zero assets or not reported	4	4	—	—	258	258	64	—	—
$1 under $1,000,000	22	28	6,494	5,854	437	895	48	100	13
$1,000,000 under $10,000,000	14	15	45,670	58,746	6,491	7,169	1,491	1,908	863
$10,000,000 under $100,000,000	] 3	3	412,843	544,347	37,413	37,413	17,081	—	—
$100,000,000 or more									
Country not Stated									
Total	**47**	**62**	**11,153**	**1,807**	**178**	**178**	**44**	**13**	**—**
Zero assets or not reported	25	35	—	—	[2]	—	—	—	—
$1 under $1,000,000	] 24	27	11,153	1,807	178	178	44	13	—
$1,000,000 under $10,000,000									
$10,000,000 under $100,000,000	—	—	—	—	—	—	—	—	—
$100,000,000 or more	—	—	—	—	—	—	—	—	—

[1]The return counts in column 1 pertain to the total activity of the U.S. parent corporation in a particular area, subarea or country. Since most U.S. corporations have Controlled Foreign Corporations incorporated in more than one country, the data in this column are not additive.

[2]Less than $500 per return.

NOTE: See text for explanatory statements, including Geographic classification under "Explanation of Terms" and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 27.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Principal Place of Business and Direct and Indirect Ownership Level of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of principal place of business and direct and and indirect ownership level of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Geographic Areas											
Total	4,388	29,221	167,829,988	172,407,222	15,356,478	16,942,938	5,595,130	5,161,180	3,990,258	26,489,733	33,875,913
Directly owned	4,289	23,843	145,950,841	151,488,052	13,808,617	15,155,142	5,053,996	4,656,361	3,590,995	24,297,072	31,213,956
Indirectly owned	725	5,378	21,879,147	20,919,170	1,547,859	1,787,795	541,133	504,819	399,264	2,192,662	2,661,957
Canada											
Total	2,203	4,946	38,858,163	36,701,191	3,219,725	3,505,889	1,312,688	824,881	611,482	5,806,668	7,880,825
Directly owned	2,141	4,276	35,400,173	33,316,069	3,021,082	3,278,992	1,228,774	776,544	571,104	5,391,089	7,586,918
Indirectly owned	247	670	3,257,990	3,385,122	198,643	226,897	83,914	48,337	40,378	415,579	293,907
Latin America, Total											
Total	1,014	3,790	15,446,335	25,198,259	1,260,820	1,464,218	401,778	469,387	347,538	1,011,514	2,023,216
Directly owned	982	3,266	13,743,802	23,862,452	1,142,222	1,323,231	368,915	414,543	307,003	895,030	1,840,092
Indirectly owned	170	524	1,702,534	1,335,806	118,598	140,987	32,862	54,844	40,535	116,484	183,124
Argentina											
Total	224	344	2,099,495	1,578,998	85,090	123,087	36,675	40,307	27,593	49,812	191,811
Directly owned	208	283	1,846,371	1,355,505	74,524	107,199	31,227	34,993	23,509	45,005	177,864
Indirectly owned	38	61	253,123	223,493	10,566	15,888	5,448	5,314	4,084	4,807	13,947
Brazil											
Total	326	575	4,193,262	4,330,134	380,534	431,145	92,190	106,853	69,301	229,649	343,332
Directly owned	297	475	3,759,161	4,034,451	338,187	385,135	81,804	102,022	64,780	187,275	308,130
Indirectly owned	58	100	434,101	295,683	42,347	46,009	10,386	4,831	4,521	42,374	35,202
Ecuador											
Total	36	49	60,412	63,800	3,430	6,590	1,881	875	634	23,513	15,257
Directly owned	30	42	45,924	51,059	3,400	5,897	1,764	644	403	21,844	14,725
Indirectly owned	6	7	14,468	12,741	29	693	117	231	231	1,669	531
Mexico											
Total	638	1,118	3,041,272	4,582,677	279,913	327,363	138,724	68,519	61,528	200,063	410,386
Directly owned	612	1,012	2,763,806	4,333,245	270,619	313,678	133,700	65,327	58,640	179,943	390,018
Indirectly owned	69	106	277,465	249,431	9,294	13,685	5,024	3,192	2,888	20,120	20,368
Panama, Excluding Canal Zone											
Total	155	217	1,884,000	923,563	153,221	165,711	8,981	91,046	78,866	182,944	329,353
Directly owned	151	205	1,755,357	861,021	135,587	148,002	8,850	73,006	62,250	176,175	305,007
Indirectly owned	8	12	128,644	62,543	17,633	17,709	131	18,040	16,616	6,768	24,346
Peru											
Total	90	143	359,750	350,989	28,546	31,926	9,332	10,628	6,705	19,370	35,854
Directly owned	82	125	344,235	332,480	27,254	30,600	9,249	10,517	6,632	19,162	35,538
Indirectly owned	13	18	15,515	18,509	1,292	1,326	83	111	73	207	315
Venezuela											
Total	262	475	1,847,847	1,839,139	197,428	209,310	56,737	95,390	65,278	167,593	476,207
Directly owned	245	379	1,554,338	1,533,913	176,574	183,527	50,369	78,569	57,057	136,432	409,121
Indirectly owned	44	96	293,508	305,226	20,854	25,783	6,368	16,821	8,221	31,161	67,086
Other Western Hemisphere, Total											
Total	345	636	7,871,675	2,309,634	296,375	341,893	24,728	48,881	39,266	1,112,654	1,705,286
Directly owned	331	559	7,287,737	1,929,325	284,607	318,928	23,614	44,599	34,984	993,839	1,575,549
Indirectly owned	37	77	583,938	380,309	11,767	22,965	1,114	4,282	4,282	118,815	129,738
The Bahamas											
Total	129	223	1,739,503	524,629	44,770	72,146	3,387	15,456	12,975	386,760	224,674
Directly owned	124	183	1,494,088	365,022	43,528	60,610	3,387	13,555	11,074	291,133	133,502
Indirectly owned	12	40	245,415	159,607	1,241	11,536	—	1,901	1,901	95,628	91,172
Bermuda											
Total	119	181	1,682,666	1,002,716	162,403	168,233	6,500	15,649	15,380	301,039	321,811
Directly owned	108	161	1,570,553	936,511	153,470	159,268	6,035	13,556	13,288	282,407	299,091
Indirectly owned	18	20	112,113	66,206	8,933	8,966	466	2,093	2,093	18,631	22,720
Europe, Total											
Total	2,014	9,860	73,823,287	79,310,267	6,856,285	7,620,595	2,661,805	1,991,589	1,668,507	10,900,530	15,163,54
Directly owned	1,961	8,080	62,400,506	68,027,701	5,995,644	6,630,358	2,349,869	1,713,305	1,435,325	9,935,503	13,695,96
Indirectly owned	341	1,779	11,422,781	11,282,566	860,641	990,236	311,935	278,284	233,182	965,027	1,467,58
Austria											
Total	152	186	801,249	1,544,646	102,654	109,430	35,929	33,730	32,605	71,327	98,10
Directly owned	124	149	726,642	1,399,783	88,683	95,267	32,413	28,793	27,757	63,991	84,45
Indirectly owned	32	37	74,606	144,864	13,971	14,163	3,516	4,937	4,848	7,336	13,64
Belgium											
Total	408	607	5,176,468	4,853,653	237,390	333,416	109,387	51,675	46,509	571,123	884,33
Directly owned	375	532	4,728,668	4,391,690	194,252	287,788	92,773	48,244	43,148	476,888	846,56
Indirectly owned	53	75	447,800	461,963	43,138	45,627	16,615	3,431	3,361	94,235	37,76
Denmark											
Total	149	194	690,834	925,206	31,351	53,072	16,912	9,191	8,961	37,165	166,25
Directly owned	130	164	656,900	882,525	24,206	44,482	13,506	8,741	8,511	36,791	162,45
Indirectly owned	26	30	33,934	42,680	7,145	8,590	3,407	450	450	374	3,80
France (Includes Andorra)											
Total	647	1,261	9,656,131	11,248,244	893,456	959,925	369,804	170,306	157,397	596,643	1,319,2
Directly owned	588	1,032	8,492,596	10,014,450	839,119	896,905	349,145	166,913	155,060	516,925	1,165,1
Indirectly owned	113	228	1,163,536	1,233,793	54,337	63,021	20,659	3,394	2,336	79,717	154,0
Italy (Includes San Marino)											
Total	495	795	6,732,986	6,130,629	414,252	524,295	206,189	67,968	63,332	367,329	1,011,0
Directly owned	446	667	6,105,363	5,352,448	354,953	447,867	183,050	63,441	59,247	344,390	957,6
Indirectly owned	81	128	627,623	778,182	59,299	76,429	23,140	4,527	4,085	22,938	53,3

Footnote at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 27.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Principal Place of Business and Direct and Indirect Ownership Level of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of principal place of business and direct and and indirect ownership level of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Europe—Continued											
Liechtenstein											
Total	26	34	329,925	507,071	11,669	19,513	2,278	23,249	5,921	30,053	51,193
Directly owned	17	23	136,535	25,792	16,715	17,046	2,272	21,149	3,988	27,163	44,436
Indirectly owned	9	11	193,390	481,278	—5,046	2,466	6	2,100	1,934	2,890	6,758
Luxembourg											
Total	54	81	1,265,424	257,251	23,568	37,310	5,564	7,783	6,497	3,645,928	1,197,343
Directly owned	46	65	1,127,127	249,221	17,592	30,899	4,744	5,623	4,362	3,615,045	1,187,288
Indirectly owned	10	16	138,297	8,031	5,975	6,411	820	2,160	2,135	30,883	10,055
Netherlands											
Total	404	666	4,665,484	5,185,491	344,233	406,788	152,699	79,294	60,250	547,663	1,112,082
Directly owned	373	559	3,877,073	4,448,765	292,472	344,148	129,775	65,970	48,336	477,533	955,924
Indirectly owned	63	107	788,411	736,725	51,761	62,640	22,924	13,325	11,913	70,131	156,159
Spain											
Total	212	340	1,801,572	2,402,379	222,769	241,591	67,720	54,344	47,642	138,065	288,240
Directly owned	189	284	1,491,610	1,693,583	182,802	197,278	52,661	48,920	42,774	130,624	266,795
Indirectly owned	40	56	309,962	708,796	39,966	44,313	15,058	5,424	4,868	7,441	21,445
Sweden											
Total	202	299	1,633,919	1,838,429	99,853	143,670	63,975	22,856	21,651	215,967	314,713
Directly owned	179	242	1,236,629	1,499,770	79,149	97,807	38,908	19,629	18,559	196,816	219,772
Indirectly owned	38	57	397,290	338,659	20,704	45,864	25,068	3,227	3,092	19,152	94,941
Switzerland											
Total	456	747	4,580,020	4,416,612	459,489	484,895	97,342	199,054	133,750	536,282	1,551,436
Directly owned	428	646	4,243,641	4,123,709	418,381	442,370	87,133	175,672	117,112	462,271	1,491,609
Indirectly owned	53	101	336,379	292,903	41,108	42,525	10,209	23,382	16,639	74,011	59,827
United Kingdom											
Total	1,115	2,383	18,799,195	19,077,371	2,047,202	2,190,788	756,042	564,310	479,377	2,278,194	3,781,506
Directly owned	1,064	1,844	14,218,777	15,439,045	1,760,218	1,872,974	662,315	448,796	386,[illegible]	1,986,896	3,271,832
Indirectly owned	156	538	4,582,418	3,638,327	286,984	317,813	93,726	115,514	[illegible],127	291,298	509,674
West Germany											
Total	808	1,418	12,018,862	15,636,130	1,462,347	1,564,658	620,828	527,036	456,712	1,068,679	2,104,433
Directly owned	742	1,157	10,180,655	13,895,398	1,324,420	1,411,402	580,169	456,490	390,406	871,546	1,829,844
Indirectly owned	134	261	1,838,206	1,740,732	137,927	153,256	40,659	70,548	66,306	197,133	274,589
East European Countries											
Total	17	30	727,126	893,055	39,025	40,486	10,720	17,336	16,901	60,919	281,466
Directly owned	16	27	725,288	891,449	38,931	40,241	10,631	17,336	16,901	60,919	281,466
Indirectly owned	3	3	1,838	1,606	94	245	89	—	—	—	—
Africa, Total											
Total	334	903	4,747,000	4,083,236	574,641	639,505	283,853	195,148	120,533	846,302	764,976
Directly owned	297	710	4,286,996	3,636,686	561,401	605,610	272,216	190,012	116,484	788,184	700,280
Indirectly owned	76	193	460,004	446,550	13,241	33,896	11,636	5,136	4,050	58,118	64,696
Liberia											
Total	52	159	1,862,776	842,530	107,383	127,408	9,046	95,025	30,217	648,983	244,593
Directly owned	49	125	1,759,632	809,152	104,859	120,585	7,602	93,889	29,082	645,743	235,620
Indirectly owned	8	34	103,144	33,378	2,524	6,823	1,444	1,136	1,136	3,239	8,973
South Africa, Republic of (Includes South-West Africa)											
Total	235	424	1,549,072	1,692,945	120,983	148,370	56,876	41,307	37,405	85,972	289,172
Directly owned	206	319	1,248,282	1,338,481	114,783	127,332	49,110	39,897	36,103	62,053	249,687
Indirectly owned	50	105	300,790	354,463	6,200	21,041	7,766	1,409	1,302	23,919	39,485
OPEC Countries											
Total	60	74	521,856	818,119	260,137	268,132	187,035	44,241	41,423	51,394	88,751
Directly owned	48	55	493,243	778,451	259,683	266,439	186,325	42,928	40,925	21,568	74,771
Indirectly owned	16	19	28,613	39,668	453	1,693	710	1,313	498	29,825	13,980
Asia, Total											
Total	589	1,432	7,018,991	7,432,052	1,359,544	1,444,010	490,377	606,221	524,941	2,248,841	2,322,794
Directly owned	547	1,246	6,088,582	6,671,295	1,247,317	1,321,593	461,550	591,295	512,868	1,996,664	2,157,573
Indirectly owned	91	186	930,409	760,757	112,227	122,417	28,827	14,926	12,072	252,177	165,222
Middle East, Total											
Total	106	179	627,798	919,462	604,878	611,473	227,433	378,231	358,934	801,152	442,658
Directly owned	95	145	510,324	843,051	584,896	590,969	218,710	376,662	357,569	794,067	437,662
Indirectly owned	18	34	117,475	76,411	19,982	20,503	8,723	1,569	1,364	7,085	4,995
OPEC Countries											
Total	28	44	175,060	541,357	347,961	348,805	182,766	163,365	153,346	476,283	172,960
Directly owned	22	34	127,596	512,752	331,611	332,277	175,254	162,161	152,191	474,037	171,438
Indirectly owned	6	10	47,464	28,605	16,350	16,528	7,512	1,204	1,156	2,247	1,522
Other Asia, Total											
Total	537	1,253	6,391,193	6,512,590	754,666	832,537	262,944	227,990	166,007	1,447,688	1,880,137
Directly owned	498	1,102	5,578,258	5,828,244	662,421	730,624	242,840	214,633	155,299	1,202,597	1,719,911
Indirectly owned	81	152	812,934	684,346	92,245	101,913	20,104	13,357	10,708	245,091	160,226
Hong Kong											
Total	183	237	860,658	604,366	97,407	106,363	12,684	51,926	37,819	345,736	364,706
Directly owned	159	204	789,247	496,313	90,130	98,282	10,884	51,926	37,819	309,817	327,496
Indirectly owned	28	34	71,411	108,053	7,277	8,080	1,801	—	—	35,919	37,210
Indonesia											
Total	36	39	151,951	96,164	7,933	14,177	1,804	1,110	902	30,291	17,921
Directly owned	31	32	95,591	66,169	4,437	8,258	1,804	1,110	902	16,559	12,527
Indirectly owned	6	7	56,360	29,995	3,495	5,919	—	—	—	13,731	5,394

Footnote at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 27.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, Distributions, and Total Transactions of Controlled Foreign Corporations, by Selected Country of Principal Place of Business and Direct and Indirect Ownership Level of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of principal place of business and direct and indirect ownership level of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations									
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Receipts by foreign corporations from all related persons	Payments by foreign corporations to all related persons
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Asia—Continued											
Other Asia—Continued											
Japan											
Total	189	253	2,398,670	3,008,134	415,950	430,226	169,901	97,096	69,287	148,225	738,442
Directly owned	181	233	2,131,563	2,818,489	386,305	399,706	156,742	95,714	68,480	144,692	730,284
Indirectly owned	16	20	267,107	189,645	29,645	30,519	13,160	1,382	806	3,534	8,158
Philippines											
Total	135	192	852,969	702,027	46,448	66,370	23,225	31,196	18,805	93,516	152,244
Directly owned	124	166	786,601	640,510	37,532	57,322	20,843	28,187	16,452	85,689	144,773
Indirectly owned	15	26	66,368	61,517	8,916	9,048	2,383	3,009	2,353	7,827	7,471
Oceania, Total											
Total	562	1,456	7,620,558	8,399,393	715,437	762,834	234,705	198,352	154,756	432,824	925,028
Directly owned	521	1,119	5,699,344	5,811,599	524,805	561,708	171,453	130,381	102,847	347,269	702,382
Indirectly owned	105	342	1,921,214	2,587,794	190,633	201,126	63,253	67,971	51,910	85,555	222,646
Australia											
Total	529	1,246	6,730,459	7,229,775	625,885	668,744	201,302	183,627	143,517	361,619	755,484
Directly owned	487	947	4,937,703	4,807,935	448,469	483,206	143,636	117,333	93,216	281,925	546,535
Indirectly owned	96	298	1,792,755	2,421,840	177,417	185,539	57,667	66,295	50,302	79,693	208,949
Puerto Rico and United States Possessions, Total											
Total	182	373	1,842,635	1,529,983	92,640	123,310	38,611	13,014	4,397	948,844	163,274
Directly owned	174	339	1,758,714	1,461,986	93,088	119,324	37,787	12,014	4,070	943,368	156,060
Indirectly owned	22	34	83,921	67,998	—447	3,986	824	1,000	327	5,476	7,214
Puerto Rico											
Total	160	327	1,367,950	883,674	47,817	77,124	19,762	11,006	3,521	416,465	130,653
Directly owned	153	300	1,290,547	824,263	49,265	74,440	19,110	11,006	3,521	415,343	124,768
Indirectly owned	17	27	77,402	59,410	—1,449	2,683	652	—	—	1,121	5,885
U.S. Possessions											
Total	33	46	474,685	646,310	44,824	46,186	18,849	2,008	876	532,379	32,621
Directly owned	31	39	468,167	637,722	43,822	44,883	18,677	1,008	549	528,025	31,291
Indirectly owned	6	7	6,519	8,588	1,001	1,303	172	1,000	327	4,354	1,329
Country not Stated											
Total	1,423	5,381	3,018,252	1,415,064	124,525	143,703	28,599	113,963	73,912	1,302,003	974,284
Directly owned	1,286	3,866	2,461,906	1,413,850	124,048	143,223	28,566	99,454	73,648	1,279,556	942,839
Indirectly owned	339	1,515	556,346	1,214	476	481	33	14,509	264	22,447	31,445
United States											
Total	30	47	381,565	238,154	6,708	7,730	2,094	2,950	997	28,773	18,417
Directly owned	26	39	321,085	215,980	5,414	6,344	1,957	2,750	845	27,088	18,138
Indirectly owned	5	8	60,480	22,175	1,293	1,386	137	200	152	1,685	281
Multiple Area Activity											
Total	162	255	4,602,498	3,330,747	441,583	458,954	109,107	279,922	173,713	636,234	1,311,552
Directly owned	149	215	3,928,951	2,758,722	420,443	435,240	102,509	274,156	170,808	562,509	1,231,259
Indirectly owned	25	40	673,548	572,025	21,140	23,714	6,599	5,766	2,905	73,725	80,293
High Seas Activity											
Total	36	142	2,799,029	2,459,242	408,196	430,296	6,785	416,871	270,216	1,214,547	622,716
Directly owned	34	133	2,573,046	2,382,388	388,546	410,592	6,785	407,307	261,010	1,138,971	606,911
Indirectly owned	5	9	225,983	76,853	19,650	19,705	—	9,564	9,207	77,576	15,805
Other Geographic Classifications (Combinations of Countries Shown Above):											
Not Economically Less-developed Countries											
Total	3,317	16,442	120,050,997	125,086,236	10,976,116	12,090,147	4,320,363	3,028,677	2,437,347	17,056,903	24,261,520
Directly owned	3,234	13,603	103,060,895	107,651,572	9,726,604	10,661,193	3,846,552	2,654,871	2,125,739	15,584,005	22,272,309
Indirectly owned	520	2,839	16,990,103	17,434,664	1,249,513	1,428,955	473,811	373,807	311,608	1,472,899	2,009,211
Economically Less-developed Countries											
Total	1,563	6,902	38,230,255	38,965,847	3,359,961	3,770,327	1,117,119	1,300,876	1,016,748	6,187,996	6,384,319
Directly owned	1,514	5,939	32,861,522	36,163,479	3,104,595	3,457,326	1,056,887	1,200,134	941,697	5,643,665	5,859,936
Indirectly owned	253	963	3,368,733	2,802,368	255,385	313,002	60,232	100,742	75,051	544,331	524,383
Sino-Soviet Bloc											
Total	35	52	747,392	911,932	39,370	41,780	11,062	17,921	17,326	63,277	283,105
Directly owned	33	48	743,437	902,061	38,968	41,226	10,741	17,689	17,249	63,277	282,567
Indirectly owned	4	4	3,955	9,871	402	553	320	232	77	—	538
OPEC Countries											
Total	313	681	2,757,125	3,358,580	816,888	847,014	430,224	304,982	261,583	749,074	771,096
Directly owned	288	542	2,316,692	2,942,344	775,707	796,398	415,517	285,413	251,477	670,440	682,582
Indirectly owned	66	139	440,433	416,236	41,182	50,616	14,707	19,569	10,106	78,634	88,514

[1]The return counts in column 1 pertain to the total activity of the U. S. parent corporation in a particular area, subarea or country. Since most U. S. corporations have Controlled Foreign Corporations incorporated in more than one country, the data in this column are not additive.

NOTE: See text for explanatory statements, including Geographic classification under "Explanation of Terms" and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 28.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations by Industrial Division and Year of Incorporation of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division and year of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Industries									
All years	4,388	29,221	167,829,988	172,407,222	15,356,478	16,942,938	5,595,130	5,161,180	3,990,258
1970—1973	1,897	5,045	18,113,997	20,576,225	854,869	1,116,325	268,504	312,874	240,231
1965—1969	2,108	7,312	25,028,608	19,690,419	1,692,223	2,075,855	643,431	491,740	338,986
1960—1964	1,610	5,666	24,939,896	25,232,286	1,913,854	2,216,024	685,603	496,434	365,496
1955—1959	1,129	3,427	18,551,656	18,685,147	2,112,270	2,256,971	710,157	1,076,467	711,548
1950—1954	767	1,847	11,176,858	10,968,467	1,188,579	1,261,938	398,719	431,382	294,523
1945—1949	499	1,186	7,336,768	7,050,627	560,367	615,001	200,582	116,055	92,861
Prior to 1945	975	3,742	60,909,355	66,966,492	6,955,359	7,287,810	2,653,625	2,220,482	1,934,790
Year not stated	436	997	1,772,850	3,237,559	78,958	113,016	34,510	15,747	11,823
Agriculture, Forestry, and Fishery									
All years	78	255	564,679	278,733	11,601	30,429	8,595	7,369	4,041
1970—1973	18	46	44,866	17,117	—1,411	1,818	46	—	—
1965—1969	30	80	97,538	68,959	6,425	8,783	1,971	4,226	2,828
1960—1964	27	67	266,193	59,760	—5,842	6,898	2,071	527	373
1955—1959	24	29	52,015	34,942	3,441	3,528	604	528	275
1950—1954	7	9	15,732	5,408	1,163	1,259	734	676	319
1945—1949	7	7	22,433	21,154	858	1,101	396	999	80
Prior to 1945	9	12	63,402	70,820	6,914	6,943	2,774	414	166
Year not stated	3	5	2,500	574	54	98	—	—	—
Mining									
All years	192	524	3,685,393	2,633,737	206,680	296,852	59,410	85,541	70,813
1970—1973	54	90	355,162	205,768	10,831	18,372	1,372	1,628	1,628
1965—1969	118	176	671,451	1,040,032	—1,343	36,057	3,742	1,998	693
1960—1964	46	84	383,182	225,503	—8,276	24,269	2,903	2,677	1,800
1955—1959	42	69	1,185,138	515,277	88,181	89,769	23,243	27,167	18,245
1950—1954	33	46	242,440	117,065	13,094	14,879	4,188	1,734	372
1945—1949	11	13	48,279	41,040	11,323	11,479	4,065	6,857	5,829
Prior to 1945	29	40	788,293	489,033	93,291	102,028	19,898	43,480	42,246
Year not stated	5	6	11,449	—	—421	—	—	—	—
Contract Construction									
All years	162	423	1,521,983	2,053,686	86,859	127,676	41,445	24,867	10,354
1970—1973	50	70	188,395	175,769	17,623	19,441	5,118	206	100
1965—1969	80	113	256,282	452,118	10,767	26,177	10,805	6,200	2,003
1960—1964	48	84	171,860	312,208	13,663	17,685	4,567	2,037	876
1955—1959	39	67	341,804	489,019	19,730	29,279	8,155	4,665	2,674
1950—1954	30	48	321,816	282,771	22,776	24,373	8,369	9,749	2,826
1945—1949	8	8	31,475	43,939	4,133	4,134	1,915	1,866	1,767
Prior to 1945	21	23	136,088	237,696	1,110	4,730	1,660	49	11
Year not stated	6	10	74,263	60,167	—2,944	1,856	857	96	96
Manufacturing									
All years	1,997	9,162	83,783,896	107,258,550	9,773,816	10,525,300	3,916,456	2,788,245	2,184,244
1970—1973	618	1,084	4,148,117	15,830,794	423,910	492,124	183,522	86,636	19,614
1965—1969	955	2,050	8,796,337	8,844,752	973,010	1,153,376	444,329	266,037	194,617
1960—1964	784	1,854	10,784,461	12,389,379	1,031,427	1,175,826	415,079	217,793	167,074
1955—1959	549	1,167	8,474,002	9,103,380	917,323	993,686	344,986	409,403	253,531
1950—1954	427	719	4,887,221	5,869,833	642,516	676,897	227,792	188,123	131,056
1945—1949	266	452	3,920,127	4,129,702	317,662	349,891	127,456	64,363	51,805
Prior to 1945	554	1,577	42,077,976	50,358,403	5,419,030	5,618,946	2,152,717	1,544,924	1,358,709
Year not stated	168	259	695,656	732,306	48,937	64,554	20,575	10,966	7,840
Transportation, Communication, Electric, Gas, and Sanitary Services									
All years	324	943	8,266,746	5,870,945	655,885	745,678	68,796	611,552	371,289
1970—1973	114	213	945,599	461,471	186,923	203,701	2,814	172,553	172,364
1965—1969	122	224	1,846,116	830,713	77,328	100,357	3,685	72,189	33,197
1960—1964	104	176	962,691	591,384	86,476	104,476	8,087	27,736	18,145
1955—1959	66	122	1,543,767	1,597,510	136,938	157,823	6,869	233,875	96,987
1950—1954	47	61	540,261	293,334	37,625	40,286	1,091	39,410	8,890
1945—1949	21	26	407,620	477,202	17,314	18,227	1,602	955	358
Prior to 1945	52	97	1,974,857	1,553,975	111,895	116,918	42,827	64,442	41,036
Year not stated	20	24	45,834	65,357	1,386	3,891	1,821	392	312
Wholesale and Retail Trade									
All years	1,420	6,326	24,927,834	38,931,392	2,728,390	3,018,488	1,002,110	869,817	742,659
1970—1973	602	1,261	1,419,482	2,713,909	102,087	144,302	35,406	18,457	17,588
1965—1969	683	1,888	3,831,888	6,099,332	330,572	391,719	117,594	64,255	46,549
1960—1964	541	1,260	5,273,038	8,915,387	533,416	576,374	171,339	168,327	125,203
1955—1959	312	622	3,166,119	5,450,353	699,658	722,251	277,257	309,715	281,657
1950—1954	199	354	2,265,699	3,398,039	284,856	311,149	94,076	109,101	90,836
1945—1949	136	228	976,340	1,296,236	105,517	112,518	38,716	17,184	14,595
Prior to 1945	247	599	7,784,978	10,599,353	653,523	740,353	261,330	181,826	165,601
Year not stated	83	114	208,291	458,784	18,762	19,823	6,393	952	631

Footnote at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 28.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations by Industrial Division and Year of Incorporation of Controlled Foreign Corporation—Continued

{All figures are estimates based on samples—money amounts are in thousands of dollars}

Industrial division and year of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Finance, Insurance, and Real Estate									
All years	888	2,808	35,097,321	5,488,954	1,189,664	1,376,608	236,943	510,173	425,433
1970—1973	338	600	9,648,340	774,480	85,796	190,853	32,171	27,890	24,216
1965—1969	370	748	7,465,789	1,022,404	222,019	255,712	35,317	51,916	40,864
1960—1964	257	491	5,086,822	1,474,964	132,916	152,224	36,808	51,341	37,042
1955—1959	186	331	2,953,250	579,891	188,257	192,722	30,730	61,814	40,332
1950—1954	98	145	2,495,102	327,719	133,508	135,925	43,203	59,761	45,464
1945—1949	67	93	1,303,791	127,298	47,572	58,031	5,509	10,262	7,977
Prior to 1945	213	350	5,957,696	1,144,171	372,880	381,662	51,721	245,130	227,482
Year not stated	36	50	186,530	38,026	6,718	9,479	1,484	2,059	2,056
Services									
All years	770	2,742	6,559,102	8,514,295	589,226	686,128	226,719	211,451	157,774
1970—1973	337	546	574,105	355,137	22,647	36,597	6,779	5,186	4,686
1965—1969	291	696	1,622,641	1,283,777	68,867	95,600	23,395	19,869	16,784
1960—1964	246	510	1,394,360	958,948	97,043	120,988	35,442	17,946	10,408
1955—1959	183	310	610,236	826,405	44,515	50,004	14,527	18,349	11,961
1950—1954	83	139	260,210	658,367	29,532	33,194	13,896	11,998	9,888
1945—1949	70	117	386,822	807,632	49,386	52,512	18,645	11,418	10,369
Prior to 1945	92	312	1,613,695	1,969,053	272,055	290,469	111,702	125,512	92,886
Year not stated	58	112	97,033	1,654,976	5,181	6,765	2,333	1,174	793
Nature of Business not Allocable									
All years	322	761	1,920,957	1,376,929	114,360	135,780	34,655	34,968	23,652
1970—1973	70	91	176,679	41,759	6,463	9,117	1,277	35	35
1965—1969	104	146	208,145	48,333	4,582	8,076	2,594	1,852	1,453
1960—1964	116	169	372,523	304,753	33,030	37,284	9,307	7,622	4,574
1955—1959	73	106	128,867	88,371	14,228	17,909	3,786	9,948	5,887
1950—1954	38	48	96,923	15,932	23,510	23,975	5,369	5,730	4,673
1945—1949	34	40	203,615	106,423	6,601	7,108	2,279	160	82
Prior to 1945	72	113	378,477	543,988	24,661	25,761	8,996	9,513	6,654
Year not stated	28	49	355,728	227,369	1,285	6,551	1,046	107	95
Inactive									
All years	1,412	5,278	1,502,077	—	—	—	—	17,198	—
1970—1973	541	1,044	613,251	—	—	—	—	283	—
1965—1969	556	1,192	232,421	—	—	—	—	3,199	—
1960—1964	452	969	244,767	—	—	—	—	428	—
1955—1959	297	604	96,457	—	—	—	—	1,004	—
1950—1954	171	279	51,455	—	—	—	—	5,101	—
1945—1949	125	202	34,266	—	—	—	—	1,990	—
Prior to 1945	242	619	133,894	—	—	—	—	5,192	—
Year not stated	164	368	95,565	—	—	—	—	—	—

[1]The return counts in column 1 pertain to the total activity of the U.S. parent corporation in a particular industrial division or industry. Since most U.S. corporations have Controlled Foreign Corporations engaged in more than one industry, the data in this column are not additive.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 29.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Geographic Areas									
All years	4,388	29,221	167,829,988	172,407,222	15,356,478	16,942,938	5,595,130	5,161,180	3,990,258
1970—1973	1,897	5,045	18,113,997	20,576,225	854,869	1,116,325	268,504	312,874	240,231
1965—1969	2,108	7,312	25,028,608	19,690,419	1,692,223	2,075,855	643,431	491,740	338,986
1960—1964	1,610	5,666	24,939,896	25,232,286	1,913,854	2,216,024	685,603	496,434	365,496
1955—1959	1,129	3,427	18,551,656	18,685,147	2,112,270	2,256,971	710,157	1,076,467	711,548
1950—1954	767	1,847	11,176,858	10,968,467	1,188,579	1,261,938	398,719	431,382	294,523
1945—1949	499	1,186	7,336,768	7,050,627	560,367	615,001	200,582	116,055	92,861
Prior to 1945	975	3,742	60,909,355	66,966,492	6,955,359	7,287,810	2,653,625	2,220,482	1,934,790
Year not stated	436	997	1,772,850	3,237,559	78,958	113,016	34,510	15,747	11,823
Canada									
All years	2,425	5,981	40,014,994	37,591,463	3,459,671	3,746,678	1,330,420	1,023,755	795,018
1970—1973	513	761	7,770,705	6,066,703	505,699	605,819	173,271	254,019	189,052
1965—1969	756	1,280	3,252,365	3,377,248	286,008	347,518	134,990	116,818	74,841
1960—1964	687	990	3,515,601	3,261,434	191,043	250,468	83,295	33,537	21,384
1955—1959	538	816	2,327,375	2,132,095	174,087	188,611	73,656	39,947	28,059
1950—1954	377	535	3,178,932	1,900,539	248,581	256,929	99,755	65,348	44,582
1945—1949	228	312	1,453,269	1,527,794	134,040	139,006	51,983	23,674	16,038
Prior to 1945	659	1,091	18,030,639	18,861,858	1,904,999	1,930,940	702,896	485,496	416,423
Year not stated	118	196	486,108	463,790	15,214	27,387	10,573	4,917	4,639
Latin America, Total									
All years	1,246	4,824	17,698,834	26,537,906	1,463,654	1,681,642	438,818	591,518	412,483
1970—1973	456	790	837,922	10,691,183	57,004	74,449	16,517	5,398	5,008
1965—1969	640	1,334	1,844,469	1,516,326	75,099	135,841	28,961	27,220	19,181
1960—1964	441	917	2,520,905	3,646,867	207,714	248,994	63,893	69,382	47,221
1955—1959	379	735	3,804,933	3,140,758	407,955	428,854	120,861	144,838	97,059
1950—1954	211	331	1,892,599	1,678,187	202,456	212,617	35,683	106,052	56,873
1945—1949	119	199	1,519,659	1,598,635	123,357	142,345	47,530	32,330	26,553
Prior to 1945	176	360	5,069,689	4,068,437	387,231	429,189	121,875	206,201	160,556
Year not stated	103	157	208,657	197,513	2,839	9,354	. 3,499	95	32
Argentina									
All years	242	389	2,124,129	1,588,023	86,602	124,497	36,730	40,307	27,593
1970—1973	65	68	41,812	26,925	2,251	3,580	779	204	137
1965—1969	66	75	148,895	118,611	10,204	12,268	2,771	1,768	731
1960—1964	65	80	271,574	220,629	9,089	16,456	4,176	3,514	2,181
1955—1959	34	34	646,699	352,921	13,985	19,013	4,930	9,338	3,748
1950—1954	22	27	155,463	149,953	8,568	10,528	3,709	2,677	2,413
1945—1949	15	18	54,409	43,234	5,492	5,495	2,010	430	340
Prior to 1945	66	76	800,963	673,426	38,483	57,112	18,354	22,376	18,042
Year not stated	11	11	4,314	2,325	—1,470	44	1	—	—
Brazil									
All years	392	735	4,208,725	4,331,744	380,942	431,389	92,222	106,995	69,443
1970—1973	126	155	291,592	351,917	23,105	27,145	6,147	685	609
1965—1969	119	172	447,977	288,965	22,216	36,899	7,265	7,535	6,091
1960—1964	83	98	729,825	1,153,120	78,378	80,490	25,153	19,155	18,272
1955—1959	90	116	482,832	470,615	65,251	66,610	17,074	12,287	11,042
1950—1954	49	57	686,506	741,108	88,389	89,823	9,644	18,824	10,815
1945—1949	31	34	341,148	299,839	15,597	26,810	5,785	4,045	2,287
Prior to 1945	55	63	1,182,795	998,851	87,993	100,973	21,106	44,460	20,325
Year not stated	24	40	46,051	27,331	13	639	47	4	4
Ecuador									
All years	42	56	71,744	63,800	3,430	6,590	1,881	875	634
1970—1973	13	13	5,539	9,554	—139	373	85	—	—
1965—1969	15	19	25,131	23,635	1,396	3,400	1,184	440	280
1960—1964	11	11	18,136	11,106	977	1,167	330	133	133
1955—1959	6	6	7,426	6,693	755	760	128	—	—
1950—1954	3	4	4,318	4,164	—382	67	11	82	—
1945—1949									
Prior to 1945	3	3	11,193	8,649	824	824	143	220	220
Year not stated	—	—	—	—	—	—	—	—	—
Mexico									
All years	723	1,333	3,096,511	4,606,263	283,617	331,040	140,808	69,654	61,906
1970—1973	167	201	85,625	87,352	5,588	8,145	3,139	1,188	1,103
1965—1969	308	419	492,076	524,021	9,843	23,971	7,912	4,529	3,478
1960—1964	185	229	312,381	1,277,294	13,447	31,509	11,970	3,742	2,132
1955—1959	148	181	438,986	457,842	73,490	74,185	32,348	12,593	10,572
1950—1954	84	95	206,803	207,099	16,423	18,475	6,802	4,024	3,273
1945—1949	49	56	535,629	377,478	53,452	55,584	23,958	10,607	10,458
Prior to 1945	87	101	943,210	1,546,825	108,869	113,587	52,022	32,942	30,861
Year not stated	40	51	81,801	128,352	2,504	5,584	2,656	29	29

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 29.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Latin America—Continued									
Panama, Excluding Canal Zone									
All years	331	576	4,052,023	2,421,296	352,936	380,481	48,346	219,744	143,332
1970—1973	72	86	110,350	75,404	11,941	15,791	121	750	700
1965—1969	75	100	198,388	88,384	3,521	11,951	707	1,141	794
1960—1964	105	148	397,015	352,523	48,047	52,220	4,047	14,482	6,190
1955—1959	105	145	1,243,932	952,578	145,347	153,413	34,462	65,742	38,653
1950—1954	43	57	496,326	288,781	51,795	53,700	5,169	61,675	31,878
1945—1949	10	14	249,135	506,949	14,535	14,637	1,133	4,433	4,350
Prior to 1945	16	18	1,354,175	156,676	77,751	78,769	2,708	71,522	60,767
Year not stated	8	8	2,699	—	(*)	—	—	—	—
Peru									
All years	102	168	355,555	350,989	28,353	31,733	9,332	10,628	6,705
1970—1973	13	17	16,894	2,505	415	493	173	25	25
1965—1969	34	43	61,555	50,147	5,823	6,559	1,037	2,953	1,464
1960—1964	33	46	85,425	100,712	6,505	8,497	2,285	1,219	858
1955—1959	16	20	20,673	12,410	3,633	3,766	1,238	931	658
1950—1954	13	13	37,434	53,871	5,659	5,824	2,123	1,976	1,366
1945—1949	11	11	24,512	20,282	1,941	1,943	744	1,742	609
Prior to 1945	9	13	101,728	101,951	3,893	4,168	1,732	1,782	1,726
Year not stated	4	5	7,334	9,111	484	484	—	—	—
Venezuela									
All years	322	589	1,879,239	1,866,717	218,748	231,006	60,522	102,041	71,899
1970—1973	68	93	120,764	69,744	9,076	9,981	3,009	1,135	1,050
1965—1969	145	179	184,754	204,705	15,141	20,269	3,563	6,193	4,958
1960—1964	64	91	307,914	245,601	29,427	30,851	6,073	16,230	10,449
1955—1959	109	131	649,506	586,433	84,351	85,646	21,983	36,026	26,491
1950—1954	34	41	195,378	146,314	21,528	23,594	4,088	14,992	5,447
1945—1949	16	20	179,500	270,128	23,421	23,422	8,710	5,376	5,376
Prior to 1945	20	21	214,619	328,028	36,122	36,333	12,888	22,089	18,129
Year not stated	10	13	26,803	15,764	−317	911	209	—	—
Other Western Hemisphere, total									
All years	532	981	9,760,256	4,234,469	641,860	698,496	180,727	293,978	194,448
1970—1973	296	383	2,895,295	402,690	99,349	103,991	6,835	8,291	7,243
1965—1969	179	269	3,711,965	1,143,108	117,624	136,696	10,127	43,030	28,593
1960—1964	135	186	1,497,685	800,967	65,257	71,649	13,295	15,497	12,967
1955—1959	66	93	1,227,236	1,637,291	323,843	340,321	146,977	225,778	144,291
1950—1954	18	20	39,255	15,254	1,430	1,521	264	389	384
1945—1949	4	4	51,293	5,990	−8,133	712	324	140	140
Prior to 1945	12	17	282,385	225,324	42,461	43,097	2,868	762	740
Year not stated	9	9	55,142	3,844	30	509	39	90	90
The Bahamas									
All years	244	384	2,540,253	2,282,180	352,815	397,429	161,161	163,549	140,402
1970—1973	63	70	184,277	99,605	12,725	13,453	795	1,430	1,362
1965—1969	86	120	833,387	319,205	29,657	44,817	2,626	7,735	7,095
1960—1964	91	121	803,259	424,977	45,552	48,791	11,959	8,019	6,593
1955—1959	40	54	634,834	1,421,918	272,084	288,248	145,662	146,364	125,351
1950—1954	6	7	3,947	5,965	376	378	120	—	—
1945—1949	6	7	75,399	9,524	−7,224	1,620	—	—	—
Prior to 1945									
Year not stated	5	5	5,150	987	−356	121	—	—	—
Bermuda									
All years	211	316	2,086,648	1,207,260	189,447	195,586	4,528	103,079	41,449
1970—1973	152	192	487,343	174,879	69,035	70,700	1,802	1,803	1,718
1965—1969	46	60	692,462	681,475	53,678	57,190	1,960	15,133	15,007
1960—1964	26	34	345,653	184,934	19,815	20,688	416	6,550	5,609
1955—1959	20	25	555,737	163,103	46,306	46,358	351	79,413	18,940
1950—1954									
1945—1949									
Prior to 1945	5	5	5,453	2,869	613	650	—	180	175
Year not stated									
Europe, total									
All years	2,171	12,249	76,536,707	81,936,573	7,297,474	8,078,103	2,755,638	2,373,253	1,949,250
1970—1973	1,009	2,046	4,487,570	2,177,626	118,630	201,052	49,806	9,407	6,351
1965—1969	1,042	3,002	10,799,082	8,381,343	594,560	768,252	207,126	127,784	93,682
1960—1964	856	2,531	12,610,968	12,700,880	1,067,641	1,212,895	412,010	273,159	209,604
1955—1959	485	1,240	7,998,998	9,455,669	836,303	899,556	257,507	418,624	275,246
1950—1954	327	645	4,387,242	5,448,223	412,750	460,447	149,967	127,031	84,107
1945—1949	245	484	3,225,436	3,363,670	221,803	239,249	76,664	40,309	32,880
Prior to 1945	482	1,842	32,258,408	38,170,588	4,005,138	4,241,942	1,587,917	1,369,288	1,242,925
Year not stated	221	459	769,002	2,238,575	40,648	54,710	14,642	7,650	4,455

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 29.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe—Continued									
Austria									
All years	173	217	813,063	1,573,078	104,998	111,749	36,566	34,009	32,871
1970—1973	51	58	135,507	95,418	8,330	9,569	2,877	196	162
1965—1969	55	64	92,362	281,859	10,935	11,359	4,822	3,044	2,499
1960—1964	41	42	218,779	524,844	57,840	58,523	17,962	21,563	21,192
1955—1959	16	16	109,016	255,918	5,055	6,134	1,443	3,453	3,282
1950—1954	9	9	17,905	12,743	2,616	2,647	500	119	103
1945—1949	7	7	6,908	11,525	1,721	1,721	773	331	331
Prior to 1945	12	13	230,274	390,161	19,433	21,797	8,190	5,302	5,302
Year not stated	9	9	2,311	611	−932	—	—	—	—
Belgium									
All years	464	711	5,387,451	4,988,626	231,417	329,093	107,314	52,316	47,020
1970—1973	114	135	147,929	132,298	3,791	8,431	2,652	34	9
1965—1969	175	212	1,324,851	1,104,302	26,239	65,585	17,556	3,715	2,232
1960—1964	121	137	940,855	974,496	64,891	74,187	26,649	9,249	7,573
1955—1959	56	60	440,545	332,961	48,690	50,790	13,672	9,594	9,457
1950—1954	28	31	129,456	176,178	11,364	11,515	3,917	2,759	2,016
1945—1949	23	23	594,606	353,423	17,261	19,058	7,114	434	434
Prior to 1945	79	93	1,747,027	1,865,776	56,770	96,920	35,011	26,198	24,907
Year not stated	20	21	62,182	49,193	2,410	2,607	742	392	392
Denmark									
All years	165	223	856,386	1,147,311	34,200	55,936	17,320	9,892	8,961
1970—1973	38	40	15,903	32,747	−110	906	295	27	27
1965—1969	43	47	57,481	87,634	4,536	6,667	1,653	325	325
1960—1964	39	43	46,314	68,592	5,235	5,728	1,853	1,603	895
1955—1959	20	23	28,198	51,175	6,924	7,470	2,925	532	502
1950—1954	14	14	3,450	4,237	654	654	195	—	—
1945—1949	6	6	58,905	70,913	15,513	16,094	5,260	4,641	4,566
Prior to 1945	36	44	629,407	827,459	442	17,410	4,866	2,765	2,646
Year not stated	6	6	6,728	4,554	1,007	1,007	272	—	—
France (Includes Andorra)									
All years	707	1,451	9,778,772	11,372,084	905,910	976,848	374,021	172,200	158,612
1970—1973	190	218	511,781	212,396	4,021	10,620	3,990	483	330
1965—1969	180	290	1,321,758	976,807	102,350	114,568	42,245	3,201	2,886
1960—1964	217	310	1,270,299	1,417,507	132,826	146,576	64,103	19,383	17,081
1955—1959	120	161	1,338,641	1,598,799	71,668	82,230	28,095	23,809	19,711
1950—1954	69	87	721,825	941,443	112,756	120,624	39,142	27,195	22,455
1945—1949	48	66	826,429	1,282,882	44,718	45,926	14,977	5,280	5,143
Prior to 1945	180	250	3,656,100	4,790,229	433,048	447,872	177,623	92,804	90,962
Year not stated	31	69	131,940	152,022	4,523	8,432	3,846	44	44
Italy (Includes San Marino)									
All years	496	871	6,891,496	6,259,334	417,348	528,208	208,983	71,484	63,428
1970—1973	109	141	261,120	269,724	18,489	22,326	6,382	—	—
1965—1969	202	261	1,533,696	711,180	65,765	77,366	17,349	7,309	6,910
1960—1964	157	200	1,094,401	1,558,642	54,095	84,970	36,392	6,560	5,350
1955—1959	82	94	735,684	675,492	50,935	55,915	20,686	12,823	7,341
1950—1954	35	38	230,432	226,096	17,779	20,291	9,798	4,642	4,342
1945—1949	29	31	486,395	301,724	26,678	31,343	12,431	1,210	928
Prior to 1945	55	68	2,444,165	2,413,628	177,762	229,482	104,250	38,844	38,462
Year not stated	27	38	105,601	102,848	5,845	6,515	1,697	96	96
Liechtenstein									
All years	39	51	367,284	504,963	17,064	24,891	2,312	21,262	4,086
1970—1973	7	7	1,042	1,728	333	334	—	—	—
1965—1969	13	14	5,224	900	217	346	(*)	112	100
1960—1964	9	9	183,085	451,803	−5,212	2,374	133	10,745	2,192
1955—1959	14	17	106,061	49,520	15,566	15,677	1,260	9,681	1,071
1950—1954									
1945—1949	4	4	71,872	1,012	6,160	6,160	918	723	723
Prior to 1945									
Year not stated									
Luxembourg									
All years	71	111	1,693,033	316,488	33,386	47,336	6,525	8,038	6,604
1970—1973	25	31	681,538	46,869	4,342	8,783	357	398	398
1965—1969	38	47	672,287	82,873	13,702	23,016	2,398	3,361	3,326
1960—1964	16	19	236,500	82,589	12,737	12,772	2,760	3,941	2,828
1955—1959	5	5	370	(*)	49	52	(*)	337	52
1950—1954	—	—	—	—	—	—	—	—	—
1945—1949	3	3	69,036	50,639	1,863	1,984	156	—	—
Prior to 1945	6	6	33,303	53,516	693	749	855	—	—
Year not stated									

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 29.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Europe—Continued									
Netherlands									
All years	457	797	5,164,378	6,381,758	411,211	479,917	183,663	85,982	64,864
1970—1973	104	123	467,920	75,381	4,890	8,354	2,437	569	510
1965—1969	187	202	1,066,296	814,860	51,915	66,813	20,556	4,235	3,000
1960—1964	133	168	918,944	790,825	90,849	110,389	43,876	13,546	12,081
1955—1959	95	120	844,473	1,208,939	100,363	103,234	38,114	18,628	11,143
1950—1954	40	53	287,115	334,670	30,972	32,237	13,960	6,320	4,648
1945—1949	15	17	66,722	65,092	7,911	8,330	1,654	795	795
Prior to 1945	62	87	1,459,433	3,014,000	120,556	146,682	61,375	38,974	31,925
Year not stated	18	28	53,474	77,992	3,756	3,878	1,691	2,914	762
Spain									
All years	239	393	1,790,502	2,415,938	212,444	231,537	63,521	54,904	48,203
1970—1973	43	57	41,789	19,816	—1,571	2,180	803	535	55
1965—1969	106	130	293,421	435,770	36,303	43,406	12,383	2,460	2,043
1960—1964	75	85	225,264	204,473	21,374	22,812	6,696	5,085	4,549
1955—1959	25	33	174,039	166,108	46,209	47,102	8,394	22,707	22,291
1950—1954	16	19	235,214	249,152	3,386	7,532	1,685	1,026	1,026
1945—1949	11	12	53,407	64,445	1,969	2,450	371	11	—
Prior to 1945	38	49	755,852	1,244,852	103,700	104,929	32,867	23,081	18,239
Year not stated	7	8	11,515	11,321	1,075	1,126	323	—	—
Sweden									
All years	241	439	1,677,265	1,923,348	101,593	145,727	64,898	22,856	21,651
1970—1973	49	64	76,348	75,088	5,612	8,477	1,369	992	958
1965—1969	81	105	208,421	286,261	15,377	36,850	20,694	3,446	3,332
1960—1964	76	89	140,087	192,852	21,582	23,204	11,473	1,477	1,456
1955—1959	29	33	48,727	209,646	3,216	4,409	1,508	354	226
1950—1954	17	20	66,166	37,120	6,164	6,252	964	38	38
1945—1949	18	20	14,302	20,635	471	730	284	1	1
Prior to 1945	50	102	1,121,604	1,099,894	48,784	65,417	28,468	16,526	15,617
Year not stated	5	6	1,610	1,852	387	387	138	23	23
Switzerland									
All years	589	978	5,596,941	4,688,350	531,854	560,030	109,391	238,694	160,459
1970—1973	148	179	220,370	168,343	8,861	13,148	2,283	143	83
1965—1969	163	192	1,112,501	407,275	49,670	53,267	9,722	6,432	5,044
1960—1964	267	326	1,499,683	1,065,651	149,755	155,807	25,610	74,299	53,726
1955—1959	95	120	1,671,907	1,671,437	167,800	177,136	25,975	87,450	58,991
1950—1954	36	38	107,814	216,106	5,979	7,667	1,428	4,689	1,149
1945—1949	29	33	155,317	156,262	16,178	16,929	3,128	2,417	2,236
Prior to 1945	42	55	784,993	988,229	130,096	132,275	41,023	61,908	38,206
Year not stated	34	34	44,355	15,047	3,516	3,801	223	1,155	1,024
United Kingdom									
All years	1,308	3,681	20,350,105	20,423,189	2,455,983	2,613,725	849,206	911,358	740,161
1970—1973	401	527	1,373,541	551,406	23,139	41,194	12,156	2,165	1,096
1965—1969	452	773	1,734,604	1,359,108	100,965	120,649	32,487	33,292	20,873
1960—1964	365	642	2,984,567	2,533,808	242,724	264,817	95,871	35,227	28,506
1955—1959	207	351	1,426,007	1,601,633	184,501	201,512	66,300	163,625	86,979
1950—1954	153	226	1,771,882	1,853,342	133,221	149,914	36,392	52,435	25,764
1945—1949	125	203	503,816	553,322	51,360	57,393	18,992	14,822	10,609
Prior to 1945	327	828	10,363,948	11,759,484	1,705,919	1,763,389	582,870	608,366	565,232
Year not stated	95	133	191,740	211,086	14,154	14,858	4,138	1,426	1,102
West Germany									
All years	871	1,622	13,301,636	15,928,334	1,630,431	1,733,313	671,516	623,963	539,532
1970—1973	256	318	458,053	437,570	28,672	51,089	12,505	3,367	2,235
1965—1969	348	477	1,100,966	1,504,053	78,501	104,918	19,615	52,763	37,629
1960—1964	268	343	2,253,131	2,031,666	182,250	203,890	65,763	58,729	43,169
1955—1959	124	152	953,922	1,206,900	126,870	137,007	45,375	62,679	51,530
1950—1954	66	76	577,996	1,136,151	69,223	81,213	35,564	18,113	16,669
1945—1949	30	36	298,363	313,797	28,605	29,242	9,073	9,104	6,757
Prior to 1945	82	139	7,594,786	7,727,543	1,119,940	1,122,543	482,139	417,687	380,613
Year not stated	57	81	64,420	1,570,654	—3,631	3,412	1,483	1,519	931
East European Countries									
All years	20	42	726,381	869,791	39,627	40,926	10,561	17,745	17,057
1970—1973	4	4	280	180	—35	—	—	—	—
1965—1969	7	9	7,328	11,436	2,885	2,885	140	90	86
1960—1964	5	5	3,288	12,269	2,586	2,586	257	31	—
1955—1959	4	4	9,168	3,882	299	340	113	474	221
1950—1954	[2]								
1945—1949	[2]								
Prior to 1945	9	20	706,318	862,024	33,893	35,115	10,051	17,150	16,749
Year not stated	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 29.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Africa, Total									
All years	418	1,270	7,156,794	5,369,436	768,627	855,499	282,275	340,761	232,919
1970—1973	155	272	626,071	643,234	24,189	36,110	1,495	12,252	12,211
1965—1969	179	348	2,033,254	1,553,313	344,343	364,779	191,915	110,747	76,172
1960—1964	133	237	878,992	618,949	66,033	93,605	11,010	12,214	8,032
1955—1959	87	140	1,096,293	714,962	118,984	123,302	12,999	147,919	84,890
1950—1954	70	99	846,670	590,967	87,786	91,059	17,839	17,412	15,203
1945—1949	50	61	748,899	201,988	54,449	55,739	9,226	9,227	8,173
Prior to 1945	62	87	920,487	1,039,843	71,633	89,684	37,502	30,963	28,211
Year not stated	21	27	6,128	6,181	1,210	1,222	288	27	27
Liberia									
All years	108	336	4,467,024	2,290,531	319,411	366,325	12,668	244,451	144,225
1970—1973	47	115	500,887	449,332	23,524	32,722	26	12,164	12,164
1965—1969	46	99	1,418,240	669,724	76,365	89,805	4,076	66,107	34,292
1960—1964	28	59	596,998	328,881	31,942	51,163	98	9,134	5,082
1955—1959	30	48	800,557	520,305	95,850	99,070	3,402	143,078	80,469
1950—1954	9	9	500,814	232,759	46,299	48,070	139	6,500	5,720
1945—1949	5	6	649,527	89,529	45,431	45,494	4,927	7,469	6,499
Prior to 1945	—	—	—	—	—	—	—	—	—
Year not stated	—	—	—	—	—	—	—	—	—
South Africa, Republic of (Includes South-West Africa)									
All years	272	556	1,674,334	1,692,529	134,195	161,552	63,814	43,077	39,103
1970—1973	72	98	47,872	174,723	198	1,717	1,023	26	26
1965—1969	89	125	61,717	69,933	3,012	5,350	1,708	653	533
1960—1964	68	90	180,895	188,202	16,776	20,636	6,822	1,569	1,438
1955—1959	37	53	231,337	111,740	14,538	15,194	5,687	2,367	2,129
1950—1954	44	57	206,959	118,016	25,749	26,539	10,250	6,863	6,202
1945—1949	37	40	59,862	69,189	5,523	6,321	2,409	1,708	1,636
Prior to 1945	58	76	881,948	956,892	67,627	85,025	35,659	29,890	27,139
Year not stated	14	17	3,744	3,832	771	771	256	—	—
OPEC Countries									
All years	72	93	491,923	803,148	260,596	265,814	186,640	40,899	40,284
1970—1973	18	20	18,226	8,165	−321	257	46	—	—
1965—1969	34	37	390,436	687,802	254,656	255,912	183,070	39,481	39,481
1960—1964	17	18	30,602	21,755	−1,709	1,104	313	29	29
1955—1959	6	6	5,661	5,815	413	458	246	—	—
1950—1954	3	3	30,561	63,643	5,206	5,729	1,945	1,390	775
1945—1949	3	3	14,658	14,045	1,968	1,968	1,019	—	—
Prior to 1945									
Year not stated	5	6	1,779	1,924	382	385	—	—	—
Asia, Total									
All years	654	1,612	7,170,425	6,951,288	921,722	1,000,537	334,883	327,249	248,400
1970—1973	307	422	834,123	334,697	11,182	40,956	5,007	5,265	2,283
1965—1969	287	480	1,719,960	1,405,527	126,168	157,337	21,925	25,457	21,943
1960—1964	210	350	2,386,590	2,608,168	214,813	224,486	65,552	74,869	56,996
1955—1959	101	137	609,010	766,737	157,236	160,553	66,446	66,530	61,500
1950—1954	46	63	298,778	581,589	171,382	173,401	78,522	102,374	85,049
1945—1949	30	44	164,007	151,932	21,510	22,271	9,564	7,604	6,451
Prior to 1945	42	69	1,060,399	952,969	211,212	212,924	85,640	43,998	13,027
Year not stated	32	48	97,558	149,667	8,221	8,610	2,227	1,152	1,152
Middle East, Total									
All years	123	183	824,055	502,485	172,260	176,950	75,096	97,633	83,361
1970—1973	45	52	360,827	32,510	399	3,370	883	33	33
1965—1969	49	60	73,552	61,942	6,352	7,310	1,866	1,160	1,024
1960—1964	34	41	239,016	70,609	13,496	13,821	4,067	3,957	3,187
1955—1959	15	15	94,760	42,589	4,372	4,684	1,717	38	38
1950—1954	8	11	54,782	294,654	147,760	147,760	66,559	92,446	79,080
1945—1949									
Prior to 1945	5	5	1,117	182	−119	4	2	—	—
Year not stated									
OPEC Countries									
All years	28	40	119,451	262,315	154,342	154,882	66,607	93,701	80,336
1970—1973	8	10	28,247	20,444	2,506	2,685	613	—	—
1965—1969	12	15	16,505	10,772	1,168	1,528	94	1	1
1960—1964	7	8	19,143	15,352	4,443	4,443	580	1,366	1,366
1955—1959									
1950—1954									
1945—1949	6	7	55,557	215,746	146,225	146,226	65,320	92,334	78,969
Prior to 1945									
Year not stated									

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 29.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Asia—Continued									
Other Asia, Total									
All years	588	1,429	6,346,370	6,448,803	749,462	823,587	259,788	229,616	165,039
1970—1973	276	370	473,295	302,187	10,783	37,586	4,124	5,233	2,251
1965—1969	255	421	1,646,408	1,343,586	119,815	150,027	20,059	24,298	20,919
1960—1964	189	309	2,147,574	2,537,560	201,316	210,665	61,485	70,912	53,809
1955—1959	90	122	514,250	724,148	152,863	155,868	64,729	66,492	61,463
1950—1954	40	52	243,996	286,935	23,622	25,641	11,962	9,927	5,969
1945—1949	29	43	163,461	151,912	21,634	22,271	9,564	7,604	6,451
Prior to 1945	41	68	1,060,369	952,969	211,212	212,924	85,640	43,998	13,027
Year not stated	30	45	97,016	149,505	8,217	8,605	2,225	1,152	1,152
Hong Kong									
All years	236	318	929,284	704,403	99,492	108,912	12,965	54,058	37,566
1970—1973	108	115	74,736	53,118	7,920	13,929	1,139	4,243	1,849
1965—1969	82	95	275,056	274,858	34,810	36,593	6,032	3,856	3,539
1960—1964	53	66	314,599	291,919	49,354	50,439	4,597	40,930	27,668
1955—1959	15	17	19,850	28,270	3,138	3,461	476	2,578	2,060
1950—1954	4	4	13,753	20,234	3,680	3,683	544	2,351	2,351
1945—1949	3	3	5,691	2,806	128	128	20	—	—
Prior to 1945	3	3	217,359	18,295	101	201	29	100	100
Year not stated	14	14	8,239	14,903	361	480	127	—	—
Indonesia									
All years	38	43	145,751	85,301	9,825	14,421	1,102	610	610
1970—1973	23	23	59,453	38,908	6,587	8,298	—	—	—
1965—1969	8	9	55,785	17,961	—416	2,175	613	313	313
1960—1964	—	—	—	—	—	—	—	—	—
1955—1959	—	—	—	—	—	—	—	—	—
1950—1954	—	—	—	—	—	—	—	—	—
1945—1949	—	—	—	—	—	—	—	—	—
Prior to 1945	8	11	30,514	28,431	3,654	3,949	489	297	297
Year not stated	—	—	—	—	—	—	—	—	—
Japan									
All years	214	291	2,421,968	3,016,271	417,000	431,203	169,926	97,062	69,253
1970—1973	47	50	93,625	54,481	—5,481	2,854	460	405	176
1965—1969	32	43	92,489	119,671	12,501	13,832	6,366	167	167
1960—1964	97	111	1,262,928	1,698,852	111,778	113,196	43,805	15,311	15,064
1955—1959	38	41	248,679	444,771	126,328	127,793	53,560	55,252	52,791
1950—1954	13	14	117,525	114,201	10,052	11,144	5,600	603	603
1945—1949									
Prior to 1945	12	13	535,856	459,532	155,497	155,830	58,164	25,242	370
Year not stated	12	20	70,866	124,762	6,325	6,554	1,971	81	81
Philippines									
All years	149	216	864,379	705,661	46,634	66,624	23,319	31,260	18,805
1970—1973	24	25	9,374	5,376	649	726	213	—	—
1965—1969	58	62	217,004	163,952	—7,866	4,679	1,884	1,999	993
1960—1964	36	41	163,631	126,560	5,991	10,212	3,705	4,352	2,615
1955—1959	28	28	177,455	148,722	8,850	9,899	3,643	3,722	1,882
1950—1954	15	17	43,142	45,396	4,661	5,423	1,965	4,817	2,656
1945—1949	14	21	116,578	100,518	12,733	12,984	4,223	5,119	4,159
Prior to 1945	17	19	124,023	113,498	20,173	21,257	7,565	10,181	5,430
Year not stated	3	3	13,172	1,640	1,442	1,442	121	1,070	1,070
Oceania, Total									
All years	603	1,804	7,664,493	8,315,986	713,036	761,196	234,160	197,617	153,342
1970—1973	189	306	517,038	185,460	34,609	47,931	13,861	18,052	17,910
1965—1969	276	450	1,074,328	1,628,286	104,917	117,447	30,739	38,322	23,055
1960—1964	193	305	1,256,075	1,357,655	74,117	82,050	27,422	15,740	8,125
1955—1959	121	214	922,202	624,369	102,172	104,681	28,520	26,511	20,494
1950—1954	70	128	427,517	638,840	54,015	55,772	14,614	12,046	8,195
1945—1949	43	74	138,736	184,879	10,923	13,262	4,521	2,671	2,527
Prior to 1945	114	260	3,189,997	3,523,150	322,117	329,382	111,471	82,474	71,608
Year not stated	38	67	138,600	173,346	10,165	10,472	3,013	1,803	1,428
Australia									
All years	578	1,554	7,206,759	7,694,112	665,366	709,128	215,659	189,588	146,956
1970—1973	167	259	434,917	165,288	33,221	45,448	13,031	18,011	17,884
1965—1969	243	382	1,038,169	1,569,985	103,447	113,338	29,768	38,139	22,888
1960—1964	181	265	1,218,709	1,318,694	70,337	78,019	26,165	14,818	7,505
1955—1959	111	196	902,198	580,093	99,286	101,897	27,349	26,096	20,278
1950—1954	59	107	362,886	550,755	45,358	47,095	12,160	11,636	7,785
1945—1949	38	65	124,920	149,785	9,143	11,482	3,915	2,671	2,527
Prior to 1945	105	217	2,986,655	3,186,165	294,429	301,397	100,261	76,415	66,661
Year not stated	35	63	138,305	173,346	10,146	10,453	3,010	1,803	1,428

Footnotes at end of table.

UNITED STATES CORPORATIONS AND THEIR CONTROLLED FOREIGN CORPORATIONS REPORTED ON FORMS 2952

Table 29.—Number of U.S. Corporation Returns and Assets, Receipts, Earnings, Taxes, and Distributions of Controlled Foreign Corporations, by Selected Country of Incorporation and Year of Incorporation of Controlled Foreign Corporation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected country of incorporation and year of incorporation of Controlled Foreign Corporation	Number of U.S. corporation returns[1]	Controlled Foreign Corporations							
		Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
						Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Puerto Rico and United States Possessions, Total									
All years	201	438	1,816,332	1,468,294	90,257	120,608	38,165	13,036	4,397
1970—1973	38	57	145,268	74,633	4,208	6,019	1,712	189	173
1965—1969	82	137	593,134	685,060	43,506	47,985	17,649	2,361	1,520
1960—1964	95	145	271,687	237,365	27,182	31,824	9,128	2,035	1,167
1955—1959	39	51	565,608	213,267	−8,311	10,892	3,189	6,321	8
1950—1954	19	24	105,416	114,867	10,179	10,192	2,076	730	130
1945—1949	7	7	34,545	15,739	2,417	2,417	770	100	100
Prior to 1945	12	12	97,345	124,322	10,568	10,652	3,457	1,300	1,300
Year not stated	6	6	3,329	3,042	507	628	184	—	—
Puerto Rico									
All years	178	388	1,351,325	859,347	45,658	74,873	19,482	11,029	3,521
1970—1973	27	45	135,046	52,122	4,197	5,263	1,352	189	173
1965—1969	70	121	211,256	150,993	9,550	13,685	3,336	1,361	1,193
1960—1964	85	129	245,423	202,365	18,537	23,130	5,591	1,137	728
1955—1959	39	50	527,603	205,067	−9,356	9,847	3,189	6,321	8
1950—1954	18	23	105,335	114,636	10,151	10,164	2,069	720	120
1945—1949	4	4	25,986	6,800	1,504	1,504	303	—	—
Prior to 1945	12	12	97,345	124,322	10,568	10,652	3,457	1,300	1,300
Year not stated	5	5	3,329	3,042	507	628	184	—	—
U.S. Possessions									
All years	35	50	465,007	608,948	44,599	45,736	18,683	2,008	876
1970—1973	12	12	10,222	22,511	11	756	360	—	—
1965—1969	12	16	381,876	534,067	33,356	34,300	14,313	1,000	327
1960—1964	14	16	26,263	35,000	8,645	8,694	3,536	898	439
1955—1959									
1950—1954									
1945—1949	6	6	46,646	17,370	1,986	1,986	474	110	110
Prior to 1945									
Year not stated									
Country Not Stated									
All years	47	62	11,153	1,807	178	178	44	13	—
1970—1973	9	9	6	—	(2)	—	—	—	—
1965—1969	6	12	50	206	(2)	(2)	—	—	—
1960—1964	6	6	1,394	—	53	53	—	—	—
1955—1959									
1950—1954	4	4	1,372	—	(2)	—	—	—	—
1945—1949									
Prior to 1945	3	3	5	—	—	—	—	—	—
Year not stated	24	28	8,326	1,601	125	125	44	13	—

[1]The return counts in column 1 pertain to the total activity of the U.S. parent corporation in a particular area, subarea or country. Since most U.S. corporations have Controlled Foreign Corporations incorporated in more than one country, the data in this column are not additive.

[2]Less than $500 per return.

NOTE: See text for explanatory statements, including Geographic classification under "Explanation of Terms" and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

ALL ACTIVE RETURNS

Table 30.—Assets, Income, Deductions, Tax, Credits, and Distributions of Active U.S. Corporations and Assets, Receipts, Earnings, Taxes, and Distributions of Active Controlled Foreign Corporations, by Accounting Period of Active Controlled Foreign Corporation, and by Accounting Period of Active U.S. Corporation Filing the Return

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Accounting period of U.S. corporation filing the return	U.S. Corporations — All returns											
			Receipts								Constructive taxable income from related foreign corporations	
	Number of returns	Total assets	Total	Business receipts	Interest on other than Government obligations	Rents	Royalties	Dividends received from foreign corporations: Total	Dividends received from foreign corporations: Foreign dividends not qualifying for special deduction	Dividends received from DISCs	Includable income of Controlled Foreign Corporations	Foreign dividend income resulting from foreign taxes deemed paid (Gross-up)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns	**3,924**	**1,166,161,889**	**790,367,080**	**738,617,696**	**17,717,221**	**4,241,400**	**2,259,262**	**4,436,884**	**4,430,218**	**282,616**	**94,963**	**1,836,446**
January 1972—December 1972	1,953	1,020,647,583	610,189,754	567,278,770	16,290,522	3,623,553	1,759,665	3,995,171	3,988,737	247,110	64,281	1,596,635
August 1971—July 1972	101	10,666,357	9,372,059	9,064,101	82,767	36,607	10,557	12,523	12,523	510	144	8,641
September 1971—August 1972	109	7,354,936	6,188,634	7,697,127	92,381	63,856	15,719	10,139	10,063	—	578	4,358
October 1971—September 1972	227	20,167,410	23,914,020	23,053,774	124,264	76,831	188,023	51,346	51,346	1,384	2,510	33,719
November 1971—October 1972	176	16,938,875	19,320,176	18,244,935	148,648	60,018	32,959	78,915	78,915	3,798	1,490	32,289
December 1971—November 1972	99	6,480,756	7,823,354	7,474,515	50,526	27,252	29,458	15,188	15,188	418	1,965	8,453
February 1972—January 1973	90	24,681,839	35,692,231	32,787,330	270,215	95,468	2,159	35,177	35,177	1,870	665	16,851
March 1972—February 1973	95	9,259,460	15,613,085	15,210,479	73,560	57,533	25,683	34,915	34,915	472	456	20,982
April 1972—March 1973	221	11,165,199	17,512,666	17,042,578	81,656	39,073	46,079	52,101	52,101	8,125	12,674	34,110
May 1972—April 1973	157	3,797,418	3,524,450	3,307,976	55,296	37,133	15,996	11,437	11,283	3,279	—	1,444
June 1972—May 1973	110	4,759,176	8,243,663	5,947,783	43,872	28,270	22,774	23,290	23,290	8,167	4,202	13,476
July 1972—June 1973	427	23,313,950	27,219,677	26,105,129	242,358	65,355	77,560	107,780	107,777	7,411	4,816	60,087
All part-year returns	160	6,929,030	5,753,310	5,403,202	161,158	20,450	32,629	8,903	8,903	122	1,182	5,401

Accounting period of U.S. corporation filing the return	U.S. Corporations—Continued — All returns—Continued											
	Deductions			Net income (less deficit)	Net income	Deficit	Western Hemisphere Trade Corporation deduction	Income subject to U.S. tax	U.S. income tax before credits	Foreign tax credit claimed	Investment credit	Distributions to stockholders except in own stock
	Total	Cost of sales and operations	Interest paid									
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	**744,633,565**	**499,142,875**	**22,028,852**	**45,613,259**	**48,368,769**	**2,755,510**	**281,105**	**44,836,980**	**21,321,602**	**4,697,179**	**1,560,068**	**18,807,585**
January 1972—December 1972	571,655,039	379,592,637	18,759,222	38,445,785	40,326,391	1,881,105	271,707	37,266,683	17,742,696	4,289,274	1,344,939	16,477,167
August 1971—July 1972	9,283,199	6,599,194	245,470	97,421	248,666	151,245	443	223,593	105,975	9,735	7,572	99,429
September 1971—August 1972	7,685,744	5,446,897	172,069	506,852	523,784	16,922	1,851	483,527	226,327	10,423	11,834	122,378
October 1971—September 1972	22,936,473	16,813,508	378,972	1,010,619	1,115,520	104,900	2,282	1,048,775	497,645	59,366	51,228	341,713
November 1971—October 1972	18,525,219	13,158,580	373,539	825,802	927,063	101,262	1,299	899,597	429,317	74,328	25,365	265,505
December 1971—November 1972	7,116,877	5,282,648	132,543	448,091	485,865	37,773	559	473,493	219,070	16,824	11,319	91,970
February 1972—January 1973	34,414,420	20,069,409	688,431	1,292,749	1,341,488	48,738	263	1,250,836	593,664	26,167	29,348	481,797
March 1972—February 1973	15,433,137	11,532,880	175,083	199,053	367,201	168,148	92	351,065	165,763	25,127	8,876	95,763
April 1972—March 1973	16,959,239	12,496,643	219,663	598,751	646,389	47,637	374	598,814	282,190	50,551	17,625	169,803
May 1972—April 1973	3,379,361	2,056,751	108,677	146,365	172,726	26,362	445	149,929	70,874	1,899	2,678	105,394
June 1972—May 1973	6,000,466	4,037,950	120,119	260,336	293,664	33,328	20	283,246	135,181	23,125	6,401	79,849
July 1972—June 1973	25,607,793	17,762,074	462,854	1,670,398	1,783,202	112,805	1,402	1,680,604	795,392	100,348	38,129	445,351
All part-year returns	5,636,600	4,293,703	192,231	111,027	136,311	25,283	368	126,818	57,507	10,003	4,555	30,465

Accounting period of U.S. corporation filing the return	Controlled Foreign Corporations — All returns							Accounting period of Controlled Foreign Corporation — January—December						
	Number of foreign corporations	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign corporations with current earnings and profits (+) before taxes: Foreign income taxes (net)	Distributions: Total	Distributions: Out of current earnings and profits	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes: Current earnings and profits before taxes	Foreign corporations with current earnings and profits (+) before taxes: Foreign income taxes (net)	Distributions: Total	Distributions: Out of current earnings and profits
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns	**23,943**	**166,327,911**	**172,407,222**	**15,356,479**	**16,942,938**	**5,595,130**	**5,143,983**	**3,990,258**	**122,868,051**	**125,876,927**	**10,851,926**	**12,084,056**	**4,015,023**	**3,658,916**	**3,035,287**
January 1972—December 1972	16,220	141,675,543	141,634,109	13,210,322	14,492,068	4,805,999	4,630,374	3,605,846	120,376,547	122,133,981	10,730,970	11,843,643	3,931,399	3,808,326	2,996,52
August 1971—July 1972	474	2,182,441	4,606,359	124,998	143,769	45,136	24,891	14,702	101,690	20,029	12,036	12,118	5,606	2,496	2,496
September 1971—August 1972	404	717,038	526,125	39,813	49,096	16,624	10,433	8,048	35,938	30,242	2,434	2,434	356	2,600	1,518
October 1971—September 1972	1,018	3,371,337	3,262,861	269,198	316,945	98,938	65,457	45,730	92,802	63,848	7,367	7,683	3,516	1,544	405
November 1971—October 1972	838	3,810,653	3,797,484	295,998	334,335	109,730	94,024	70,913	65,200	8,761	2,660	2,660	440	1,846	995
December 1971—November 1972	389	1,029,699	1,217,799	73,103	88,152	30,754	15,135	11,353	115,565	87,211	349	1,216	328	131	95
February 1972—January 1973	300	1,409,249	1,836,081	132,240	148,577	51,103	27,214	25,583	226,952	194,369	13,821	15,956	3,707	5,621	5,486
March 1972—February 1973	525	1,866,972	2,384,449	171,507	191,205	68,124	36,209	25,615	914,586	1,342,964	107,788	111,487	42,073	26,502	18,656
April 1972—March 1973	813	2,919,054	6,029,889	287,609	316,476	106,340	59,117	52,776	557,641	1,679,193	42,885	49,644	12,901	5,424	4,879
May 1972—April 1973	437	598,617	555,907	50,202	58,976	16,838	12,888	6,038	12,716	14,101	907	976	324	12	12
June 1972—May 1973	369	1,249,504	1,550,215	112,326	134,805	40,852	38,960	24,781	99,350	43,192	3,823	4,189	835	83	83
July 1972—June 1973	1,736	4,838,522	4,013,060	538,786	603,118	180,723	123,556	94,265	67,488	87,927	4,786	5,832	2,253	804	804
All part-year returns	419	659,282	992,884	50,378	65,416	23,971	5,746	4,609	201,577	171,108	22,100	26,017	11,284	3,527	3,329

Footnote at end of table.

Table 30.—Assets, Income, Deductions, Tax, Credits, and Distributions of Active U.S. Corporations and Assets, Receipts, Earnings, Taxes, and Distributions of Active Controlled Foreign Corporations, by Accounting Period of Active Controlled Foreign Corporation, and by Accounting Period of Active U.S. Corporation Filing the Return—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Accounting period of U.S. corporation filing the return	Accounting period of Controlled Foreign Corporation—Continued													
	August—July							September—August						
	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
				Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits				Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
All returns	1,071,382	1,901,969	56,960	66,322	22,878	27,323	6,548	1,063,134	1,219,047	94,933	109,477	37,055	28,067	23,383
January 1972—December 1972	103,272	77,895	12,572	13,087	3,513	16,444	1,282	108,126	43,315	7,028	7,034	1,871	1,553	377
August 1971—July 1972	883,500	1,741,619	36,788	44,884	16,045	6,226	3,403	416	2,518	125	125	67	—	—
September 1971—August 1972	19,646	8,117	1,890	1,890	714	466	466	393,718	396,118	32,677	38,480	13,760	6,861	5,612
October 1971—September 1972	46,891	60,108	4,797	4,797	2,197	1,153	413	545,095	767,371	48,131	56,527	21,220	12,743	10,499
November 1971—October 1972	3,109	3,976	966	1,002	246	656	619	4,256	3,859	—21	205	22	29	14
December 1971—November 1972	2,037	1,205	—86	51	24	—	—	—	—	—	—	—	—	—
February 1972—January 1973	6	1	—9	—	—	—	—	—	—	—	—	—	—	—
March 1972—February 1973	3,824	5,493	503	504	133	365	365	—	—	—	—	—	—	—
April 1972—March 1973	951	99	99	99	6	—	—	2,825	658	6,882	6,883	1	6,882	6,881
May 1972—April 1973	—	—	—	—	—	—	—	—	—	—	—	—	—	—
June 1972—May 1973	—	—	—	—	—	—	—	360	—	—1	—	—	—	—
July 1972—June 1973	8,144	3,253	—568	(1)	(1)	4	(1)	7,882	5,197	204	214	107	—	—
All part-year returns	—	—	8	8	—	—	—	455	10	—92	7	6	—	—

Accounting period of U.S. corporation filing the return	Accounting period of Controlled Foreign Corporation—Continued													
	October—September							November—October						
	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
				Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits				Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
All returns	5,437,667	5,786,086	550,409	606,632	186,943	182,566	137,781	8,635,023	8,740,929	1,270,924	1,329,413	482,477	431,314	313,528
January 1972—December 1972	2,794,424	3,322,058	324,827	346,014	111,448	129,571	100,705	4,943,278	4,653,587	979,692	998,769	373,074	337,581	243,456
August 1971—July 1972	—	—	—	—	—	—	—	428	—	—251	—	—	—	—
September 1971—August 1972	—	—	—	—	—	—	—	—	—	—	—	—	—	—
October 1971—September 1972	2,356,568	2,176,818	204,525	234,269	68,129	47,131	32,996	—	907	—12	62	—	485	—
November 1971—October 1972	224,347	220,834	17,367	20,837	6,018	3,802	2,507	3,454,684	3,516,858	270,597	304,492	102,099	87,624	66,776
December 1971—November 1972	25,106	17,453	1,273	1,376	205	480	475	57,780	69,487	—859	3,097	875	2,358	1,221
February 1972—January 1973	—	—	—	—	—	—	—	4,249	518	43	43	16	19	19
March 1972—February 1973	5,008	6,150	1,213	1,268	326	257	257	24,030	24,077	2,996	2,996	727	2,401	1,442
April 1972—March 1973	5,267	6,367	399	399	120	123	114	221	353	—13	—	—	—	—
May 1972—April 1973	—	—	—	—	—	—	—	—	—	—	—	—	—	—
June 1972—May 1973	1,968	4,465	669	669	94	610	575	3,948	36	4	8	—	—	—
July 1972—June 1973	2,842	13,561	—67	500	71	—	—	—	—	—	—	—	—	—
All part-year returns	22,136	18,380	203	1,300	531	591	153	146,405	475,107	18,826	19,946	5,687	845	813

Accounting period of U.S. corporation filing the return	Accounting period of Controlled Foreign Corporation—Continued													
	December—November							February—January						
	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
				Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits				Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns	10,614,911	9,424,116	970,847	1,060,594	342,796	229,355	190,225	1,359,621	1,825,017	131,131	147,824	50,547	23,134	21,426
January 1972—December 1972	9,486,081	7,965,496	890,061	965,117	311,957	217,826	181,148	119,811	134,372	13,345	13,463	1,069	2,812	2,812
August 1971—July 1972	82,850	273,461	8,604	8,604	1,522	—	—	15,313	5,791	—1,943	439	147	1,061	292
September 1971—August 1972	—	—	—	—	—	—	—	110	117	—67	—	—	—	—
October 1971—September 1972	18,300	23,965	—2,223	49	17	—	—	—	—	—	—	—	—	—
November 1971—October 1972	2,571	—	203	203	69	—	—	—	—	—	—	—	—	—
December 1971—November 1972	785,173	1,002,535	66,984	76,642	27,164	11,211	8,821	—	—	—	—	—	—	—
February 1972—January 1973	6,749	19,601	214	214	—	—	—	1,123,341	1,562,568	112,947	126,998	45,912	19,260	18,321
March 1972—February 1973	16,380	19,851	1,252	1,255	344	231	231	87,866	113,314	6,515	6,519	3,252	—	—
April 1972—March 1973	181,758	63,866	4,516	4,847	447	60	—	1,937	2,454	83	83	29	—	—
May 1972—April 1973	—	—	—	—	—	—	—	5,228	9	—51	—	—	—	—
June 1972—May 1973	—	—	—	—	—	—	—	5,180	5,421	308	308	132	—	—
July 1972—June 1973	6,257	12,108	72	72	36	24	24	635	972	14	14	6	—	—
All part-year returns	28,793	43,234	966	3,392	1,236	3	2	—	—	—	—	—	—	—

Footnote at end of table.

ALL ACTIVE RETURNS

Table 30.—Assets, Income, Deductions, Tax, Credits, and Distributions of Active U.S. Corporations and Assets, Receipts, Earnings, Taxes, and Distributions of Active Controlled Foreign Corporations, by Accounting Period of Active Controlled Foreign Corporation, and by Accounting Period of Active U.S. Corporation Filing the Return—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Accounting period of U.S. corporation filing the return	Accounting period of Controlled Foreign Corporation—Continued												
	March—February							April—March					
	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
				Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits				Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns	796,252	808,470	48,267	64,687	20,096	7,630	6,296	2,743,303	4,740,834	263,508	289,842	98,638	49,153	41,629
January 1972—December 1972	77,576	15,161	1,901	2,125	477	179	101	376,550	236,815	19,753	23,451	3,199	2,920	1,569
August 1971—July 1972	51	—	60	60	19	—	—	20,405	22,307	939	939	51	232	232
September 1971—August 1972	—	—	—	—	—	—	—	2,064	—	—201	15	—	17	—
October 1971—September 1972	—	—	—	—	—	—	—	310	914	31	31	15	—	—
November 1971—October 1972	4	255	—23	—	—	—	—	713	156	148	160	61	—	—
December 1971—November 1972	—	—	—	—	—	—	—	12,488	13,612	2,428	2,435	768	118	118
February 1972—January 1973	—	—	—	—	—	—	—	—	—	—	—	—	—	—
March 1972—February 1973	638,397	665,684	32,969	48,555	14,727	4,803	3,831	157	—	53	53	10	—	—
April 1972—March 1973	47,450	79,142	5,077	5,483	1,698	1,273	1,024	2,039,516	4,128,811	220,651	241,113	89,126	44,196	38,896
May 1972—April 1973	20,266	39,916	6,765	6,907	2,680	1,375	1,340	148,028	137,572	11,019	11,783	1,605	983	610
June 1972—May 1973	873	—	1,556	1,556	495	—	—	25,474	27,201	1,740	2,035	1,003	—	—
July 1972—June 1973	11,633	8,312	—39	—	—	—	—	116,176	171,939	6,855	7,738	2,798	686	204
All part-year returns	—	—	—	—	—	—	—	1,422	1,503	90	90	2	—	—

Accounting period of U.S. corporation filing the return	Accounting period of Controlled Foreign Corporation—Continued												
	May—April							June—May					
	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
				Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits				Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)
All returns	1,202,023	1,312,115	91,570	120,376	40,196	32,443	21,286	773,183	912,214	79,071	90,413	26,965	13,551	9,748
January 1972—December 1972	53,563	10,553	—996	1,108	183	163	163	56,347	47,541	6,260	7,912	2,968	73	58
August 1971—July 1972	21,137	17,063	1,756	2,762	766	1,470	1,135	28,585	22,614	7,629	7,629	2,612	—	—
September 1971—August 1972	7,958	9,576	1,965	1,965	564	191	191	6,591	4,377	78	78	—	—	—
October 1971—September 1972	2,211	4,077	—93	64	30	—	—	—	—	—	—	—	—	—
November 1971—October 1972	—	—	—	—	—	—	—	538	928	29	29	8	—	—
December 1971—November 1972	—	—	—	—	—	—	—	2,447	—	4	4	—	4	4
February 1972—January 1973	—	—	—	—	—	—	—	439	508	—6	—	—	—	—
March 1972—February 1973	1,326	4,185	295	295	134	—	—	—	—	(1)	—	—	—	—
April 1972—March 1973	174	41	105	105	—	—	—	3	—	—	—	—	—	—
May 1972—April 1973	375,521	319,718	27,199	34,308	10,755	3,523	2,003	—	—	—	—	—	—	—
June 1972—May 1973	698,892	917,268	59,744	77,416	27,311	26,552	17,388	361,353	521,484	43,138	46,993	10,464	9,419	6,564
July 1972—June 1973	41,241	29,635	1,596	2,354	453	545	406	308,731	297,097	19,732	25,562	9,903	3,511	2,812
All part-year returns	—	—	—	—	—	—	—	8,149	17,666	2,205	2,205	1,011	543	310

Accounting period of U.S. corporation filing the return	Accounting period of Controlled Foreign Corporation—Continued												
	July—June							All part-year returns					
	Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions		Total assets	Business receipts	Current earnings and profits (less deficit) before taxes	Foreign corporations with current earnings and profits (+) before taxes		Distributions	
				Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits				Current earnings and profits before taxes	Foreign income taxes (net)	Total	Out of current earnings and profits
	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)
All returns	6,547,032	7,030,983	756,666	822,366	228,112	219,251	166,686	3,216,330	2,828,514	90,267	150,935	43,404	41,282	16,436
January 1972—December 1972	1,284,581	944,092	177,003	183,677	39,091	91,024	68,443	1,895,388	2,049,244	47,905	86,667	25,750	19,901	9,204
August 1971—July 1972	895,607	2,457,976	53,765	60,598	17,602	9,910	7,120	132,460	42,782	5,289	5,411	698	3,497	23
September 1971—August 1972	7,900	6,418	—7	754	23	259	230	243,113	71,161	1,064	3,479	1,207	39	31
October 1971—September 1972	115,502	89,208	856	5,562	1,825	1,585	1,006	193,658	75,645	5,819	7,702	1,988	817	411
November 1971—October 1972	18,377	14,520	1,577	1,577	643	—	—	36,855	27,334	2,495	3,171	125	57	2
December 1971—November 1972	5,327	695	962	1,038	412	285	264	23,776	25,601	2,147	2,293	977	546	354
February 1972—January 1973	—	—	—	—	—	—	—	47,513	58,515	5,230	5,366	1,468	2,313	1,754
March 1972—February 1973	149,695	181,925	13,884	13,884	4,836	29	29	25,703	20,806	4,039	4,388	1,562	1,622	805
April 1972—March 1973	9,449	8,790	643	643	186	27	27	71,861	60,111	6,283	7,176	1,926	1,131	956
May 1972—April 1973	1,689	3,021	—283	52	—	—	—	35,189	41,570	4,646	4,949	1,473	6,975	2,073
June 1972—May 1973	87	3	—1	1	(1)	—	—	52,018	31,144	1,346	1,631	517	2,297	172
July 1972—June 1973	4,047,572	3,303,780	508,512	552,638	162,828	116,104	89,537	219,721	79,280	—311	8,194	2,267	1,878	478
All part-year returns	11,248	20,556	1,757	1,942	665	29	29	239,097	245,321	4,315	10,508	3,546	208	173

[1]Less than $500 per return.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data." Detail may not add to totals because of rounding.

Section 2 Explanation of Terms

The following explanations include definitions and limitations of data items and of classifications used, as well as descriptions of adjustments made in processing the statistics shown in this report. These explanations are designed as an aid in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those in effect during the period 1968-1972.

Accounting Periods

The accounting periods of both U.S. corporations and Controlled Foreign Corporations" are discussed under "Filing Requirements for Controlled Foreign Corporations" in Section 1. Returns with accounting periods that spanned less than 12 months are referred to as part-year returns and were filed, for the most part, by continuing corporations changing their accounting periods, new corporations in existence less than 12 months, merging corporations, and liquidating corporations.

Active Corporations

Active U.S. corporation returns were those showing any income or deduction items. They comprised the vast majority of the returns filed and were the basis for all financial statistics presented in this report for U.S. corporations.

In contrast, the Forms 2952 filed for both active and inactive Controlled Foreign Corporations were included in the statistics (see "Inactive Corporations"). In general, an active Controlled Foreign Corporation was one with current earnings and profits or a deficit in current earnings and profits for the year. Also included were foreign corporations without earnings and profits (or a deficit in earnings and profits) but which paid income taxes or which had at least one transaction reported indicating business activity in contrast to a transaction involving only passive investment activity. Transactions of Controlled Foreign Corporations regarded as indicative of business activity for the current year were all those except dividends paid and amounts borrowed or loaned.

Amounts Borrowed (or Loaned) by Controlled Foreign Corporations

These transactions represented intercompany loan of funds between the Controlled Foreign Corporation and its U.S. parent corporation or the three other categories of related persons shown on Form 2952 (see "Related Persons of Controlled Foreign Corporations").

These loan transactions do not include indebtedness shown in the open book account representing receivables or payables arising in the ordinary course of trade or business of the corporation. The repayment of loans was often reflected in a reduction in the transaction for amounts borrowed (and led to possible negative results).

Business Receipts of Controlled Foreign Corporations

Business receipts were, in general, gross receipts or gross sales less returns and allowances reported on the income statements required to be filed by Controlled Foreign Corporations with their Form 2952. This amount was sometimes identified in the income statement as gross revenues from sales or operations, net sales, or gross operating revenue, without further explanation. However, whatever the term, the amount used for the statistics related to income before the deduction of costs of goods sold and before the deduction of operating expenses. Nevertheless, there were some instances where only gross profit was reported and business receipts could not be obtained because the cost of goods sold was not reported. In these cases, gross profit was used for the statistics in place of business receipts.

In the finance, insurance, and real estate division, business receipts was generally the total income or receipts of the Controlled Foreign Corporation and may have been shown on the income statement as royalty, rental, commission, investment, or interest income or as insurance premiums.

Because the figure shown in the income statement was generally accepted as reported (since the income statement as a whole was not abstracted for the statistics), the definition of and the data shown are not completely comparable with U.S. business receipts.

Business Receipts of U.S. Corporations

Business receipts were, in general, the gross operating receipts of the corporation reduced by the cost of returned goods and allowances.

Business receipts included rents reported as a principal business income by real estate operators and by certain types of manufacturing, public utility, and service corporations. The latter corporations included manufacturers that frequently rented products rather than sold them, such as automatic data processing equipment; lessors of public utility facilities such as docks, warehouses, and pipelines; and companies engaged in rental services, such as the rental of automobiles or clothing.

Some corporations treated sales taxes and excise and related taxes which were included in the sales price of their products as part of their gross receipts from sales; others reported their receipts after adjustment for these taxes. When treated as receipts, sales taxes and excise and related taxes were deducted on the tax return as part of the cost of sales and operations or were included in the separately itemized deduction for taxes paid. In any case, the receipts as reported by the taxpayer were included in the statistics (see also, "Cost of Sales and Operations").

In the finance, insurance, and real estate division, business receipts included such banking items as fees, commissions, trust department earnings, exchange collections, discounts, and service charges, when identified in schedules attached to the return. Business receipts also included interest which was not separately identified. (Interest, the principal operating income of banking and savings institutions, is shown separately in the statistics and is, therefore, excluded from business receipts.) Special statistical treatment was required for the few banking institutions which traded certain securities

"on their own account" and which reported the purchase and sale of the securities as part of cost of sales and operations and business receipts, respectively. For the statistics, the amount paid by the banking institutions for these securities was excluded from the cost of sales and operations and a corresponding amount was excluded from business receipts.

Also in the finance, insurance, and real estate division, premium income of most insurance companies was also included in business receipts. However, certain mutual insurance companies with total receipts of less than $500,000 were not required to report premium income. Therefore, total business receipts for insurance carriers are slightly understated.

Generally, in the finance, insurance, and real estate division, income from investments, when identified in schedules attached to the return, was treated as investment income and thereby excluded from business receipts. Rent or cooperative apartment assessments reported by real estate operators, however, were accepted as business receipts.

Business receipts reported by stock and commodity brokers, dealers, and exchanges, and by real estate subdividers, developers, and operative builders, required special statistical treatment. For these operations, net profit or loss from sales of stock or real estate, when identifiable, was excluded from business receipts. If the corporation reported both business receipts and cost of sales and operations without identifying the source, and the cost of sales was 50 percent or more of the business receipts, the items were considered to include stock or real estate transactions and only the net gain or loss was used for the statistics. Otherwise, business receipts for these companies were used as reported and included commissions and service fees.

In addition to the income types described above which were uniquely treated by law, by the tax return, or for the statistics, there were certain other kinds of income from sales and operations that are not reflected in business receipts. In general, this income was included as part of the much broader category, sales of property used in trade or business.

For Domestic International Sales Corporations (DISC's), business receipts included only "qualified" export receipts, i.e., gross receipts from sales of export property, leasing of export property, services related and subsidiary to a qualified export sale or lease, engineering and architectural services, and export management services. In other words, "qualified" receipts were those which were considered to be export related and as such were the only receipts included in the statistics for business receipts. Receipts not considered to be export related (i.e. "nonqualified" receipts) were excluded from business receipts.

Commissions Received (or Paid) by Controlled Foreign Corporations

Commissions received or paid were reported on Form 2952 as a transaction with four different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). They were the income or costs relating to services performed in connection with sales, purchases, collections, marketing, or other types of business transactions where the foreign corporation acted as an agent of another affiliate, usually the U.S. parent or subsidiary of the U.S. parent, or the affiliate acted as the agent of the foreign corporation.

The receiver of commissions did not obtain title to the goods being sold, but usually received a percentage of the sales price on executing the service contracted to be performed. Commissions for services were usually related to a transaction which involved merchandise and involved either the Controlled Foreign Corporation or its affiliate as the agent which received the commissions.

In some instances, license fees paid for the distribution rights to the sale of certain merchandise were reported as "Commissions paid."

Compensation Received (or Paid) for Certain Services by Controlled Foreign Corporations

Compensation received or paid was reported on Form 2952 as a transaction with four different categories of related persons (see "Related Persons of Controlled Foreign Corporations").

Compensation received was the amount paid by a U.S. parent or its subsidiary (U.S. or foreign) for the flow of technological services from the foreign subsidiary. Compensation paid was the amount received for the reverse flow. The technological services included managerial, engineering, construction, scientific, marketing, advertising, and specialized business services.

Consolidated Returns

Consolidated returns were income tax returns which contained the combined financial data of two or more U.S. corporations meeting the following requirements: (1) a common parent corporation owned at least 80 percent of the voting power of all classes of stock and at least 80 percent of each class of nonvoting stock (except stock which was limited and preferred as to dividends) of at least one member of the group, and (2) these same proportions of stock of each other member of the group were owned within the group. With the exception of certain wholly-owned subsidiaries incorporated in Canada and Mexico, foreign subsidiaries could not be included in the U.S. corporation's consolidated return.

The filing of a consolidated return for a parent corporation and its subsidiaries constituted an election of group reporting, which, with certain exceptions, had to be followed in subsequent years. The consolidated filing privilege could be granted to all affiliated U.S. corporations connected through stock ownership with a common parent corporation except: (1) regulated investment companies, (2) real estate investment trusts, (3) corporations deriving a large percentage of their gross income from sources within a U.S. possession (including Puerto Rico), (4) corporations designated tax-exempt under Code section 501, (5) China Trade Act corporations, and (6) beginning with 1972, Domestic International Sales Corporations (DISC's). Affiliated insurance companies were allowed to file a consolidated return if they were taxable under the same provisions of the Code; however, noninsurance companies with which they also may have been affiliated could not be included in the same return.

A consolidated return, filed by the common parent company, was treated as a unit, each statistical classification being determined on the basis of the combined data of the affiliated group. Therefore, filing changes to or from a consolidated return basis affect comparability of the statistics between 1968 and 1972.

Constructive Taxable Income From Related Foreign Corporations

This represented the sum of (1) "Includable Income of Controlled Foreign Corporations," and (2) "Foreign Dividend Income Resulting from Foreign Taxes Deemed Paid," which was called the "Foreign dividend gross-up" in Schedule C - "Dividends" of the U.S. corporation's income tax return. Each of these items is discussed under separate headings in this section.

Controlled Foreign Corporations

For purposes of the statistics in this report, a Controlled Foreign Corporation was any foreign

corporation for which a Form 2952 was required to be filed. Under Code section 6038, this form was to be filed for all corporations incorporated in a foreign country which were controlled by one U.S. shareholder for at least 30 consecutive days during the taxable year of the foreign corporation. Control of a foreign corporation was defined as direct or indirect ownership of stock possessing more than 50 percent of the voting power or representing more than 50 percent of the total value of all shares of stock of the foreign corporation. Indirect control of a foreign corporation extended without limit from the directly-controlled (or first-tier) foreign corporation through succeeding tiers in a chain of control (see the discussion under "Form 2952").

A Controlled Foreign Corporation was defined differently for purposes of Subpart F of the Code. To determine which foreign corporations were considered Controlled Foreign Corporations whose undistributed earnings and profits could be subject to U.S. taxation through their U.S. shareholders as Subpart F income (see "Includable Income of Controlled Foreign Corporations"), more than 50 percent of the total voting power of all classes of stock entitled to vote of the foreign corporation had to be owned, directly or indirectly, by U.S. shareholders on any day of the taxable year of the foreign corporation. Moreover, only U.S. shareholders with a 10 percent or more direct or indirect ownership in the foreign corporation were considered in determining whether the foreign corporation was owned more than 50 percent by U.S. shareholders. Only shareholders with a 10 percent or more ownership were subject to the provisions of Subpart F; shareholders owning less than 10 percent were taxed only on earnings and profits actually distributed to them by the foreign corporation.

In addition, there were the following special rules under Subpart F of the Code for determining whether a foreign corporation was a Controlled Foreign Corporation:

(1) For foreign corporations deriving income from the insurance of U.S. risks, the term Controlled Foreign Corporation included not only those defined above, but also any foreign corporation in which more than 25 percent of the total voting power of all classes of stock was owned, directly or indirectly, by U.S. shareholders and the gross amount of premiums attributable to the insurance of U.S. risks exceeded 75 percent of the gross amount of premiums from the insurance of all risks.

(2) The term Controlled Foreign Corporation did not include corporations created under the laws of Puerto Rico or a U.S. possession, if 80 percent or more of their gross income for the 3-year period immediately preceding the close of the taxable year (or part of the 3-year period if the corporation was less than 3 years old) was derived from within Puerto Rico or a U.S. possession and 50 percent or more of the gross income for that period was derived from the active conduct of certain trades or businesses within Puerto Rico or a U.S. possession.

Cost of Sales and Operations of U.S. Corporations

Cost of sales and operations generally included the direct costs incurred by the corporation in producing goods or providing services. Included were costs of materials used in manufacturing, cost of goods purchased for resale, direct labor, and operating expenses. Also included were costs incurred by Domestic International Sales Corporations (DISC's) for warehousing (which could include rental warehouse facilities, labor, heat, and power) of export-related articles.

Operating expenses, considered part of the cost of goods sold, included sales taxes and excise and related taxes only if the corporation treated these taxes as part of the sales price of the product. When these taxes were identified in cost of goods sold schedules, they were excluded from the cost of goods sold. Similarly, operating expenses for depreciation, depletion, amortization, rent of buildings or real estate, advertising, contributions to pension plans, and contributions to employee benefit programs, whether direct or indirect costs in the case of corporations with manufacturing or production operations, were excluded when identified in cost of goods sold schedules.

The income or loss from sales of securities, commodities, or real estate by stock and commodity brokers, dealers, and exchanges, and by real estate subdividers, developers, and operative builders was transferred from business receipts, and the net profit or loss from these transactions included in net gain or loss from sales or exchanges of noncapital assets. Special statistical treatment was also required for the few banking institutions which traded certain securities "on their own account" and which reported the purchase and sale of the securities as part of cost of sales and operations and business receipts, respectively. For the statistics, the amount paid for these securities was excluded from cost of sales and operations and a corresponding amount was excluded from business receipts. Therefore, the cost of such sales was excluded from the statistics.

Current Earnings and Profits of Controlled Foreign Corporations

Current earnings and profits represented the difference between the total earnings and profits of foreign corporations at the end of the current year (before reduction by any dividends paid during the year) and the accumulated earnings and profits of corporations as of the beginning of the year. The latter amount was after reduction by dividend distributions made in prior years. Current earnings and profits thus represented the change in the total earnings and profits available for dividend distributions to stockholders. Although current earnings and profits is, by definition, an after-tax measure of profit, they are shown in this report both before taxes and after taxes. Net current earnings and profits are the summation of positive current earnings and profits and negative current earnings and profits (deficit in current earnings and profits) for corporations having either positive or negative current earnings and profits.

In those instances where the current earnings and profits in item 11(a) of the Form 2952 was missing, but the net income per books for these foreign corporations was available from the income statement required to be filed with the Form 2952, this figure was used in place of the missing earnings and profits data. To the extent that net income per books was different from current earnings and profits, which was generally required to be computed on the basis of section 964 of the Code, there is some inconsistency in the current earnings and profits statistics.

Code section 964 and the regulations thereunder provided that the earnings and profits of a foreign corporation for its taxable year were to be computed substantially the same as if the corporation were a U.S. corporation by:

(1) preparing an income statement from the books of account regularly maintained by the corporation for the purpose of accounting to its shareholders;

(2) making adjustments necessary to conform the statement to acceptable accounting standards;

(3) making further adjustments to conform the statement to U.S. tax concepts (e.g., those relating to depreciation and depletion);

(4) translating the amounts shown into U.S. dollars; and, then

(5) adjusting the resulting amount of net income or deficit shown to reflect any gain or loss on currency exchange.

No accounting or tax adjustment provided for in (2) and (3) above was required unless it was "material." Whether an adjustment was material depended on the facts and circumstances of the particular case, including the amount of the adjustment, its size relative to the general level of the corporation's total assets and annual net income or deficit per books of account, the consistency with which a particular accounting practice had been applied, and whether the item to which the adjustment related was of a recurring or merely a nonrecurring nature.

The following exception to these rules was provided by regulations under Code section 964: "If the books of account regularly maintained by a foreign corporation for the purpose of accounting to its shareholders are kept in U.S. dollars and in accordance with accounting principles generally accepted in the United States, and if it is so elected by or on behalf of such corporation, the earnings and profits shall be determined in every respect as if it were a domestic corporation." Once made, the election to use this method of computing earnings and profits was irrevocable.

The generally accepted U.S. accounting principles that applied in making accounting adjustments included the following:

(1) Clear reflection of income.--Any accounting practice designed for purposes other than the clear reflection of income on a current basis of income and expense for the taxable year was not to be recognized. For example, adjustment would be required when provisions out of current income were made for arbitrary reserves, such as those for foreign currency devaluation, unrealized losses on securities, maintenance, contingencies, and similar items;

(2) Historical cost.--All physical assets (including inventory when reflected at cost) had to be taken into account at historical cost without regard to any appreciation or depreciation in value or in the relative value of the currency in which its cost was incurred. Depreciation, depletion, and amortization allowances were to be based on the historical cost of the underlying assets.

While the regulations defined historical cost and allowable depreciation methods for assets acquired in post-1962 years, there were no guidelines for determining the depreciation on assets acquired in years prior to 1963. However, the foreign corporation (or its controlling U.S. shareholders on its behalf) was allowed a choice of three methods of calculating depreciation on the historical cost of depreciable assets for this period. It could (1) choose to continue the method actually used if allowable under Code section 167, (2) adopt the straight-line method, or (3) adopt the same method of depreciation that the corporation adopted for its first post-1962 year.

Direct or Indirect Control of Controlled Foreign Corporations

Direct control indicated that the U.S. parent corporation owned more than 50 percent of the voting power of all classes of stock entitled to vote or more than 50 percent of the value of all shares of stock of a foreign corporation. Indirect control meant that the U.S. parent corporation controlled the foreign corporation through indirect ownership extending from a directly-controlled (or first-tier) Controlled Foreign Corporation through succeeding tiers in a chain of control (see discussion under "Form 2952").

Distributions of Controlled Foreign Corporations

The distributions of Controlled Foreign Corporations consisted of dividends paid to shareholders of the corporation, capital gain distributions, and distributions paid out of capital (capital stock, paid-in capital, or capital surplus). Liquidating dividends could also be included; no attempt was made to exclude them. For the most part, the amounts of distributions were used as reported. Therefore, the amounts shown are not completely comparable to the amount shown for distributions of U.S. corporations.

Distributions of Controlled Foreign Corporations was obtained from item 11(c), "Distributions out of current earnings and profits" and item 11(d), "Other distributions," of the Form 2952. The source of "Other distributions" was required to be reported on Form 2952 and based on this, data are shown in table 23 (for 1972 only) for distributions out of accumulated earnings and profits and out of capital, and also for liquidating distributions and capital gains and other distributions. When these data were not reported on the Form 2952 itself, they were obtained from financial statements required to be filed with Form 2952.

It should be noted that, unlike the data shown in the tables for dividends paid by Controlled Foreign Corporations (see the discussion below under this term), the data for distributions of Controlled Foreign Corporations are not shown by type of related person to whom the distribution was made because this information was not reported on Form 2952 as it was in the case of dividends paid.

Distributions of U.S. Corporations to Stockholders Except in Own Stock

This item consisted of cash and other property, generally reported as part of the analysis of unappropriated retained earnings. Liquidating dividends, when identified, were excluded.

In those instances where a corporation reported one total for distributions to stockholders and did not identify this distribution as cash or stock, the total was treated as a distribution to stockholders in cash and property other than in the company's own stock.

Regulated investment companies and real estate investment trusts could treat certain dividends paid after the close of their taxable year as distributions during the current taxable year. In a similar manner, for Small Business Corporations electing to be taxed through stockholders, distributions of money made within 2-1/2 months after the close of the taxable year were considered to be distributions of the corporation's undistributed taxable income of the preceding taxable year. Otherwise, the statistics do not include amounts taxed to stockholders in 1968 or 1972 (the two years covered by this report), but which would not actually be distributed to them until a future year. Conversely, the statistics do include amounts taxed through stockholders in previous years, but which were not actually distributed until 1968 or 1972.

For Domestic International Sales Corporations (DISC's), only amounts actually distributed (i.e., distributions that were made to meet the DISC qualification requirement under Code section 992, including "deficiency distributions" made after the close of the taxable year to avoid disqualification as a DISC, or other actual distributions) were included in the statistics. Dividends which were not actually distributed, but rather deemed distributed under section 995, were excluded.

Dividends Paid by Controlled Foreign Corporations

Dividends paid by Controlled Foreign Corporations were reported on Form 2952 as a transaction with the U.S. parent corporation and three other categories of related persons (see "Related Persons of Controlled Foreign Corporations").

It should be noted that while the data shown in the tables for distributions of Controlled Foreign Corporations include payments made to all shareholders of the corporation, both U.S. and foreign, the data for dividends paid by Controlled Foreign Corporations do not represent the total dividends paid. As mentioned above, statistics are provided only

for payments to the U.S. parent corporation and to three other categories of related persons of the Controlled Foreign Corporation.

Dividends Received by Controlled Foreign Corporations

Dividends received by Controlled Foreign Corporations were reported on Form 2952 as a transaction with four different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). They usually represented a distribution of profits from a second- or lower-tier foreign corporation to its higher-tier foreign corporate parent. The foreign corporation receiving the dividends was generally either a holding company or an operating corporation which organized a subsidiary either in another country or in another activity in the same country.

Dividends Received by U.S. Corporations From DISC's (Domestic International Sales Corporations)

In general, the stockholders of a DISC were deemed to receive an annual dividend equal to one-half of the DISC's taxable income. This constructive distribution was fully taxable to the stockholders, even if the earnings were not actually distributed currently to them. Also included in this item were actual distributions out of accumulated DISC income of the current or prior year, i.e., out of DISC income which was not deemed to have been distributed.

U.S. income taxation was deferred on a portion of the DISC's taxable income which was not deemed distributed until one of the following events occurred: the income was actually distributed to the DISC's stockholders; a stockholder disposed of the DISC stock; the DISC was liquidated; or the election to be treated as a DISC was terminated or revoked.

U.S. corporations receiving DISC dividends were not permitted the intercorporate dividends received deduction, which was designed to alleviate multiple taxation of corporate earnings. Because the DISC itself was not subject to taxation, the dividends received deduction was not applicable.

Dividends deemed or actually paid by a DISC were treated as dividends from a foreign corporation to the extent that the dividends were attributable to certain DISC export receipts. Thus, stockholders could claim a foreign tax credit for any foreign taxes imposed directly on a DISC dividend. U.S. corporations that were DISC stockholders could also claim an indirect credit (for taxes they were deemed to have paid) for the foreign taxes paid by a DISC. As discussed under "Foreign Tax Credit Claimed," the credit limitation was computed separately (from all other foreign source income) with respect to the aggregate dividends received from all DISC's.

Dividends Received by U.S. Corporations From Foreign Corporations

Two measures of foreign dividends received by U.S. corporations are shown in this report. The first discussed below relates to the total dividends received from all foreign corporations reported in the dividend schedule of the corporation income tax return. The second pertains to the dividends paid by Controlled Foreign Corporations, reported in item 12, line h of Form 2952, and is discussed under that term in this section.

Dividends were paid from current as well as prior years' earnings and profits of companies incorporated in foreign countries.

Dividends from foreign corporations included:

(1) dividends, subject to the 85 percent deduction for intercorporate dividends received, that were received by U.S. corporations from foreign corporations at least 50 percent or more of whose gross income was "effectively connected" with a business conducted in the United States,

(2) dividends, subject to the 100 percent deduction, received by U.S. corporations from wholly-owned foreign subsidiaries, all of whose gross income was "effectively connected" with the conduct of a U.S. trade or business, and

(3) any other foreign dividends, not subject to a deduction, which included--

(a) "minimum distributions" of Controlled Foreign Corporation profits under Subpart F of the Code (see also, "Includable Income of Controlled Foreign Corporations"),

(b) certain gains from the sale, exchange, or redemption of Controlled Foreign Corporation stock, and

(c) foreign dividends received by Small Business Corporations electing to be taxed through shareholders.

Excluded from the statistics for dividends received from foreign corporations was the "gross-up" of foreign taxes paid or deemed paid on the profits from which the dividends of related (or first-tier) foreign corporations, i.e., foreign corporations in which a U.S. corporation directly owned 10 percent or more of the voting stock, incorporated in economically developed countries were distributed. This was done even though the "gross-up" was considered by law to be part of the dividends received. Also excluded was income only constructively received from foreign corporations controlled by U.S. stockholders, which was reported in the dividend schedule of the corporation income tax return as "Includable income of Controlled Foreign Corporations," along with the "gross-up" associated with this income. If these amounts were actually distributed at a later date, they were neither retaxed nor reported.

Earnings and Profits

See "Current Earnings and Profits of Controlled Foreign Corporations."

Economically Developed and Less-Developed Countries

In the tables presenting data on the geographic location of U.S. corporate operations abroad, the countries are not only grouped into subareas and areas, but also into categories based on the stage of their economic development. These groupings are "Not economically less-developed countries," i.e., economically developed countries and "Economically less-developed countries." The "Sino-Soviet Bloc" countries were excluded from both categories and are shown as a separate category in the tables.

Based on the provisions of Code section 955(c)(3) and Executive Order 11071, effective December 31, 1962, the following areas were designated as economically less-developed countries:

(1) all foreign countries (including trust territories) other than Australia, Austria, Belgium, Canada, Denmark, France, Italy, Japan, Liechtenstein, Luxembourg, Monaco, Netherlands, New Zealand, Norway, San Marino, South Africa, Spain, Sweden, Switzerland, United Kingdom, West Germany, and any country within the "Sino-Soviet Bloc;"

(2) each overseas territory, department, province, and possession (other than Hong Kong) of any foreign country other than of a country within the "Sino-Soviet Bloc;" and

(3) Puerto Rico and U.S. possessions.

As a result, the category "economically developed countries" included those listed in (1) above (excluding the "Sino-Soviet Bloc") and Hong Kong. However, it should be noted that while "Sino-Soviet Bloc" countries were not included in the statistics for economically developed countries, they were treated as such under the Code in determining whether or not a foreign corporation was an economically developed country corporation.

Certain tax advantages were available for operations in economically less-developed countries.

(1) Under Subpart F of the Code certain undistributed profits of Controlled Foreign Corporations were included in the gross income of U.S. corporations for tax purposes. As explained under "Includable Income of Controlled Foreign Corporations," the U.S. corporation's pro rata share of the Controlled Foreign Corporation's dividends, interest, and net gains from sales or exchanges of property attributable to qualified investments in economically less-developed countries was excluded from "foreign base company income," the major component of Subpart F income. This exclusion continued until such time as the investment was withdrawn from the economically less-developed country.

(2) The U.S. corporation electing to receive a "minimum distribution," by means of a dividend, of the profits from all of its Controlled Foreign Corporations (in order to avoid including Subpart F income in gross income) could elect to exclude the profits of all such foreign corporations which qualified as economically less-developed country corporations from the computation of the minimum distribution. There was one exception though. The profits of an economically less-developed country corporation could not be excluded if the U.S. corporation had indirect control of an economically developed country corporation through ownership in the economically less-developed country corporation.

(3) When dividends were paid by an economically less-developed country corporation, the foreign taxes deemed paid with respect to these dividends (for which a foreign tax credit was claimed) were not added to the dividends (as the so-called "Foreign dividend gross-up") thereby increasing U.S. taxable income as they were in the case of dividends paid by economically developed country corporations. However, the computation of foreign taxes deemed paid differed, depending on the status of the foreign corporation, with the effect of increasing the deemed paid credit for economically developed country corporations.

Incorporation in an economically less-developed country did not automatically qualify the foreign corporation as an economically less-developed country corporation. To qualify as an economically less-developed country corporation under Code section 955(c)(1) the foreign corporation (which did not necessarily have to be incorporated in an economically less-developed country) had to be engaged in the active conduct of a trade or business and:

(1) at least 80 percent of its gross income for the taxable year had to be derived from sources within economically less-developed countries; and

(2) at least 80 percent or more of the value of its assets on each day of the taxable year had to consist of property used in such trades or businesses and be located in economically less-developed countries. However, money, bank deposits, stock of other economically less-developed country corporations, and certain other types of property could be counted in with the qualifying assets, even if they were not located in an economically less-developed country.

In addition, for foreign tax credit purposes, Code section 902(d) provided that a foreign corporation owning at least 10 percent or more of the voting stock of an economically less-developed country corporation was also itself considered to be an economically less-developed country corporation if it met both of the 80 percent tests specified above.

A shipping or aircraft company could qualify as an economically less-developed country corporation under Code section 955(c)(2) if:

(1) it derived at least 80 percent of its gross income for the taxable year from the use in foreign commerce of aircraft or vessels registered under the laws of an economically less-developed country, or the performance of services directly related to the use of such aircraft or vessels, or the sale or exchange of such aircraft or vessels; and from dividends and interest received from foreign corporations which were themselves economically less-developed country corporations, in which the foreign corporation owned at least 10 percent of the voting stock, and gain from the sale or exchange of stock of such economically less-developed country corporations; and

(2) at least 80 percent of its assets on each day of the taxable year consisted of assets used, or held for use, for or in connection with the production of income described above in (1) and of property which was not considered "U.S. property," although located in the United States, because it was used in foreign commerce as described in Code section 956(b)(2).

Foreign Dividend Income Resulting From Foreign Taxes Deemed Paid ("Foreign Dividend Gross-Up")

This term applied to certain foreign taxes on the profits of related (or first-tier) foreign corporations, i.e., foreign corporations in which a U.S. corporation directly owned 10 percent or more of the voting stock, that did not qualify as less-developed country corporations (see "Economically Developed and Less-Developed Countries"). Section 78 of the Code provided that when dividends were distributed to a U.S. corporation from these foreign profits, the U.S. corporation was required to increase (or "gross-up") such dividends received by the amount of the foreign taxes deemed paid with respect to these dividends, if the U.S. corporation claimed a foreign tax credit for these taxes. Also, foreign taxes deemed paid with respect to includable income of Controlled Foreign Corporations that did not qualify as economically less-developed country corporations were used to "gross-up" this constructively received income and thus constituted a part of the foreign dividend income resulting from foreign taxes deemed paid.

Although the foreign taxes deemed paid, described above, were treated as dividend income for U.S. tax purposes, they are shown separately in the statistics as "Foreign dividend income resulting from foreign taxes deemed paid" and have been excluded from the statistics for foreign dividends and includable income of Controlled Foreign Corporations.

Foreign Income Taxes Paid by Controlled Foreign Corporations

These were the foreign income, war profits, and excess profits taxes paid or accrued by Controlled Foreign Corporations to foreign countries or U.S. possessions (including Puerto Rico) and to their political subdivisions. When foreign corporations had business operations in a country different from the one in which they were incorporated or had other income such as dividends coming from sources in other countries (including the United States), taxes for such corporations included the taxes imposed by these other countries (including the United States) on the income coming from outside the country of incorporation.

Foreign income taxes paid by Controlled Foreign Corporation did not include withholding taxes paid for stockholders to whom distributions were made. However, they did include taxes paid or accrued in lieu of the foreign country's regular income or profits taxes.

Foreign Tax Credit Claimed

Foreign tax credit claimed was based on Code sections 901-906, 960, and 963(f) and could only be applied by U.S. corporations against their normal tax, surtax, and alternative tax and any "surcharge" based on these taxes. The credit was allowed for income, war

profits, and excess profits taxes paid, accrued, or deemed paid to foreign countries or U.S. possessions (including Puerto Rico).

In addition to most U.S. corporations, the credit could be claimed by foreign corporations engaged in trade or business in the United States for foreign taxes on income "effectively connected" with the foreign corporation's U.S. business. The credit was not allowed for Small Business Corporations electing to be taxed through stockholders, even when these corporations were taxed on certain capital gain income. Since Domestic International Sales Corporations (DISC's) themselves were not taxable, the foreign tax credit was not applicable; however, DISC stockholders could claim a credit for foreign taxes paid by a DISC and foreign taxes imposed on dividends paid by a DISC.

Whenever the foreign tax credit was taken, the alternative option, a business deduction from gross income for foreign taxes could not be taken in computing taxable income for U.S. tax purposes. Also, a business deduction could not be taken for unused taxes carried over from a year in which the foreign tax credit was claimed.

Under Code section 901, the computation of a U.S. corporation's foreign tax credit included foreign taxes paid or accrued by the U.S. corporation itself plus foreign taxes deemed to have been paid by it under Code sections 902 and 960. For taxable years beginning after 1969, foreign income taxes paid or accrued to a foreign country or U.S. possession (including Puerto Rico) on "foreign mineral income" from sources within the country or U.S. possession (including Puerto Rico) had to be reduced, for foreign tax credit purposes, to the extent that the foreign taxes (or, if smaller, the amount of U.S. tax that would have been computed on such income without the percentage depletion deduction) exceeded the U.S. income tax on such income.

Code section 902 provided that when dividends were received by a U.S. corporation from a related (or first-tier) foreign corporation, i.e., a foreign corporation in which the U.S. corporation directly owned 10 percent or more of the voting stock, the U.S. corporation was deemed to have paid a proportionate share of the foreign taxes paid (or accrued) or deemed paid by the related foreign corporation on the profits out of which the dividends were paid. The related (or first-tier) foreign corporation was, in turn, deemed to have paid foreign taxes paid or deemed paid associated with dividends received from a second-tier foreign corporation in which the related foreign corporation owned (a) at least 50 percent of the voting stock or (b) after January 12, 1971, at least 10 percent of the voting stock, if the U.S. corporation had at least a 5 percent voting-stock interest in the second-tier foreign corporation. Also, after January 12, 1971, if the second-tier foreign corporation had at least a 10 percent voting-stock interest in a third-tier foreign corporation and the U.S. corporation had at least a 5 percent indirect voting-stock interest in the third-tier corporation, then the second-tier foreign corporation was deemed to have paid foreign taxes associated with dividends received from the third-tier foreign corporation. The taxes of fourth- and lower-tier foreign corporations were not eligible for the credit for foreign taxes deemed paid.

The U.S. corporation could, therefore, claim a credit for the foreign taxes of a related foreign corporation and of second- and third-tier foreign corporations in the same chain of ownership, as if the U.S. corporation itself had paid the foreign taxes. However, the credit for foreign taxes deemed paid did not apply until foreign dividends were paid out of the profits of the related foreign corporation to the U.S. corporation.

Different rules for computing foreign taxes deemed paid were prescribed depending on whether the related foreign corporation was an economically developed or an economically less-developed country corporation (see the discussion under "Economically Developed and Less-Developed Countries"). It was the status of the related (or first-tier) foreign corporation that determined the computation used for both the first-tier and lower-tier foreign corporations in the same chain of ownership.

To determine foreign taxes deemed paid, the dividends paid first had to be attributed to a particular year's profits. If the dividends were from the profits of more than 1 year, the taxes deemed paid had to be computed separately for each year. The results of each separate calculation were then aggregated to determine total foreign taxes deemed paid. In general, dividends paid in the first 60 days of any taxable year were deemed paid from the profits of the preceding taxable year. In all other cases dividends were deemed paid from the profits most recently earned. The dividends paid were attributed first to the extent of profits of the current year, and then to the profits of each prior year, in inverse order, to the extent that there were profits in those years.

Code section 960 provided special rules regarding the credit for foreign taxes deemed paid when undistributed profits of Controlled Foreign Corporations were only constructively received by a U.S. corporation. The credit was only allowed in regard to taxes on profits of first- and second-tier foreign corporations, and in addition, a second-tier corporation was treated, for purposes of computing foreign taxes deemed paid, as if it were a first-tier foreign corporation.

Consequently, constructive income attributable to the profits of the second-tier foreign corporation did not pass through the related (or first-tier) foreign corporation as was the case when dividends were paid by second-tier foreign corporations. Also, while the ownership requirement of the U.S. corporation in the first-tier foreign corporation was at least 10 percent of the voting stock, in the case of the second-tier foreign corporation, the first-tier foreign corporation had to own at least 50 percent of the voting stock. Finally, special rules were provided for the computation of the foreign tax credit in the year of actual receipt in the form of dividends of the previously taxed profits of the Controlled Foreign Corporation.

The amount of foreign taxes which could actually be claimed as a credit in any one year was limited, so that the taxpayer was subject to the higher of the U.S. or foreign tax rate on taxable income from foreign sources. The ceiling on the foreign tax credit prevented the credit from reducing that portion of the U.S. tax attributable to income derived from within the United States. Taxpayers were permitted to choose from two alternative limitations:
(1) the per-country limitation and
(2) the overall limitation.

Under the per-country limitation the tax credit was computed separately for each foreign country or U.S. possession (including Puerto Rico). The credit for foreign taxes paid to each country was limited to that proportion of U.S. income tax which taxable income from the country or possession bore to total taxable income.

Under the overall limitation, the amount of credit was computed based on the sum of foreign taxes paid to all foreign countries and U.S. possessions. The credit could not exceed the proportion of U.S. income tax which taxable income from all foreign sources bore to total taxable income.

Since the Code allowed Western Hemisphere Trade Corporations to take the foreign tax credit as well as the deduction, a Western Hemisphere Trade Corporation taking the deduction was able to take a foreign tax credit equal to its foreign taxes up to a maximum of its U.S.

tax liability which, as explained under "Western Hemisphere Trade Corporation Deduction," was 34 percent of taxable income for 1972. Under Code section 1503(b) there was a special restriction for Western Hemisphere Trade Corporations included in a consolidated return on which both the Western Hemisphere Trade Corporation deduction and the foreign tax credit were taken, if the overall limitation was used. In 1972, for example, the portion of foreign taxes in excess of 34 percent, and up to and including 48 percent of foreign source taxable income of the Western Hemisphere Trade Corporation (computed without the Western Hemisphere Trade Corporation deduction) could not be used in computing the foreign tax credit in the current year or be carried over or carried back to other years for use in computing the credit for these years in the manner described below. This restriction was imposed so that the foreign taxes of Western Hemisphere Trade Corporations could not be used as a credit against the U.S. tax attributable to the other foreign income of the affiliated group included in the consolidated return. (Also, see discussion under "Western Hemisphere Trade Corporation Deduction.")

Generally, income of all types could be combined for purposes of computing the foreign tax credit. However, there were exceptions for certain interest income and, after 1971, for dividends received from Domestic International Sales Corporations ("DISC dividends"). The credit was computed separately under Code section 904(f) for the taxes on the certain interest income (generally investment interest, other than that derived from any transaction directly related to the active conduct of a trade or business or from a banking, financing, or similar business), using the per-country limitation, regardless of the limitation method used for the corporation's other foreign income. For DISC dividends, the foreign tax credit limitation was computed separately with respect to aggregate dividends received from all DISC's.

Some corporations were not permitted to claim the entire amount of their computed foreign tax credit because the income tax regulations under section 963(f) provided that, under certain circumstances, there had to be a partial deferral of the credit to a future year. The reason for this was that when the U.S. corporation elected to receive a "minimum distribution" from Controlled Foreign Corporations in order to exclude certain undistributed profits of these foreign corporations from its gross income, the foreign tax credit for taxes deemed paid with respect to these dividend distributions generally could not reduce the aggregate U.S. and foreign income taxes on the dividends to less than 90 percent of what the U.S. tax would have been on the foreign profits from which the dividends were paid.

Foreign taxes in excess of the limitation for any one year could be carried back, chronologically, to the 2 preceding years and then carried over, chronologically, to the 5 succeeding years to reduce U.S. income tax, subject to the foreign tax credit limitation of the years to which they were carried. Any unused foreign taxes remaining at the end of the carryover period could not be claimed.

The statistics for each year, therefore, include available excess foreign taxes carried over from the 5 preceding years. However, because Statistics of Income is based on returns as originally filed, the amount of excess foreign taxes carried back from the 2 succeeding years for inclusion in a recomputed foreign tax credit for 1968 and 1972, the two years covered by this report, is not available. Therefore, the statistics for the credit for these years are necessarily incomplete.

Form 2952

Form 2952, Information Return with Respect to Controlled Foreign Corporations, was required to be filed for each foreign corporation controlled by a U.S. shareholder. A U.S. shareholder was considered to control any foreign corporation in which more than 50 percent of the total combined voting power of all classes of stock entitled to vote, or more than 50 percent of the total value of all shares of stock was owned by the shareholder, directly or indirectly, for 30 or more consecutive days during the annual accounting period of such foreign corporation. The information reported on Form 2952 covered the annual accounting period of the foreign corporation ending with or within the U.S. shareholder's accounting period.

A U.S. shareholder was "deemed" to control a second- or lower-tier foreign corporation if it controlled a first-tier foreign corporation which, in turn, controlled a second-tier foreign corporation, which, in turn, controlled a third-tier foreign corporation, and so forth down through the chain of control. For example, if U.S. corporation A owned more than 50 percent of the value of stock of foreign corporation B, which, in turn, owned more than 50 percent of the value of stock of foreign corporation C, and foreign corporation C owned more than 50 percent of the value of stock of foreign corporation D, then corporation A, the U.S. corporation, directly controlled foreign corporation B, and was deemed to control foreign corporations C and D, and accordingly was required to file a Form 2952 for each of corporations B, C, and D.

Geographic Classification: Area or Country

U.S. corporations controlling foreign corporations were required to report, on Form 2952, the foreign country or U.S. possession (including Puerto Rico) under whose laws the foreign corporation was incorporated and also the country of principal place of business. The grouping of the countries into areas and subareas in the tables was based on the classification of country designations used by the Department of Commerce in compiling U.S. foreign trade statistics.

The principal place of business was frequently outside the country of incorporation for firms incorporated in "tax haven" countries, i.e., countries with low or no income taxes, as well as in countries with relatively low or no taxes on income from sources outside the country of incorporation. Controlled Foreign Corporations incorporated in such countries often also had subsidiaries incorporated in a different country.

For the 1972 statistics, if no one principal place (country) of business could be determined for a particular foreign corporation because the Form 2952 showed countries in more than one geographic area (e.g., Latin America, Europe, Asia), a special category, "Multiple area activity," was added. For the 1968 statistics, these foreign corporations were included in "Country not stated."

Foreign corporations which were engaged in high-seas operations such as worldwide tanker operations and marine transportation showed high-seas operations as their principal place (country) of business on Form 2952. For the 1972 statistics, a special category, "High seas activity," was added. However, for the 1968 statistics, these foreign corporations were classified in "Country not stated."

In addition to the geographic classification of the data by area, subarea, and country, the countries were grouped for the statistics into categories based on their stage of economic development (see "Economically Developed and Less-Developed Countries") and, also, for 1972, into an additional classification, "OPEC countries." For 1972, the members of the Organization of Petroleum Exporting Countries (OPEC) were:

Algeria	Libya
Ecuador	Nigeria
Indonesia	Qatar
Iran	Saudi Arabia
Iraq	United Arab Emirates
Kuwait	Venezuela

"Gross-up"

See "Foreign Dividend Income Resulting From Foreign Taxes Deemed Paid."

Inactive Corporations

Inactive U.S. corporation returns were defined as those showing no item of income or deduction. Returns were filed by inactive U.S. corporations in accordance with the regulation that a U.S. corporation in existence during any portion of a taxable year had to file a return. Returns of inactive U.S. corporations were excluded from the statistics in this report.

However, the tables include both active and inactive Controlled Foreign Corporations. For 1968 about 3,400 and for 1972 about 5,300 inactive Controlled Foreign Corporations were included in the statistics. An inactive Controlled Foreign Corporation was one which reported neither current earnings and profits (or a deficit in current earnings and profits) nor foreign income taxes paid and showed only those transactions which were indicative of passive investment activity rather than business activity. Transactions regarded as indicative of passive investment activity were dividends paid, and amounts borrowed or loaned.

Includable Income of Controlled Foreign Corporations

Under the Internal Revenue Code, U.S. stockholders of foreign corporations were generally not taxed on the profits of the foreign corporation until those profits were repatriated. The major exception to this general rule was provided in "Subpart F—Controlled Foreign Corporations" (Code sections 951-964). Code section 951 provided that U.S. stockholders include in their gross income certain undistributed profits of foreign corporations controlled by U.S. stockholders (see "Controlled Foreign Corporations").

Includable income of Controlled Foreign Corporations consisted of:

(1) Subpart F income, defined below, except if a certain "minimum distribution" of the profits of the Controlled Foreign Corporations was made;

(2) any previously excluded Subpart F income which had been withdrawn from investment in qualified assets in economically less-developed countries;

(3) any increase in Controlled Foreign Corporation earnings invested in U.S. property; and

(4) any previously excluded Subpart F income withdrawn from Export Trade Corporation assets.

Subpart F income, which was defined in Code section 952, included the sum of:

(1) income attributable to premiums from insurance of U.S. risks received by foreign insurance companies that were Controlled Foreign Corporations, and

(2) "foreign base company income" which included:

(a) "foreign personal holding company income" (in contrast to business operating income, this was "passive" investment income, including interest, dividends, rents, and royalties, but with certain exceptions);

(b) "foreign base company sales income" (generally from sales of property produced in the United States or a foreign country and sold through a related distributor organized in another country, which had lower tax rates, for use outside that country); and

(c) "foreign base company services income" (in general, income from services performed or furnished for a related person, which included corporations, outside the country of incorporation of the Controlled Foreign Corporation).

Income from qualified investments in economically less-developed countries or from certain sales of U.S. exports, and income derived from the use of aircraft or vessels in foreign commerce or related services was specifically excluded from "foreign base company income."

If the gross "foreign base company income" (before the above specified exclusions for income from economically less-developed countries and sales of U.S. exports) was less than 30 percent of the Controlled Foreign Corporation's gross income, it was not taken into account. If such income was over 70 percent of gross income, the Controlled Foreign Corporation's entire gross income (less specified exclusions and allowable deductions) was treated as "foreign base company income." If the percentage was between 30 and 70, only "foreign base company income" was taken into account.

In addition, "foreign base company income" did not include any item of income the Controlled Foreign Corporation received if it could be shown, with respect to such income, that the creation or organization of the Controlled Foreign Corporation did not have the effect of substantially reducing income or similar taxes.

Code section 956 provided for taxation to U.S. stockholders of the increase in earnings of Controlled Foreign Corporations invested in U.S. property. For this purpose, U.S. property generally included: tangible property (real or personal) located in the United States; stock of a U.S. corporation; an obligation of a U.S. person; and any right to the use of intangible property (such as a patent or copyright, an invention, model, or design, whether or not patented, or a secret formula or process) acquired or developed by the Controlled Foreign Corporation for use in the United States.

Code section 963 provided that Subpart F income of a Controlled Foreign Corporation was not taxable to the U.S. corporate stockholder if the stockholder included the Controlled Foreign Corporation in a "minimum distribution" election and thus actually received, by means of a dividend, a minimum amount of the profits of the Controlled Foreign Corporation or the profits of a group or chain of foreign corporations in which the Controlled Foreign Corporation was included. The required minimum distribution included the foreign taxes deemed paid with respect to the dividend distribution (see "Foreign Dividend Income Resulting From Foreign Taxes Deemed Paid").

The schedule of minimum distributions, provided in Code section 963, was designed to make the aggregate U.S. and foreign income taxes on the profits of the Controlled Foreign Corporations included in the election equal to about 90 percent of what the U.S. tax would have been on these same profits.

Flexibility was allowed the U.S. corporation in qualifying for exemption from Subpart F taxation under the minimum distribution election by allowing the corporation to: (1) treat most foreign branches, which had the attributes of separate businesses, as wholly-owned Controlled Foreign Corporations and to consider their profits to have been distributed to the U.S. corporation; (2) include second- or lower-tier foreign corporations (in a group or chain of foreign corporations) which were not Controlled Foreign Corporations; (3) exclude all economically less-developed country corporations from a group of Controlled Foreign Corporations under the U.S. corporation's "control," provided the corporation did not own stock of an economically developed country corporation indirectly through the economically less-developed country corporation; and (4) exclude any Controlled Foreign Corporation whose profits could not have been distributed because of currency restrictions.

Another relief provision, provided by Subpart G of the Code (sections 970-972), enabled the taxpayer to reduce Subpart F income on the

basis of certain sales of U.S. exports of Controlled Foreign Corporations qualifying as "Export Trade Corporations." However, as a result of the Revenue Act of 1971, which established the Domestic International Sales Corporation (DISC), no Controlled Foreign Corporation could qualify as an Export Trade Corporation for any taxable year beginning after October 31, 1971, unless it qualified for a taxable year beginning before this date. Then, if a corporation failed to qualify as an Export Trade Corporation for a period of any 3 consecutive taxable years beginning after October 31, 1971, it could not qualify for any taxable year beginning after such period.

It should be noted that based on a review of returns in the sample used for Statistics of Income--1970, Corporation Income Tax Returns, it was estimated that there were only about 120 Export Trade Corporations for which a Form 3646, Income from Controlled Foreign Corporations was filed.

Code section 960 provided special rules regarding the credit for foreign taxes deemed paid on includable income of Controlled Foreign Corporations (see "Foreign Tax Credit Claimed").

Income Subject to U.S. Tax

The Code provided several tax bases for different types of U.S. corporations. For purposes of this report, they included the "taxable income" base, defined by Code section 63, used by the majority of corporations and to which the regular normal tax and surtax rates applied; a variation of this base in combination with long-term capital gain when the lower capital gains rate was applicable; and the several tax bases applicable to insurance companies. All of these tax bases are included under this heading.

For most corporations, income subject to U.S. tax consisted of net income less certain additional deductions, described below as statutory special deductions, and was equal to the "taxable income" mentioned above. There were exceptions to this general rule because income subject to U.S. tax for some corporations, e.g., life insurance companies, was not derived from the amounts shown as net income.

Statutory special deductions included the deductions taken for: (1) "net operating losses" of prior years, (2) intercorporate dividends received, and (3) dividends paid on certain preferred stock of public utilities. Also included was (4) the special deduction allowed Western Hemisphere Trade Corporations under Code section 922. (These deductions were in addition to the ordinary and necessary business deductions allowed by the Code and were, therefore, treated for the statistics as deductions from net income.)

The Western Hemisphere Trade Corporation deduction is the only statutory special deduction shown in this report (see "Western Hemisphere Trade Corporation Deduction").

Industrial Classification

Industrial divisions and groups were used as a basis for classifying tax return data according to the principal business activity of the corporation. Returns were classified in the industry which accounted for the largest portion of total receipts even though the return may have been for a company engaged in many business activities or may have been a consolidated return filed for an affiliated group of corporations.

Year-to-year changes in the classification of specific corporations could have resulted from mergers and other changes in organization or from filing consolidated returns as well as from a change in the principal source of total receipts.

The industries used in the report generally conform with the Enterprise Standard Industrial Classification, authorized by the Office of Federal Statistical Policy and Standards, Department of Commerce. The structure of the classification follows closely along the lines of the Standard Industrial Classification, which was designed as a means of classifying separate, single-activity, establishments rather than the companies of which these establishments were a part. Some departures from the classification system were made for Statistics of Income for the finance industries in order to reflect particular provisions of the Internal Revenue Code.

There were no changes in the definitions of the industry groups used for the period 1968-1972. A relatively few changes did occur in comparison to the definitions used for the international income and tax statistics for 1964-1966 as a result of the 1967 and 1968 revisions of the Standard Industrial Classification and Enterprise Standard Industrial Classification systems, respectively. However, the changes are not apparent at the "major industry" level which is used in this report. A detailed comparison of the industry groupings as a result of these revisions is presented in Statistics of Income--1968, Corporation Income Tax Returns.

In the tables, the data are classified by the industrial activity of both the U.S. parent corporation and the Controlled Foreign Corporation. The industrial classification of the Controlled Foreign Corporation was based on the description of the principal business activity reported on the Form 2952.

Although sufficient information was generally available to classify U.S. corporations by the industry accounting for the largest portion of total receipts, information permitting such classification was less adequate for Controlled Foreign Corporations. For 1972, of the approximately 24,000 active Controlled Foreign Corporations, about 760 were classified as "Nature of business not allocable" because there was insufficient information on the Form 2952 regarding the industrial activity of the foreign corporation. None of the U.S. parent corporations were classified in this industry category. In addition, in some instances the industry description on the Form 2952 was not adequate to determine which major industry within an industrial division the foreign corporation should have been classified in and this resulted in an overstatement of the "Other" categories within the respective industrial divisions.

Interest Paid by U.S. Corporations

These amounts were deductible as ordinary and necessary business expenses and included interest paid by corporations on business indebtedness. Included in the statistics were amounts paid on installment purchases if they were stated in the contract, as well as certain unstated amounts under Code section 483. For banking and savings institutions the amounts also included interest paid on deposits and withdrawable shares.

Interest Received by U.S. Corporations on Other Than Government Obligations

This interest consisted of amounts received on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium. For installment sales, interest received included amounts stated in the contract and certain unstated amounts on interest, as provided in Code section 483.

Interest Received (or Paid) by Controlled Foreign Corporations

Interest received or paid was reported on Form 2952 as a transaction with four different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). These transactions represented the charge for provision of working capital needs in the case of short-term

loans or the return on an investment of loaned capital in the case of long-term loans.

Investment Credit

Investment credit was the reduction, after limitations, of income tax allowed U.S. corporations based on their investment in certain depreciable property (chiefly machinery and equipment) with a useful life of a least 3 years (4 years for 1968) and, for the most part, used within the United States. Such property could not be disposed of prior to the end of the useful life used as the basis for the credit. Otherwise, the credit already taken had to be repaid as an additional tax for the year in which the disposition occurred.

In general, the investment credit before limitations was equal to 7 percent of "qualified investment" (4 percent in the case of "public utility property"), an amount derived from the cost of the property and designed to give weight to investments in longer-lived assets. The credit claimed could equal the U.S. income tax available for investment credit, i.e., income tax (excluding tax from recomputing prior year investment credit and, after 1968, additional tax for tax preferences) less foreign tax credit unless the tax available for credit was in excess of $25,000. Then, the investment credit was limited to $25,000 plus 50 percent of the excess over $25,000. Certain limitations were applicable to special classes or kinds of corporations and for used property. Amounts in excess of these limitations could be carried to other years to be claimed as a credit.

The Tax Reform Act of 1969 provided that the investment credit was not available for property acquired after April 18, 1969, or for property on which the construction, reconstruction, or erection began after that date. However, the Revenue Act of 1971 restored the investment credit for property acquired after August 15, 1971, or ordered after March 31, 1971.

Net Income (or Deficit)

This was the difference between gross taxable receipts and the ordinary and necessary business deductions allowed by the Code. Gross taxable receipts included, not only actual receipts, but also certain "constructive" receipts (see "Includable Income of Controlled Foreign Corporations" and "Foreign Dividend Income Resulting From Foreign Taxes Deemed Paid").

The statistics for net income are generally larger than the amounts shown for income subject to U.S. tax. The principal reason for this is that certain statutory special (nonbusiness) deductions (mentioned under "Income subject to U.S. tax") from net income were allowed most corporations in computing their income subject to U.S. tax. Also, the net income of Small Business Corporations is included in the statistics for net income while only certain long-term capital gains which were taxable to these corporations are included in the statistics for income subject to U.S. tax. In addition, the net income statistics include the amounts for Domestic International Sales Corporations (DISC's); since these corporations were not taxable, they had no income subject to U.S. tax to report. Moreover, the net income of life and mutual nonlife insurance companies was not related to income subject to U.S. tax in the same manner that it was for most corporations.

Premiums Received by Controlled Foreign Corporations for Insurance or Reinsurance

Insurance premiums received were reported on Form 2952 as a transaction with four different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). They were the amortized costs of a contract to reimburse the beneficiary in the event of a business loss.

Purchases of Tangible Property by Controlled Foreign Corporations

The purchases of tangible property (other than stock in trade) were reported on Form 2952 as a transaction with four different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). They involved the transfer of fixed assets or other personal property from the U.S. parent corporation and other related U.S. entities to the Controlled Foreign Corporation. Transactions between foreign subsidiaries were not included in the data.

Related Persons of Controlled Foreign Corporations

Four categories of related persons of Controlled Foreign Corporations were shown on Form 2952 and transactions between them and Controlled Foreign Corporations are included in the tables in this report. They are the U.S. person (a corporation for purposes of this report) filing the return; any corporation controlled by the U.S. person (i.e., the U.S. parent corporation) filing the return; 10-percent-or-more U.S. shareholders of the Controlled Foreign Corporation (other than the controlling shareholder); and 10-percent-or-more U.S. shareholders of the U.S. corporation filing the return. The Form 2952 excluded transactions with foreign shareholders (other than foreign corporations controlled by the U.S. person filing the return) of the Controlled Foreign Corporation. "Any corporation controlled by the U.S. person filing the return" referred either to a U.S. or foreign corporation that was controlled by the U.S. parent corporation; corporations in this category could not be separately identified on the Form 2952 as being U.S. or foreign.

Rents Received by U.S. Corporations

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses which were related to rents were not deducted directly from the rental income, but were reported among the various itemized business deductions from total receipts. For manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in "Business Receipts."

Royalties Received by U.S.Corporations

Royalties were payments received, generally on an agreed percentage basis, for the use of property. Included were amounts received from such properties as copyrights, patents, and trademarks; and from natural resources such as timber, mineral mines, and oil wells. The amount reported was the gross amount. Expenses relating to royalties, depletion or taxes, for example, were not deducted directly from the income, but were reported among the various itemized business deductions from total gross income.

Excluded were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties was included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231. If the overall result of this computation was a net gain, it was eligible for treatment as a long-term capital gain, taxable at the more favorable capital gains rate. If the overall result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss.

Rents and Royalties Received (or Paid) by Controlled Foreign Corporations

Rents and royalties received or paid were reported on Form 2952 as

a transaction with four different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). Rents comprised compensation for the use of land, buildings, equipment, and other personal property.

Royalty receipts or payments generally represented compensation for the use of property based on an agreed portion of the income arising from such properties as copyrights, patents, and trademarks; and from natural resources such as timber, mineral mines, and oil wells.

Sales (or Purchases) of Property Rights by Controlled Foreign Corporations

Sales or purchases of property rights were reported on Form 2952 as a transaction with four different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). They involved the sale or purchase of rights to patents, trademarks, secret formulas, goodwill, copyrights, and similar intangible property.

Unlike the sale or purchase of stock in trade in the ordinary course of business, the sale or purchase of property rights between the Controlled Foreign Corporation and another foreign subsidiary was reported. These transactions were shown on the Form 2952 under the column heading, "Any corporations controlled by the U.S. corporation filing return." However, since this heading also covered transactions between the foreign subsidiary and any U.S. subsidiary, the data on transactions between one foreign subsidiary and another could not be separately identified.

Sales (or Purchases) of Stock in Trade by Controlled Foreign Corporations

Sales or purchases of stock in trade (except in the ordinary course of business where neither party to the transaction was a U.S. person) were reported on Form 2952 as a transaction with four different categories of related persons (see "Related Persons of Controlled Foreign Corporations"). This item primarily covered the sales and purchases of merchandise in the ordinary course of a trade or business. License fees for distribution of personal property could also be included in this item. Transactions involving sales or purchases of stock in trade in the ordinary course of business between foreign subsidiaries were not included in the data.

Total Assets of Controlled Foreign Corporations

Data on total assets were obtained from the end-of-year balance sheets required to be filed with the Form 2952. The total assets of Controlled Foreign Corporations were net after the reduction for the reserves discussed above for total assets of U.S. corporations. Likewise, when the reserves were reported as liabilities, they were subtracted from the total assets figure reported.

In some instances, balance sheets were not filed or the U.S. corporation filed a consolidated balance sheet for all or some of its Controlled Foreign Corporations without providing enough information to obtain the total assets separately for each of the foreign corporations. Where the total assets figures were not obtained as a result of the field followup, discussed in Section 3, no attempt was made to estimate the foreign corporation's total assets as was done for U.S. corporations (see "Zero Assets").

Total Assets of U.S. Corporations

Total assets were those reported in the end-of-year balance sheet in the corporation's books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they were related and total assets were adjusted accordingly.

Asset estimates for the few returns of corporations that failed to provide balance sheet information were obtained from other schedules on the return form; from reference books; and from the relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group (see also "Zero Assets").

Total Deductions of U.S. Corporations

As derived for the statistics, total deductions comprised (1) the ordinary and necessary business deductions from gross income, (2) the cost of sales and operations, and (3) net loss from sales of noncapital assets.

Total Receipts of U.S. Corporations

This computed amount was derived for the statistics as follows:

Included items--(1) Gross taxable receipts (before deduction of cost of sales and operations and net losses from sales of noncapital assets); (2) Nontaxable interest received from State and local Government obligations.

Excluded items—(1) Other nontaxable income recognized by the corporation; (2) Certain taxable income from related foreign corporations only constructively received.

Transactions of Controlled Foreign Corporations

Transactions of Controlled Foreign Corporations with four categories of related persons (see "Related Persons of Controlled Foreign Corporations") were taken from item 12, lines a-i, of Form 2952. The transactions included commissions, rents, royalties, dividends, and interest received from, or paid to, related persons of the Controlled Foreign Corporation. Also included were amounts borrowed or loaned; compensation received or paid for the rendition of technical, managerial, engineering, construction, scientific or similar services; sales or purchases of stock in trade (except in the ordinary course of business where neither party to the transaction was a U.S. person); and sales or purchases of property rights, such as patents, trademarks, or secret formulas. (Each of these transactions is described under a separate heading in this section.)

Premiums received from related persons for insurance or reinsurance did not have a corresponding payment-to-related-persons transaction and purchases of tangible property other than stock in trade (except where neither party to the transaction was a U.S. person) did not have a corresponding sales-to-related-persons transaction. Finally, some foreign corporations reported transactions which did not fall into these categories or which were not clearly labelled. All such transactions were grouped into receipts and payments "Not allocable," respectively. However, the "Not allocable" category accounted for a negligible amount of both total receipts and total payments.

The total transactions reported on the Form 2952 could not be used for balance of payments purposes because not all transactions were covered and also because they were limited to those between the Controlled Foreign Corporation and four categories of related persons. Consequently, they did not represent the total flow of funds between U.S. entities and foreign corporations.

In addition, transactions with "Any corporation controlled by the U.S. corporation filing return" could be with either a foreign or a U.S. subsidiary of the U.S. corporation; the two could not be distinguished on Form 2952.

It should also be noted that a U.S. corporation in reporting transactions of a Controlled Foreign Corporation with a U.S. subsidiary included in its consolidated return, may have reported the transactions on the Form 2952 in either the column "U.S. corporation filing the return" or "Any corporation controlled by the U.S. corporation filing return." However, in most instances, all transactions of an affiliated group filing a consolidated return were considered to be with the U.S. parent corporation and were reported in this manner on the Form 2952.

For the 1972 statistics, if the taxpayer reported a negative amount for a transaction (other than amounts borrowed or loaned, dividends received or paid, insurance premiums received, and purchases of tangible property), the negative amount was made positive and placed in the corresponding receipt or payment transaction. For example, a negative amount reported in rents and royalties received was made positive and placed in rents and royalties paid. If a negative amount was reported in one of those excluded transactions mentioned above, it was not altered. There was no clear explanation for a taxpayer's reporting a negative transaction, but to simplify processing the switch was made. However, for the 1968 statistics, negative amounts reported by the taxpayer for any of the transactions were used as reported.

U.S. Income Tax Before Credits

U.S. income tax before credits was the gross amount of income tax liability before deducting the foreign tax, investment, and, beginning with tax year 1972, work incentive (WIN) credits.

The basic income tax for most corporations consisted of:

(1) a normal tax of 22 percent on total taxable income plus a surtax of 26 percent on total taxable income in excess of $25,000; or

(2) an alternative tax, whereby the excess of net long-term capital gain over net short-term capital loss was taxed at a special capital gains rate while the balance of income was taxed at the normal tax and surtax rates. The alternative capital gains rate increased, in general, from 25 percent for 1968 and 1969, to 28 percent for 1970, and to 30 percent for 1971 and thereafter. Corporations with accounting periods overlapping either 1969 or 1971 were required to prorate their capital gains tax at the different rates.

Effective January 1968 through December 1969, the combined normal tax and surtax rate of 48 percent was augmented by a surcharge equal to 10 percent of the combined rate so that the total tax rate including surcharge was equal to 52.8 percent. From January 1970 through June 1970, the surcharge was reduced to 5 percent and finally discontinued after June 1970.

In addition to the preceding, the statistics for income tax also included:

(1) an additional tax for "tax preferences" (or "minimum tax"), effective for taxable years ended after 1969,

(2) the tax from recomputing a prior-year investment credit,

(3) the 30 percent tax on certain long-term capital gains of Small Business Corporations electing to be taxed through their stockholders, and

(4) the 30 percent tax on undistributed net long-term capital gains of regulated investment companies and real estate investment trusts.

Statistics for income tax do not reflect the Personal Holding Company tax nor do they reflect any adjustments to the tax liability such as those resulting from:

(1) recomputation of taxable income to reflect the carryback of net operating losses and certain capital losses of future years,

(2) reduction of income tax by work incentive (WIN), investment, and foreign tax credits recomputed to take account of the carryback of unused investment credit and foreign taxes of certain future years,

(3) audit examinations and other enforcement activities, and

(4) uncollectible taxes.

The statistics, therefore, differ somewhat from the actual income tax collections and the final income tax liability of corporations for Tax Years 1968 and 1972, the two years covered by this report.

Western Hemisphere Trade Corporation Deduction

This special deduction was allowed certain U.S. corporations which qualified under section 921 of the Code. To qualify for the deduction, a U.S. corporation must have: (1) conducted all of its business, other than incidental purchases, in the Western Hemisphere (including the United States); (2) derived at least 95 percent of its gross income from sources outside the United States during the 3-year period ending with its current taxable year; and (3) derived at least 90 percent of its gross income from the active conduct of a trade or business during the same 3-year period. Because the Western Hemisphere Trade Corporation deduction was in addition to the ordinary and necessary business deductions allowed under the Code, it is not reflected in net income and, instead, is treated for the statistics as a deduction from net income in arriving at the tax base, income subject to U.S. tax.

The deduction was allowed under Code section 922. It was equal to taxable income (computed without regard to the deduction, i.e., net income minus the statutory special deductions for "net operating losses of prior years," intercorporate dividends received, and dividends paid on certain public utility stock) multiplied by a fraction having a numerator of 14 percent and a denominator equal to the combined U.S. normal tax rate and surtax rate.

For 1968, the combined U.S. normal tax and surtax rate of 48 percent was augmented by a surcharge equal to 10 percent of the combined rate making the corporate tax rate including surcharge equal to 52.8 percent. For 1968, therefore, the Western Hemisphere Trade Corporation deduction fraction equalled 14/52.8 or 26.5 percent.

For 1972, the combined normal tax and surtax rate was 48 percent (the surcharge was discontinued after June 1970) and the Western Hemisphere Trade Corporation deduction fraction equalled 14/48 or 29.2 percent. Thus, taxable income computed for Western Hemisphere Trade Corporations was about 29 percent less than the taxable income computed for other U.S. corporations. As a result, Western Hemisphere Trade Corporations were able to lower their effective tax rate from 48 to 34 percent, a reduction of 14 percentage points. This 14 percentage point reduction was applicable to any year regardless of the statutory tax rate. Because of this reduction, corporations that filed consolidated returns and which took both the Western Hemisphere Trade Corporation deduction and the foreign tax credit (using the overall limitation method) were subject to an additional restriction in taking the foreign tax credit according to Code section 1503(b) (see "Foreign Tax Credit Claimed").

Zero Assets

Returns of U.S. corporations with zero assets comprised: (1) final returns of liquidating or dissolving corporations which had disposed of all assets; (2) final returns of merging corporations whose assets and liabilities were reported in the returns of the acquiring corporations; (3) part-

year returns of corporations which changed accounting periods, and whose assets and liabilities were also repeated on their first full-year returns; and (4) for 1972 only, returns of Domestic International Sales Corporations (DISC's) that did not provide balance sheet information.

For Controlled Foreign Corporations, this category was expanded to include foreign corporations with assets not reported. These included foreign corporations whose Forms 2952 showed zero assets but provided no indication of liquidation or merger as well as foreign corporations for which balance sheet data were not provided (see "Total Assets of Controlled Foreign Corporations").

Section 3

Description of the Sample and Limitations of the Data

Contents

Sample criteria and selection of returns, 215
Method of estimation, 216
Sampling variability, 216
Sample management and processing controls, 216

Text tables

Corporation returns with one or more Controlled Foreign Corporations reported on Form 2952:

F Number in sample and estimated number filed, 1968 and 1972, 216

G Percentage of selected estimates attributable to returns selected at the 100-percent rate, 1968 and 1972, 216

SAMPLE CRITERIA AND SELECTION OF RETURNS

Data in this report are estimates derived from returns of U.S. corporations that included one or more Forms 2952, Information Return with Respect to Controlled Foreign Corporations. These returns of U.S. corporations were included in the stratified probability samples used for Statistics of Income--Corporation Income Tax Returns for 1968 and 1972, respectively. These samples were selected before audit and were stratified based, for the most part, on combinations of size of total assets and of net income or deficit. For the two Income Years, 1968 and 1972, covered by this report, the total number of returns with one or more Forms 2952 was less than 1 percent of all corporation returns and less than 3 percent of the returns included in the Statistics of Income samples.

Returns sampled at the 100-percent rate accounted for the largest part of the estimated dollar amounts reported on corporation returns, although they were a relatively small proportion of the total number of returns filed. For returns used for this report, those sampled at the 100-percent rate accounted for an even larger part of the estimated dollar amounts and a large, although smaller, proportion of the estimated total number of returns.

The total corporation population from which the samples were drawn included the following types of returns:

(1) Form 1120--U.S. Corporation Income Tax Return,

(2) Form 1120L--U.S. Life Insurance Company Income Tax Return,

(3) Form 1120M--U.S. Mutual Insurance Company Income Tax Return,

(4) Form 1120S--U.S. Small Business Corporation Income Tax Return,

(5) Form 1120F--U.S. Income Tax Return of Foreign Corporation (not applicable to the statistics in this report), and

(6) Form 1120-DISC--Domestic International Sales Corporation Return (first effective beginning with Tax Year 1972).

Returns not included in the corporate population were, for the most part, those in the Form 990 series filed by nonprofit and, therefore, tax-exempt corporations.

Delinquent returns for prior years processed for revenue purposes during the same period as timely-filed returns for 1968 and 1972, were included in the sample for these two income years to compensate for the returns for 1968 and 1972 filed late, after the cut-off date for sample receipts.

Sample rates ranged from 1 to 100 percent depending on the type of return, size of total assets, and size of net income or deficit. For the most part, the sample criteria and selection of returns for both of the years covered were similar. (For a detailed discussion of the sample and its selection see Statistics of Income--Corporation Income Tax Returns for each of the years involved.)

The criteria for sampling returns at the 100-percent rate were virtually the same for 1968 and 1972. In general, the 100-percent category comprised the following types of returns: (1) all Form 1120 returns with total assets of $10 million or more or net income or deficit of $1 million or more, (2) all Form 1120S returns with total assets of $1 million or more or net income or deficit of $500,000 or more, and (3) all Forms 1120L, 1120M, 1120F and 1120-DISC returns, regardless of the size of total assets or net income.

An income year was defined in terms of accounting periods. A given year included returns with accounting periods ended during the span of months, July of one calendar year through June of the following calendar year. Returns were sampled when they were received without regard to their accounting periods. Separation of the returns into the appropriate income year based on accounting periods was accomplished during statistical processing. Sampling rates were generally set for the calendar year in which returns were received without regard to the accounting period. Therefore, if the rate was changed from one calendar year to the next for a particular sample class, that class would have more than one sampling rate for a given income year.

In processing the data for the statistics in this report, a separate record was abstracted for each Controlled Foreign Corporation as reported on Forms 2952 filed with the U.S. corporation's tax return. Tabulation of these records, using the weights given to the U.S. corporation return with which they were associated (see "Method of Estimation" below), provided the estimated number of Forms 2952, as shown in table F.

Table F shows that the number of Forms 2952 in the sample had an effective weighting factor less than the effective weighting factor of the sample returns with which they were associated. This occurred because, although each Form 2952 record was given the same weight as its related sample return, the sample returns with a weight of one generated more of these records than the sample returns with a weight greater than one. As already mentioned, returns with a weight of one represented the larger corporations, which accounted for most of the foreign operations of U.S. corporations.

The impact of large corporations on the statistics may be illustrated by the following facts from table F: for 1972, the weighted total number of Forms 2952 (29,221) was only about 8 percent greater

than the number of unweighted Forms 2952 shown on returns in the sample (26,968), although the weighted number of returns with Forms 2952 (4,388) was almost 50 percent greater than the unweighted number of sample returns with Forms 2952 (2,963).

METHOD OF ESTIMATION

For 1972, the totals for the number of returns filed were the result of computer tabulation of all the returns processed in each of the Internal Revenue service centers. For 1968, totals for returns filed were based on manual counts made and submitted by each Internal Revenue district office and service center. For each of the years, a comparison was made between the expected and realized number of sample returns in each location to make sure the sample plan was working.

Sample data were weighted to the sample class totals by multiplying them by the quotient (or weighting factor):

$$\frac{\text{Number of returns filed per sample class}}{\text{Number of sample returns per sample class}}$$

SAMPLING VARIABILITY

Since the data in this report were derived from a probability sample of tax returns, they may differ from similar data obtained from a complete count or census because of the variability inherent in sampling. The tables were produced as a separate study especially for this report although, as already noted, they were based on returns included in the same sample used for the regular Statistics of Income program.

Because of the impact of returns sampled at the 100-percent rate, sampling variability was not considered to be a major limitation of the data. Therefore, the statistics in the tables were not reviewed for this purpose.

The importance of the sample returns selected at a 100-percent rate in these tables is illustrated by the following:

(1) For 1968, about 85 percent of the returns included in the sample were in the sample classes for which returns were selected at the 100-percent rate; and about 97 percent of the total number of Form 2952 records in the sample were associated with returns selected at the 100-percent rate.

(2) For 1972, about 87 percent of the returns included in the sample were in sample classes for which returns were selected at the 100-percent rate; and about 97 percent of the total number of Form 2952 records in the sample were associated with returns selected at the 100-percent rate.

A comparison of items from returns sampled at the 100-percent rate with population estimates of these items provides a further illustration of the extent of sampling at the 100-percent rate. The resulting impact on the data is shown in table G.

In tables throughout this report, a dash in place of a frequency or amount indicates that: (1) if returns were sampled at a rate of 100 percent, no returns had the particular characteristic; or (2) if returns were sampled at a rate less than 100 percent, either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample returns.

Table F.--Corporation Returns With One or More Controlled Foreign Corporations Reported on Form 2952: Number in Sample and Estimated Number Filed, 1968 and 1972

Item	1968	1972
Returns in Sample		
Number of returns	2,286	2,963
Number of Forms 2952	18,876	26,968
Estimated Number of Returns Filed		
Estimated number of returns	3,421	4,388
As a percent of returns in sample	150	148
Estimated number of Forms 2952	20,895	29,221
As a percent of returns in sample	111	108

SAMPLE MANAGEMENT AND PROCESSING CONTROLS

Sample and population counts of corporation returns were normally free from error. Sample counts were verified during statistical processing to minimize loss of data. Because of their impact on the statistics, inclusion of returns of the largest corporations was verified by controlling these companies on a name basis.

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Whenever possible, incorrect or missing entries were corrected during statistical editing to make them consistent with other entries on the return or accompanying schedules. When Forms 2952 had incomplete or missing information, it

Table G.--Corporation Returns With One or More Controlled Foreign Corporations Reported on Form 2952: Percentage of Selected Estimates Attributable to Returns Selected at the 100-Percent Rate, 1968 and 1972

Selected characteristic	Percent attributable to returns selected at the 100-percent rate	
	1968	1972
Estimate for--		
Number of U.S. corporation returns	57	59
Controlled Foreign Corporations--		
Number	87	90
Current earnings and profits (less deficit) before taxes	94	99
Total assets	99	99

was possible, in some instances, to complete or estimate the data based on logical relationships among items on both the Form 2952 itself and on the corporation income tax return and other forms and schedules filed with it.

Quality of the data abstracted at the processing centers was controlled by means of a continuous subsampling verification system. Prior to tabulation, numerous computer tests were applied to each statistical record to assure that proper balance and relationship between data items were maintained. Inconsistencies which could not be readily resolved, especially those that involved returns of the larger corporations, were referred to the Statistics Division in the National Office for resolution. In addition, with respect to Forms 2952, when data were incomplete or there were data inconsistencies which could not be resolved, a selective field followup of large returns was conducted to obtain additional information. In general, the followup was limited to Forms 2952 which showed total assets of $1 million or more or which were filed by U.S. corporations with total assets of $250 million or more.

Finally, prior to publication all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series and with prior years' data, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Section 4

Forms and Instructions

CONTENTS

Form 1120—U.S. Corporation Income Tax Return:

1968, 220
1972, 226

Form 2952—Information Return with Respect to Controlled Foreign Corporations:

1966 Revision, 232
1969 Revision, 234

NOTE: Although a Form 2952 could also be filed with Forms 1120L, 1120M, 1120S, and Form 1120-DISC, only the Form 1120 is shown here. Copies of the other forms can be found in the regular annual series of Statistics of Income—Corporation Income Tax Returns reports.

FORM **1120**

U.S. Treasury Department
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 1968 or other taxable year beginning ....., 1968, ending ....., 19.....
(PLEASE TYPE OR PRINT)

1968

Check if a—
A Sole proprietorship ☐ or partnership ☐ electing under section 1361 to be taxed as a corporation. ☐
B Consolidated return ☐
C Personal Holding Co. ☐

D Business Code No. (see page 7 of instructions.)

Name

Number and street

City or town, State, and ZIP code

E Employer Identification No.

F County in which located

G Enter total assets from line 14, column (D), Schedule L (See instruction R)
$

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME

1	Gross receipts or gross sales ..... Less: Returns and allowances	
2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	
3	Gross profit	
4	Dividends (Schedule C)	
5	Interest on obligations of the United States and U.S. instrumentalities	
6	Other interest	
7	Gross rents	
8	Gross royalties	
9	Net gains (losses)—(separate Schedule D)	
10	Other income (attach schedule)	
11	TOTAL income—Add lines 3 through 10	

DEDUCTIONS

12	Compensation of officers (Schedule E)	
13	Salaries and wages (not deducted elsewhere)	
14	Repairs (do not include capital expenditures)	
15	Bad debts (Schedule F if reserve method is used)	
16	Rents	
17	Taxes (attach schedule)	
18	Interest	
19	Contributions (attach schedule—see instructions for limitation)	
20	Casualty or theft losses (attach schedule)	
21	Amortization (attach schedule)	
22	Depreciation (Schedule G)	
23	Depletion	
24	Advertising	
25	(a) Pension, profit-sharing, stock bonus, annuity plans (attach Form 2950)	
	(b) Other employee benefit plans (see instructions)	
26	Other deductions (attach schedule)	
27	TOTAL deductions on lines 12 through 26	
28	Taxable income before net operating loss deduction and special deductions (line 11 less line 27)	
29	Less: (a) Net operating loss deduction (see instructions—attach schedule)	
	(b) Special deductions (Schedule I)	
30	Taxable income (line 28 less line 29)	

TAX

31	TOTAL TAX (Schedule J)	
32	Credits: (a) Tax deposited—Form 7004 application for extension (attach copy)	
	(b) 1968 estimated tax payments (include 1967 overpayment allowed as a credit—do not include any "quick refund" of overpayment of 1968 estimated tax applied for on Form 4466)	
	(c) Credit from regulated investment companies (attach Form 2439)	
	(d) Credit for U.S. tax on nonhighway gas and lube oil (attach Form 4136)	
33	TAX DUE (line 31 less line 32). See instruction G for tax deposit system →	
34	OVERPAYMENT (line 32 less line 31) →	
35	Enter amount of line 34 you want: Credited to 1969 estimated tax ..... Refunded	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, is true, correct, and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

..... Date ..... Signature of officer ..... Title

..... Date ..... Individual or firm signature of preparer ..... Address

c5u—16—

Schedule A—COST OF GOODS SOLD (See Instruction 2)

1	Inventory at beginning of year	
2	Merchandise bought for manufacture or sale	
3	Salaries and wages	
4	Other costs (attach schedule)	
5	Total	
6	Less inventory at end of year	
7	Cost of goods sold—Enter on line 2, page 1	

Method of inventory valuation .....

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? Yes ☐ No ☐. If "Yes," attach explanation.

Schedule C—DIVIDENDS (See Instruction 4)

1	Domestic corporations subject to 85% deduction	
2	Certain preferred stock of public utilities	
3	Foreign corporations subject to 85% deduction	
4	Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b))	
5	Other dividends from foreign corporations	
6	Income from controlled foreign corporations (attach Form 3646)	
7	Foreign dividend gross-up (section 78)	
8	Qualifying dividends from affiliated groups (section 243(b))	
9	Other	
10	Total—Enter here and on line 4, page 1	

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	Percent of corporation stock owned 5. Common	6. Preferred	7. Amount of compensation	8. Expense account allowances
Total compensation of officers—Enter here and on line 12, page 1							

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve 4. Current year's provision	5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1963						
1964						
1965						
1966						
1967						
1968						

Schedule G—DEPRECIATION (See instructions for Schedule G)

Taxpayers using Revenue Procedures 62-21 and 65-13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2 Totals						

3 Less amount of depreciation claimed in Schedule A and elsewhere on return .....

4 Balance—Enter here and on line 22, page 1 .....

Schedule H—SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62-21 and 65-13							
2 Other							

c59—18—

Schedule I—SPECIAL DEDUCTIONS

1 (a) 85% of line 1, Schedule C
(b) 62.462% of line 2, Schedule C (for taxable years ending after June 30, 1969, see instructions)
(c) 85% of line 3, Schedule C
(d) 100% of line 4, Schedule C
2 Total—May not exceed 85% of (line 28, page 1, less the sum of lines 3 and 5 of this schedule). The 85% limitation does not apply to a year in which a net operating loss occurs
3 100% of line 8, Schedule C
4 Dividends paid on certain preferred stock of public utilities (see instructions)
5 Western Hemisphere trade corporations (see instructions)
6 Total special deductions—Add lines 2 through 5. Enter here and on line 29(b), page 1

Schedule J—TAX COMPUTATION (For taxable years ending after June 30, 1969, see page 6 of instructions)

1 Taxable income (line 30, page 1)
2 Surtax exemption (line 1, $25,000, or amount apportioned under section 1561, whichever is lesser)
3 Line 1 less line 2
4 (a) 22% of line 1
(b) 26% of line 3
(c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2
5 (a) Income tax (line 4, or line 24 of separate Schedule D, whichever is lesser)
(b) Tax Surcharge—10% of line 5(a)
6 Foreign tax credit (attach Form 1118)
7 Line 5 less line 6
8 Investment credit (attach Form 3468)
9 Line 7 less line 8
10 (a) Personal holding company tax (attach Schedule 1120 PH)
(b) Tax Surcharge—10% of line 10(a)
11 Tax from recomputing a prior year investment credit (attach computation)
12 Total tax—Add lines 9, 10, and 11. Enter here and on line 31, page 1

Schedule K—RECORD OF FORM 503 FEDERAL TAX DEPOSITS (List deposits in order of date paid)

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

H Date incorporated

I (1) Did you at the end of the taxable year own directly or indirectly 50% or more of the voting stock of a domestic corporation? Yes ☐ No ☐

(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50% or more of your voting stock? Yes ☐ No ☐

(For rules of attribution, see section 267(c).)

If the answer to (1) or (2) is "Yes," attach a schedule showing: (a) name, address, and identifying number; and (b) percentage owned.

If the answer to (1) above is "Yes," also show the taxable income (or loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.

J Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes ☐ No ☐. If "Yes," enter the aggregate gross dollar amount billed during the year.

K Did you claim a deduction for expenses connected with: Yes No

(1) Entertainment facility (boat, resort, ranch, etc.) ☐ ☐

(2) Living accommodations (except employees on business) ☐ ☐

(3) Employees' families at conventions or meetings ☐ ☐

(4) Employee or family vacations not reported on Form W-2 ☐ ☐

L Taxable income (or loss) from line 30, page 1, Form 1120 for: 1965 ..... 1966 ..... 1967 .....

M Refer to page 7 of instructions and state the principal:

Business activity

Product or service

N Were you a member of a controlled group subject to the provisions of:

(1) Section 1561? Yes ☐ No ☐

(2) Section 1562? Yes ☐ No ☐

If answer to (1) or (2) is "Yes," check type of relationship:

(a) parent-subsidiary ☐

(b) brother-sister ☐

(c) combination of (a) and (b) ☐ (see section 1563)

If answer to (2) is "Yes," does section 1562(b)(1)(A) apply (nonapplication of 6% additional tax under section 1562)? Yes ☐ No ☐

O Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1968? Yes ☐ No ☐

If "Yes," where were they filed?

P Were you a U.S. shareholder of any controlled foreign corporation? Yes ☐ No ☐. (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

Q Did you pay dividends (other than stock dividends and distributions in exchange for stock) during the taxable year which you considered to be partially or wholly nontaxable to shareholders? Yes ☐ No ☐. (See sections 301 and 316.) If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

R Did you ever declare a stock dividend? Yes ☐ No ☐

659—16—1

Schedule L—BALANCE SHEETS

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND STOCKHOLDERS' EQUITY				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from stockholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock				
(b) Common stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—Appropriated (attach sch.)				
24 Retained earnings—Unappropriated				
25 Less cost of treasury stock		( )		( )
26 Total liabilities and stockholders' equity				

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books
2 Federal income tax
3 Excess of capital losses over capital gains
4 Taxable income not recorded on books this year (itemize)
5 Expenses recorded on books this year not deducted in this return (itemize)
(a) Depreciation $
(b) Depletion $
6 Total of lines 1 through 5

7 Income recorded on books this year not included in this return (itemize)
(a) Tax-exempt interest $
8 Deductions in this tax return not charged against book income this year (itemize)
(a) Depreciation $
(b) Depletion $
9 Total of lines 7 and 8
10 Income (line 28, page 1)—line 6 less 9

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year
2 Net income per books
3 Other increases (itemize)
4 Total of lines 1, 2, and 3

5 Distributions: (a) Cash
(b) Stock
(c) Property
6 Other decreases (itemize)
7 Total of lines 5 and 6
8 Balance at end of year (line 4 less 7)

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1969—O-290-025 659—16—1 GPO

1968 Instructions for Form 1120 U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

Some Notes About Your U.S. Corporation Income Tax Return

Use of the Preaddressed Form and Mailing Label

To provide efficient and economical service to the public, the Internal Revenue Service uses an automatic system to process data from millions of Federal tax returns filed yearly. This Automatic Data Processing System requires the use of specific information and uniformity in reporting. For instance, the name, address, and identifying number you use on your return must appear exactly as recorded on our Business Master File. Otherwise, there may be delays in processing your return.

That's why we urge you to use the preaddressed tax form we mailed you, and ask that you follow the instructions explicitly when preparing your return.

If your preaddressed form becomes unusable, remove the top part of your address label (the adhesive used permits this) and attach it to the form you file.

If for any reason you cannot use the preaddressed label, then print your name, address, and identifying number on the form you file, exactly as shown on the label. You should be extremely careful not to drop or add "letters" or words which are a part of your true name. (Ampersands (&) and hyphens (-) are considered to be "letters.") Such additions or deletions will cause a mismatch in the Master File. (For example: "ABC Corporation" cannot appear variously as "A-B-C Corporation" or "AB&C Corporation.")

If the preaddressed label is incorrect, please cross out the incorrect parts and enter the correct information.

Filling in the Form

If you have an item of income or a deduction for which a line is provided on page 1 of the form, please enter it on that line even though you also enter it on an attachment.

Please do not alter, substitute, or cross out the line titles printed on the form.

Where to File

Corporations in most states are now required to mail their returns directly to a specified Internal Revenue Service Center, instead of to a District Director's office. (See General Instruction C—Where to File.)

Depositary Method of Payment

All corporation income and estimated income tax payments must be deposited in a Federal Reserve bank or an authorized commercial bank depositary. A Form 503 (Federal Tax Deposit, Corporation Income Taxes) must accompany each deposit. (See General Instruction G—Deposit of Tax.)

GENERAL INSTRUCTIONS

A. Taxpayers required to file Form 1120.—

1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501.

2. Real estate investment trusts defined in section 856.

3. Regulated investment companies defined in section 851.

4. Partnerships and proprietorships electing to be taxed as domestic corporations. (See section 1361.)

5. Insurance companies described in section 831.

B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies filing Forms 1120–L and 1120–M—file Form 1120–F.

2. Life insurance companies (section 802)—Form 1120–L.

3. Mutual insurance companies (section 821)—Form 1120–M.

4. Exempt farmers' cooperatives (section 1381)—Form 990–C.

5. Exempt organizations with unrelated trade or business income—Form 990–T.

6. Small business corporations (section 1372(a))—Form 1120–S.

C. Where to file.—

If the corporation's principal business, office, or agency is located in ▼	Use this address ▼
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Nebraska, North Dakota, South Dakota, Missouri, Minnesota, Wisconsin	If filed in 1969, mail to your District Director. If filed in 1970, mail to: Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	If filed in 1969, mail to your District Director If filed in 1970, mail to: Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

Note: Corporations which have a principal place of business outside the United States or which claim the benefits of section 931 (relating to income from sources within possessions of the United States) or section 941 (relating to special deduction for China Trade Act corporations) must file with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

D. When to file.—In general, Form 1120 must be filed on or before the 15th day of the 3d month following the close of the taxable year. Request for automatic extension of 3 months for filing Form 1120 must be made on Form 7004.

E. Other information returns and forms which may be required.—

1. *Forms W–2 and W–3.*—Statement of wages, other compensation, and tax withheld; and reconciliation of tax withheld.

2. *Forms 966, 1099–L, and 1099–M.*—Information returns regarding dissolution or liquidation, distributions in liquidation, and distributions by regulated investment companies.

3. *Forms 1096 and 1099.*—Information returns concerning certain dividends, earnings, interest, patronage dividends, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees.

4. *Form 1118.*—Computation of foreign tax credit.

5. *Form 2950.*—Statement in support of deduction for payments to an employees' pension, profit-sharing, stock bonus, trust or annuity plan and compensation under a deferred-payment plan.

6. *Forms 2952 and 3646.*—Returns relating to controlled foreign corporations.

7. *Form 3468.*—Computation of investment credit.

8. *Forms 3921, 3922, and 4067.*—Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options.

9. *Form 4136.*—Computation of credit for Federal tax on nonhighway gasoline and lubricating oil.

10. *Schedule PH (Form 1120).*—Computation of U.S. personal holding company tax.

F. Period to be covered by return.—Returns shall be filed for the calendar year 1968 or fiscal year beginning in 1968 and ending in 1969. If the return is for other than a calendar year, fill in the taxable year space at the top of the form.

FINAL RETURNS.—If the corporation ceases to exist, write "FINAL RETURN" at the top of the form. If the corporation liquidates within one calendar month pursuant to section 333, attach a computation (following the format in Revenue Procedure 65–10, C.B. 1965–1, 738) of accumulated earnings and profits including all items of income and expense accrued up to the date on which the transfer of all property is completed.

G. Deposit of tax.—The balance of tax due must be paid in full when the return is filed or in two installments, 50 percent by the 15th day of the 3d month and 50 percent by the 15th day of the 6th month following the close of the taxable year.

Corporations must deposit all income tax payments with an authorized commercial bank depositary or Federal Reserve bank, and all deposits must be accompanied by a Federal Tax Deposit Form 503. Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue Service. All deposits made for the year should be listed in Schedule K.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depositary or Federal Reserve bank. However, a deposit received after the due date will be considered timely if the corporation establishes that it was mailed on or before the second day before the prescribed due date.

A supply of Forms 503 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation. Corporations needing Forms 503 may obtain them only by applying to the Director of a service center (or District Director). The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

Corporations which surrender Treasury bills to Federal Reserve banks in payment of corporation income or estimated income taxes must submit with the securities a Form 503 on which the face amount of the bills has been entered in the space provided for the amount of the deposit. The Federal Reserve bank will acknowledge receipt of the bills and will effect the deposit on the date the taxes become due. Corporations should not submit with their tax returns the receipts for Treasury bills surrendered to Federal Reserve banks.

H. Accounting period.—To change your accounting period, see section 1.442–1 of the regulations and Form 1128, Application for Change in Accounting Period.

I. Accounting methods. — Taxable income must be computed using the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted must clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, a taxpayer may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

J. Estimated tax. — Corporations which can expect their "estimated tax" to be $40 or more must make estimated tax payments. "Estimated tax" is the amount of the corporation's expected income tax (after credits) less an exemption from estimated tax. (In general, after taking the exemption into account, a tax liability of $5600 or more will result in estimated tax of $40 or more.)

For taxable years beginning in 1969, the exemption is the sum of $5500 and an amount which is 60% of the difference between the tax liability (not to exceed $100,000) and $5500. (For taxable years beginning in 1970 the 60% will drop to 40%.)

Members of a controlled group of corporations which must share one $25,000 surtax exemption among all members must substitute 22% of their share of the surtax exemption for the above-mentioned $5500.

Form 1120–W may be used as a worksheet to compute corporate estimated tax.

If you have an underpayment of estimated tax and believe an additional charge should not be asserted, attach Form 2220 to your return.

A corporation which has overpaid its estimated tax may apply for a "quick refund" of the overpayment if it is (1) at least 10% of the corporation's expected income tax liability AND (2) $500 or more. Use Form 4466.

K. Consolidated returns.—The parent corporation must attach Form 851, Affiliations Schedule, to the consolidated return. For the first year a consolidated return is filed, each subsidiary must attach a Form 1122.

Supporting schedules in columnar form must be filed for each corporation included in the consolidated return showing, both before and after adjustments, the items of gross income and deductions, a computation of taxable income, balance sheets as of the beginning and end of the taxable year, and a reconciliation of retained earnings. In addition, attach consolidated balance sheets and a reconciliation of consolidated retained earnings.

L. Stock ownership in foreign corporations.—If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach statement required by section 551(d).

If you control a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

M. Financial statements.—The balance sheets must agree with your books and records or any differences must be reconciled. Copies of balance sheets required by Federal, State, etc., authorities may be used in place of Schedule L. Certificates of deposit should be in-

cluded as cash on line 1 of the balance sheet.

Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expense to any Federal, State, etc., authority may submit copies of such statements in place of the information required on lines 1 through 30, page 1. Railroads may substitute Form 1090. In such cases taxable income must be reconciled in Schedule M–1 with the net profit shown on the statement and entered as line 30, page 1.

N. Attachments.—Attachments may be used if the lines on the form schedules are not sufficient. They must contain all the required information and follow the format of the schedules on the return. If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule but must be entered on page 1.

Your name and identifying number should be entered on all attachments exactly as shown on your preaddressed form.

O. Unincorporated business enterprises which elected under section 1361 to be taxed as a domestic corporation.—All elections were automatically terminated on January 1, 1969, and unincorporated business enterprises are not considered as domestic corporations for any period after December 31, 1968.

P. Tax on improperly accumulated earnings.—In order to prevent accumulation of earnings and profits for the purpose of enabling shareholders to avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.

Q. Signature.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation.

R. Total assets.—If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

SPECIFIC INSTRUCTIONS (Numbered to correspond with the line numbers on page 1)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (a) Gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount collected, and (f) gross profit on amount collected.

2. Cost of goods sold.—Once an inventory method is adopted it may not be changed without permission. Application for permission to change must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to make the change.

A corporation electing to use the last-in, first-out method of valuing inventory provided in section 472 must file Form 970 with its return for the first year of the election. Thereafter, attach a schedule showing (1) a summary of all inventories and (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail.

4. Dividends.—(Numbered to correspond with line numbers in Schedule C.)

1. Enter dividends received from domestic corporations subject to income tax, and which are subject to the 85-percent deduction under section 243(a)(1).

Small business investment companies enter dividends received from domestic corporations subject to income tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule I. For dividends received from a regulated investment company, see section 854 for the amount subject to the 85-percent deduction.

So called dividends or earnings received from mutual savings banks, etc., are in fact interest and should not be treated as dividends.

2. Enter dividends received on the preferred stock of a public utility which is subject to income tax and which is allowed the deduction provided in section 247 for dividends paid.

3. Enter dividends received from foreign corporations and which qualify for the 85-percent deduction provided in section 245(a).

4. Enter dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100-percent deduction provided in section 245(b). In general, this deduction applies to dividends paid out of the earnings and profits of a foreign corporation for a taxable year during which (1) all of its outstanding stock is owned (directly or indirectly) by the domestic corporation receiving such dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the United States.

The 100-percent deduction does not apply to any dividends if an election under section 1562 (election of multiple surtax exemptions by a controlled group of corporations) is effective for either (1) the taxable year of the domestic corporation in which such dividends are received, or (2) the taxable year of the foreign corporation out of the earnings and profits of which such dividends are paid.

5. Enter foreign dividends (including minimum distributions under subpart F) which are not reportable on lines 3 and 4. Distributions of amounts constructively taxed in the current year or in prior years under subpart F should be excluded.

7. Include gross up attributable to income under subpart F.

8. Enter only those dividends subject to the elective provisions of section 243(b).

9. Include dividends (other than capital gain dividends) received from regulated investment companies and which are not subject to the 85-percent deduction; dividends from tax-exempt organizations; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, qualifies under sections 856–858; dividends not eligible for a dividends-received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds, etc.

The term "corporate bonds" includes bonds, debentures, notes, certificates of indebtedness or other evidences of indebtedness issued by any corporation and bearing interest, with interest coupons or in registered form.

Do not offset interest income against interest expense.

7. Gross rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions.

9. Gains and losses from sales or exchanges of capital assets and other property.—Every sale or exchange of property, even though no gain or loss is indicated, must be reported in Schedule D.

If the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, a computation of the alternative tax should be made on separate Schedule D.

10. Other income.—Include recoveries of bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.

If "other income" consists of only one item you may identify it by showing the account caption in parentheses on line 10.

12. Compensation of officers.—Column 8 of Schedule E must be completed for your 25 highest paid officers. To determine the highest paid officers, all allowances including expense account allowances must be added to each officer's compensation. Column 8 need not be completed for any officer for which the combined amount is less than $10,000.

This information is to be submitted by each member of an affiliated group included in a consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officer, chairman of the board, etc.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application for permission to change the method of computing bad debts must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to make the change.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax. Do not include Federal income, estate, inheritance, legacy, succession, or gift taxes; foreign or United States possession income taxes if a foreign tax credit is claimed; Federal taxes paid on bonds containing a tax-free covenant, or taxes not imposed upon the taxpayer. See section 164(d) regarding apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter business interest but do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from income tax. (Section 265.)

Mutual savings banks, building and loan associations, and cooperative banks, enter amounts paid or credited to the accounts of depositors as dividends, interest, or earnings.

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of charitable and governmental organizations described in section 170(c).

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contributions was adopted by the board of directors.

The amount claimed may not exceed 5 percent of taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29(b), and (3) any net operating loss carryback to the taxable year under section 172.

Do not deduct as a business expense charitable contributions that exceed the 5-percent limitation.

Charitable contributions paid during the taxable year in excess of the 5-percent limitation may be carried over to the five succeeding taxable years.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contributions of certain property.—The amount of a contribution of property must be reduced by any gain that would have resulted from the application of section 617(d)(1), 1245(a), or 1250(a) if the property were sold at its fair market value.

20. Casualty or theft losses.—Enter losses sustained during the year arising from fire, storm, shipwreck, or other casualty. To determine the amount deductible, see section 165(b). Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed for amortization, attach a schedule showing: (1) A description of the expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

22. Depreciation.—See instructions for Schedule G.

23. Depletion.—Attach Form T if a deduction is claimed for depletion of timber.

Expenditures to be deferred and deducted ratably under the election provided in sections 616(b), relating to certain expenditures in the development of mines, and 615(b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

25(b). Other employee benefit plans.—Enter deductions for contributions to employee benefit plans other than those claimed on line 25(a), such as insurance, health, or welfare plans. Attach a schedule for each plan showing: (1) nature of benefits, i.e., group-term life insurance, group permanent life insurance, non-insured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) amount of deduction; (4) amount of employee contributions; (5) number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year.

Also show the number of employees employed by the corporation.

26. Other deductions.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income.

If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each.

Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

29(a). Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172(a).) Generally, a net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of such loss which may be carried to each of the other 7 taxable years is the excess, if any, of such loss over the sum of the taxable income for each of the prior taxable years to which the loss may be carried. (Section 172(b).)

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications under section 172(d):

(1) No net operating loss deduction is allowed.

(2) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(3) The special deductions in line 1 of Schedule I are computed without regard to the 85-percent limitation provided in section 246(b). See section 1.172–2 of the regulations.

(4) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to the provisions of section 247(a)(1)(B).

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income which must be subtracted from a net operating loss to determine the portion of such loss which will still be available to carry to a subsequent year:

(a) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(b) The net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter, and under certain circumstances, without regard to any portion of a net operating loss attributable to a foreign expropriation loss.

If you have a net operating loss carryback and desire a "quick refund" of taxes, file Form 1139 within 12 months after the close of the taxable year in which the net operating loss is sustained. (Section 6411.)

If a net operating loss carryback creates an unused investment credit in a preceding year, the unused credit may be carried back to the 3 preceding years, and, under the provisions of section 6411, a quick refund of the taxes affected may be obtained by filing Form 1139.

29(b). Special deductions.—See Instructions for Schedule I.

SCHEDULE G—DEPRECIATION

If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G.

Salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method) for real property; and for personal property to the extent it exceeds 10 percent of the cost or other basis of the property.

(a) Alternative depreciation guidelines and rules.—Revenue Procedure 62–21 (supplemented by Revenue Procedure 65–13) sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

(b) Depreciation methods.—Depreciation may be computed using the methods set forth in section 167(b). Property, whether new or used, may be depreciated under the straight line method or the declining balance method at a rate not to exceed 1½ times the applicable straight line rate.

New tangible property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method which does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total which could have been deducted if the double declining balance method had been used.

(c) Real property—Suspension period property.—In general, in the case of certain real property whose construction, reconstruction, or erection was completed during the taxable year but which (1) began during the period beginning on October 10, 1966, and ending on March 9, 1967, or (2) began, pursuant to an order placed during such period, before May 24, 1967, the methods described in the preceding paragraph for new property apply only to that portion of the basis attributable to work done after May 23, 1967. For provisions relating to exceptions and $50,000 exemption, see section 167(l).

(d) Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of $10,000.

Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If the additional first-year allowance is elected, the basis of the property must be reduced by the amount of the deduction and salvage value when computing ordinary depreciation.

SCHEDULE I—SPECIAL DEDUCTIONS

(Numbered to correspond with line numbers in Schedule I)

1. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100 percent of dividends received from domestic corporations subject to income tax. (Section 243(a)(2).)

In general, no dividends-received deduction will be allowed on any share of stock (a) which is disposed of if the corporation has held such share for 15 days or less, or (b) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities.

2. Limitation on dividends-received deduction.—In a year in which a net operating loss occurs, sections 172(d) and 246(b) provide that the 85-percent limitation on the amount of these special deductions does not apply even if the loss is created by the dividends-received deduction. In the case of a small business investment company, the dividends-received deduction of 100 percent included in line 2 is not subject to the overall 85-percent limitation.

4. Deduction for dividends paid on certain preferred stock of public utilities.—Section 247 allows public utilities a deduction of a certain percentage of the lesser of (1) dividends paid on its preferred stock during the taxable year, or (2) taxable income computed without regard to this deduction. For taxable years beginning in 1968 and ending on or before June 30, 1969, this percentage is 26.515 percent. For taxable years ending after such date, see instruction 6. In a year in which a net operating loss occurs, section 172(d) provides that the deduction shall be computed without regard to section 247(a)(1)(B).

5. Deduction for Western Hemisphere trade corporations.—Section 922 allows Western Hemisphere trade corporations a deduction of a certain percentage of taxable income computed without regard to this deduction. For taxable years beginning in 1968 and ending on or before June 30, 1969, this percentage is 26.515 percent. For taxable years ending after such date, see instruction 6.

6. Taxable years ending after June 30, 1969.—The deductions on line 1(b)—dividends received on certain preferred stock of public utilities, line 4—dividends paid on certain preferred stock of public utilities, and line 5—deduction for Western Hemisphere trade corporations, are computed using a formula which includes a fraction, the denominator of which is the sum of the normal tax and surtax rates. The denominator must be increased to reflect the 10-percent surcharge. For example, the denominator for calendar year 1968 corporations is 52.8 (48, the sum of normal tax and surtax rates, plus 10% of 48).

For taxable years ending after June 30, 1969 (the expiration date of the surcharge) the denominator must be increased to reflect the applicable surcharge rate shown in Schedule J instructions below.

SCHEDULE J—TAX COMPUTATION

1. Tax Surcharge.—The 10% tax surcharge for corporations is effective January 1, 1968. Since it is to expire June 30, 1969, corporations with taxable years ending after that date must prorate the 10% rate on the basis of the number of days in their taxable year during which the surcharge was in effect. (That is, the number of days before July 1, 1969.)

Corporations with taxable years ending after June 30, 1969, may compute their surcharge by multiplying lines 5(a) and 10(a) by the applicable rate in the following table:

TAXABLE YEAR		APPLICABLE RATE
Beginning in 1968	Ending in 1969	
Aug. 1	July 31	.09150685
Sept. 1	Aug. 31	.08301370
Oct. 1	Sept. 30	.07479452
Nov. 1	Oct. 31	.06630137
Dec. 1	Nov. 30	.05808219

If the corporation prefers, the surcharge may be computed using the following formula:

$$\text{Amount on lines 5(a) and 10(a)} \times 10\% \times \frac{\text{No. days in taxable year before 7/1/69}}{\text{No. days in taxable year}}$$

Corporations which have a 52–53 week taxable year which ends after June 30, 1969, must use the formula to compute their surcharge.

2. Surtax exemption.—The surtax exemption is $25,000 except for certain controlled corporations to which section 1561 applies.

Section 1561 provides that if a corporation is a component member of a controlled group of corporations (as defined in section 1563) on December 31 of its taxable year, the surtax exemption shall be—

(a) $25,000 divided by the number of component members on such December 31, or

(b) If all members consent to an apportionment plan, their portion of $25,000 determined in accordance with the plan. The sum of amounts so apportioned may not exceed $25,000. See section 1561 and the regulations thereunder for time and manner of making the consent.

If the surtax exemption is determined under (a) or (b) above, the additional 6-percent tax under section 1562 does not apply.

3. Election of multiple surtax exemptions by a controlled group of corporations.—Subject to the provisions of section 1562, a controlled group of corporations may elect, with respect to a specified December 31, to have each of its component members claim a separate $25,000 surtax exemption without having to divide equally or apportion one $25,000 surtax exemption among all component members.

If the group elects to claim multiple surtax exemptions, each component member must pay an additional tax of 6 percent on its first $25,000 taxable income. If only one member of the group has any taxable income, the 6-percent tax does not apply. (Section 1562(b)(1)(A).)

4. Mutual savings banks conducting life insurance business.—The tax under section 594 consists of the sum of (1) a partial tax computed on Form 1120 on the taxable income of the bank determined without regard to income or deductions allocable to the life insurance department; and (2) a partial tax on the taxable income computed on Form 1120–L of the life insurance department. Enter the combined tax on line 5(a) of the Form 1120 tax computation schedule. Attach Form 1120–L as a schedule and identify as such.

5. Tax from recomputing a prior year investment credit.—If property is disposed of prior to the life used in computing the investment credit, the tax for the year of disposition must be increased by the difference between the credit taken (including carrybacks and carryovers) on such property and the credit which would have been allowed had the actual life been used. (Section 47.) The tax from recomputing a prior year investment credit may not be offset against the current year's investment credit.

Tax Guide for Small Business (Publication 334) contains answers to most questions which arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 60 cents.

o59—16—-1

o59—16—-1

Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Bureau of the Budget, Executive Office of the President, to classify enterprises by type of activity in which engaged. The system follows closely the Standard Industrial Classification used to classify establishments.

Using the list below, enter on page 1, under D, the code for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under M, state the principal business activity and principal product or service which account for the largest percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "Cereal preparations."

AGRICULTURE, FORESTRY, and FISHERIES

Code
0110 Farms.
0120 Agricultural services and hunting and trapping.
0130 Forestry and forestry services.
0140 Fisheries.

MINING

Metal mining:
1010 Iron ores.
1020 Copper, lead and zinc, gold and silver ores.
1090 Other metal mining.
1100 Anthracite and bituminous coal and lignite mining.
Crude petroleum and natural gas:
1310 Crude petroleum, natural gas, and natural gas liquids.
1380 Oil and gas field services.
Nonmetallic minerals (except fuels) mining:
1410 Stone, sand, and gravel.
1490 Other nonmetallic minerals, except fuels.

CONTRACT CONSTRUCTION

General contractors:
1510 Building construction.
1520 Highway and street construction, and other heavy construction.
Special trade contractors:
1531 Plumbing, heating, and air conditioning.
1532 Electrical work.
1538 Other special trade contractors.

MANUFACTURING

Food and kindred products:
2010 Meat products.
2020 Dairy products.
2030 Canning and preserving fruits, vegetables, and sea foods.
2040 Grain mill products.
2050 Bakery products.
2060 Sugar.
2070 Confectionery and related products.
2082 Malt liquors and malt.
2084 Wines, brandy, and brandy spirits.
2085 Distilled, rectified, and blended liquors.
2086 Soft drinks, flavoring extracts, and syrups.
2091 Vegetable oil mills, and animal, marine, and edible fats and oils.
2098 Other food and kindred products.
2100 Tobacco manufactures.
Textile mill products:
2211 Broad woven fabric mills, cotton.
2212 Broad woven fabric mills, man-made fiber and silk.
2213 Dyeing and finishing, except wool and knit goods.
2220 Broad woven fabric mills, wool: including dyeing and finishing.
2250 Knitting mills.
2270 Carpets and rugs.
2280 Yarn and thread mills.
2291 Narrow fabrics.
2298 Other textile mill products.
Apparel and other fabricated textile products:
2310 Men's and boys' clothing.
2330 Women's, children's, and infants' clothing.
2380 Hats, caps, millinery, fur goods, and other apparel and accessories.
2398 Other fabricated textile products.
Lumber and wood products, except furniture:
2410 Logging camps and logging contractors, sawmills, and planing mills.
2430 Millwork, veneers, plywood, and prefabricated structural wood products.
2498 Wooden containers and other wood products.
Furniture and fixtures:
2510 Household furniture.
2590 Furniture and fixtures, except household furniture.
Paper and allied products:
2611 Pulp mills.
2614 Paper, paperboard, building paper, and building board mills.
2640 Converted paper and paperboard products, except containers.
2650 Paperboard boxes and containers.
Printing, publishing, and allied industries:
2711 Newspapers: publishing, publishing and printing.
2712 Periodicals: publishing, publishing and printing.
2715 Books: publishing, publishing and printing; and miscellaneous publishing.
2720 Commercial printing, including book printing, manifold business forms, and greeting cards.
2780 Bookbinding, related industries, and printing trade services.
Chemicals and allied products:
2811 Industrial inorganic and organic chemicals.
2812 Plastics materials, synthetic resins, synthetic rubber, and man-made fibers, except glass.
2830 Drugs.
2841 Soaps, detergents, and cleaning preparations.
2842 Perfumes, cosmetics, and other toilet preparations.
2850 Paints and allied products, including gum and wood chemicals.
2870 Fertilizers and other agricultural chemicals.
2898 Other chemical products.
Petroleum refining and related industries:
2911 Petroleum refining without extraction.
2912 Integrated petroleum refining and extraction
2998 Paving and roofing materials, and other products of petroleum and coal.
Rubber and miscellaneous plastics products:
3010 Tires and inner tubes.
3020 Rubber footwear, reclaimed rubber, and other fabricated rubber products.
3098 Miscellaneous plastics products.
Leather and leather products:
3140 Footwear, except rubber.
3198 Leather tanning and finishing, and other leather products.
Stone, clay, and glass products:
3210 Glass and glass products.
3240 Cement, hydraulic.
3250 Structural clay products.
3260 Pottery and related products.
3270 Concrete, gypsum, and plaster products.
3298 Cut stone and stone products, and abrasive, asbestos, and other nonmetallic mineral products.
Primary metal industries:
3310 Blast furnaces, steel works, and iron and steel foundries and forgings.
3330 Nonferrous metals: smelting, refining, rolling, drawing, and alloying, including foundries and forgings.
3398 Other primary metal industries.
Fabricated metal products, except machinery and transportation equipment:
3410 Metal cans.
3420 Cutlery, hand tools, and general hardware.
3430 Heating apparatus (except electric) and plumbing fixtures.
3440 Fabricated structural metal products.
3450 Screw machine products, and bolts, nuts, screws, rivets, and washers.
3461 Metal stampings.
3462 Metal coating and engraving.
3498 Fabricated wire products and other fabricated metal products.
Machinery, except electric:
3510 Engines and turbines.
3520 Farm machinery and equipment.
3530 Construction, mining, and materials handling machinery and equipment.
3540 Metalworking machinery and equipment.
3550 Special industry machinery and equipment, except metalworking.
3560 General industrial machinery and equipment.
3570 Office, computing, and accounting machines.
3580 Service industry machines.
3598 Other machinery, except electrical.
Electrical machinery, equipment, and supplies:
3611 Electrical transmission and distribution equipment.
3612 Electrical industrial apparatus.
3630 Household appliances.
3650 Radio and television receiving sets, except communication types.
3661 Communication equipment.
3662 Electronic components and accessories.
3691 Electric lighting and wiring equipment, except insulated wire.
3698 Other electrical machinery, equipment, and supplies.
Transportation equipment:
3711 Motor vehicles; passenger car, truck, and bus bodies; and truck trailers.
3714 Motor vehicle parts and accessories.
3721 Aircraft, and complete guided missiles and space vehicles.
3722 Aircraft parts, and guided missile and space vehicle subassemblies.
3730 Ship and boat building and repair.
3791 Railroad equipment including street cars.
3798 Motorcycles, bicycles, and parts, and other transportation equipment.
Scientific instruments; photographic equipment; watches and clocks:
3810 Scientific and mechanical measuring instruments.
3830 Optical, medical, and ophthalmic goods.
3860 Photographic equipment and supplies.
3870 Watches and clocks.
Miscellaneous manufacturing industries, including ordnance and accessories:
3910 Jewelry, silverware, and plated ware.
3920 Toys and sporting goods.
3930 Ordnance, except guided missiles.
3991 Costume jewelry.
3998 Musical instruments, office and artists' materials, and other manufacturing industries.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, and SANITARY SERVICES

Transportation:
4011 Railroad transportation, terminals, and related services.
4020 Local, suburban, and intercity passenger transportation, including taxicabs and school busses.
4030 Motor freight transportation and warehousing.
4040 Water transportation.
4050 Air transportation.
4060 Pipe line transportation.
4098 Other transportation services.
Communication services:
4810 Telephone communications (wire or radio).
4820 Telegraph communications (wire or radio).
4830 Radio and television broadcasting.
4898 Other communication services.
Electric, gas, and sanitary services:
4910 Electric companies and systems (95 percent or more).
4920 Gas companies and systems (95 percent or more).
4930 Combination companies and systems—gas, electric, or other services.
4940 Water supply and other sanitary services.

WHOLESALE TRADE

5010 Motor vehicles and automotive equipment.
5020 Drugs, chemicals, and paints.
5030 Dry goods and apparel.
5047 Meat and meat products.
5048 Poultry and poultry products, fish and sea foods, and other groceries and related products.
5050 Farm products—raw materials.
5060 Electrical goods.
5070 Hardware, and plumbing and heating equipment and supplies.
5080 Machinery, equipment, and supplies.
5091 Metals and minerals, except petroleum products and scrap.
5092 Petroleum bulk stations and terminals.
5095 Beer, wine, and distilled alcoholic beverages.
5096 Paper and its products.
5097 Lumber and construction materials.
5098 Other wholesale trade.

RETAIL TRADE

Building materials, hardware, and farm equipment:
5211 Building materials.
5215 Hardware stores.
5216 Farm equipment dealers.
General merchandise stores:
5221 Department stores.
5222 Variety stores.
5223 Mail order houses.
5228 Other general merchandise stores.
5230 Food stores.
Automotive dealers and gasoline service stations:
5241 Automobile and truck dealers.
5243 Gasoline service stations.
5248 Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers.
Other retail stores:
5250 Apparel and accessories.
5260 Furniture, home furnishings, and equipment stores.
5270 Eating and drinking places.
5291 Drug stores and proprietary stores.
5292 Liquor stores.
5293 Jewelry stores.
5298 Sporting goods and secondhand stores, farm and garden supply, fuel and ice dealers, and other retail stores.

FINANCE, INSURANCE, and REAL ESTATE

Banks and trust companies:
6011 Mutual savings banks.
6012 Banks and trust companies, except mutual savings banks.
Credit agencies other than banks:
6021 Savings and loan, building and loan associations.
6022 Personal credit agencies.
6025 Business credit agencies.
6028 Loan correspondents and brokers, and other credit agencies.
Security and commodity brokers, dealers, exchanges and services:
6033 Security brokers, dealers, and flotation companies.
6038 Commodity brokers and dealers: security and commodity exchanges; and allied services.
Holding and other investment companies:
6042 Regulated investment companies.
6043 Real estate investment trusts, 1960 Act.
6044 Small business investment companies, 1958 Act.
6048 Other holding and investment cos.
Insurance:
6055 Life insurance.
6056 Mutual insurance, except life, or marine, and certain fire or flood insurance companies.
6058 Other insurance companies.
6060 Insurance agents, brokers, and service.
Real estate:
6510 Real estate operators (except developers) and lessors of buildings.
6521 Lessors of mining, oil, and similar property.
6522 Lessors of railroad property.
6528 Lessors of real property other than buildings, not elsewhere classified.
6550 Subdividers, developers, and operative builders.
6591 Agents, brokers, and managers.
6592 Title abstract companies.
6593 Combinations of real estate, insurance, loans, and law offices.

SERVICES

Hotels, rooming houses, camps, and other lodging places:
7013 Tourist courts and motels.
7018 Hotels and other lodging places, except tourist courts and motels.
Personal services:
7210 Laundries, laundry services, cleaning and dyeing plants.
7220 Photographic studios, including commercial photography.
7298 Beauty, barber, shoe repair, and pressing shops, funeral, and other personal services.
Business services:
7310 Advertising.
7398 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.
Automobile and other repair services:
7510 Automobile parking, repair, and services.
7550 Repair services, except automobile.
Motion pictures:
7810 Motion picture production, distribution, and related services.
7830 Motion picture theaters.
7900 Amusement and recreational services, except motion pictures.
8010 Medical services.
8020 Educational services.
8098 Services not elsewhere classified.

e59—16———-1

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE: 1958—O-290 027

Form **1120**

Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 1972 or other taxable year beginning ....., 1972, ending ....., 19 .....
(PLEASE TYPE OR PRINT)

1972

Check if a—

A Consolidated return ☐

B Personal Holding Co. ☐

C Business Code No. (See page 7 of instructions.)

Name

Number and street

City or town, State, and ZIP code

D Employer Identification No.

E County in which located

F Enter total assets from line 14, column (D), Schedule L (See instruction R) $

IMPORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME

1	Gross receipts or gross sales ..... Less: Returns and allowances	1	
2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	2	
3	Gross profit	3	
4	Dividends (Schedule C)	4	
5	Interest on obligations of the United States and U.S. instrumentalities	5	
6	Other interest	6	
7	Gross rents	7	
8	Gross royalties	8	
9	(a) Net capital gains—(separate Schedule D)	9(a)	
	(b) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)	9(b)	
10	Other income (see instructions—attach schedule)	10	
11	TOTAL income—Add lines 3 through 10	11	

DEDUCTIONS

12	Compensation of officers (Schedule E)	12	
13	Salaries and wages (not deducted elsewhere)	13	
14	Repairs (see instructions)	14	
15	Bad debts (Schedule F if reserve method is used)	15	
16	Rents	16	
17	Taxes (attach schedule)	17	
18	Interest	18	
19	Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)	19	
20	Amortization (attach schedule)	20	
21	Depreciation (Schedule G)	21	
22	Depletion	22	
23	Advertising	23	
24	Pension, profit-sharing, etc. plans (see instructions)	24	
25	Employee benefit programs (see instructions)	25	
26	Other deductions (attach schedule)	26	
27	TOTAL deductions—Add lines 12 through 26	27	
28	Taxable income before net operating loss deduction and special deductions (line 11 less line 27)	28	
29	Less: (a) Net operating loss deduction (see instructions—attach schedule) 29(a)		
	(b) Special deductions (Schedule I) 29(b)		
30	Taxable income (line 28 less line 29)	30	

TAX

31	TOTAL TAX (Schedule J)	31	
32	Credits: (a) Overpayment from 1971 allowed as a credit		
	(b) 1972 estimated tax payments		
	(c) Less refund of 1972 estimated tax applied for on Form 4466 ( )		
	(d) Tax deposited with Form 7004 (attach copy)		
	(e) Tax deposited with Form 7005 (attach copy)		
	(f) Credit from regulated investment companies (attach Form 2439)		
	(g) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136)		
33	TAX DUE (line 31 less line 32). See instruction G for depositary method of payment	33	
34	OVERPAYMENT (line 32 less line 31)	34	
35	Enter amount of line 34 you want: Credited to 1973 estimated tax ▶ Refunded ▶	35	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date ..... Signature of officer ..... Title .....

Date ..... Signature of individual or firm preparing the return ..... Preparer's address ..... Emp. Ident. or Soc. Sec. No.

Form 1120 (1972) Page 2

Schedule A—COST OF GOODS SOLD (See instruction 2)

1	Inventory at beginning of year	
2	Merchandise bought for manufacture or sale	
3	Salaries and wages	
4	Other costs (attach schedule)	
5	Total	
6	Less inventory at end of year	
7	Cost of goods sold—Enter on line 2, page 1	

Method of inventory valuation .....

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No

If "Yes," attach an explanation.

Schedule C—DIVIDENDS (See instruction 4)

1	Domestic corporations subject to 85% deduction	
2	Certain preferred stock of public utilities	
3	Foreign corporations subject to 85% deduction	
4	Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b))	
5	Other dividends from foreign corporations	
6	Includable income from controlled foreign corporations (Subpart F; attach Forms 3646)	
7	Foreign dividend gross-up (section 78)	
8	Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243(a)(3))	
9	Qualifying dividends received from affiliated groups and subject to the provisions of section 1564(b)	
10	Dividends from a DISC or former DISC not included in line 1 (section 246(d))	
11	Other dividends	
12	Total—Enter here and on line 4, page 1	

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	Percent of corporation stock owned 5. Common	6. Preferred	7. Amount of compensation	8. Expense account allowances
Total compensation of officers—Enter here and on line 12, page 1							

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve 4. Current year's provision	5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1967						
1968						
1969						
1970						
1971						
1972						

Schedule G—DEPRECIATION (See instructions for Schedule G)

Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return. Except as otherwise expressly provided in income tax regulations sections 1.167 (a)–11 (b) (5) (vi) and 1.167 (a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970.

Check box(es) if you made an election this taxable year to use ☐ Class Life ADR System and/or ☐ Guideline Class Life System.

	1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1	Total additional first-year depreciation (do not include in items below)						
2	Depreciation from Form 4832						
3	Depreciation from Form 5006						
4	Other depreciation:						
	Buildings						
	Furniture and fixtures						
	Transportation equipment						
	Machinery and other equipment						
	Other (specify)						
5	Totals						
6	Less amount of depreciation claimed in Schedule A						
7	Balance—Enter here and on line 21, page 1						

Schedule H—SUMMARY OF DEPRECIATION (Other than additional first-year depreciation)

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
1 Depreciation from Form 4832						
2 Depreciation from Form 5006						
3 Other						

Schedule I—SPECIAL DEDUCTIONS

1 (a) 85% of line 1, Schedule C	
(b) 60.208% of line 2, Schedule C	
(c) 85% of line 3, Schedule C	
(d) 100% of line 4, Schedule C	
2 Total—See page 6 of instructions for limitation	
3 100% of line 8, Schedule C	
4 Enter dividends-received deduction allowed for dividends reported on line 9, Schedule C. See section 1564(b) for computation	
5 Dividends paid on certain preferred stock of public utilities (see instructions)	
6 Western Hemisphere trade corporations (see instructions)	
7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1	

Schedule J—TAX COMPUTATION

1 Taxable income (line 30, page 1). (If DISC inter-company pricing rules (section 994(a)) apply, check here ☐, attach a computation of taxable income under section 994(a), and enter the recomputed taxable income here)	
2 Surtax exemption—Enter line 1 or $25,000, whichever is lesser. (Component members of a controlled group—see page 6 of instructions and enter your surtax exemption or line 1, whichever is lesser.)	
3 Line 1 less line 2	
4 (a) 22% of line 1	
(b) 26% of line 3	
(c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2	
5 Income tax (line 4, or alternative tax from separate Schedule D, whichever is lesser)	
6 (a) Foreign tax credit (attach Form 1118)	
(b) Investment credit (attach Form 3468)	
(c) Work incentive (WIN) credit (attach Form 4874)	
7 Total of lines 6(a), (b), and (c)	
8 Line 5 less line 7	
9 Personal holding company tax (attach Schedule 1120 PH)	
10 Tax from recomputing a prior year investment credit (attach Form 4255)	
11 Minimum tax on tax preference items (see page 6 of instructions). Check here ☐ if Form 4626 is attached	
12 Total tax—Add lines 8 through 11. Enter here and on line 31, page 1	

Schedule K—RECORD OF FORM 503 FEDERAL TAX DEPOSITS (List deposits in order of date made—See instruction G)

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

G Date incorporated .....

H (1) Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? ☐ Yes ☐ No

(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own, directly or indirectly, 50% or more of your voting stock? ☐ Yes ☐ No

(For rules of attribution, see section 267(c).)

If the answer to (1) or (2) is "Yes," attach a schedule showing:
(a) name, address, and identifying number; and
(b) percentage owned.

If the answer to (1) above is "Yes," show the taxable income or (loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.....

If the answer to (2) above is "Yes," was the owner of such voting stock an alien individual or a foreign corporation, partnership, trust or association? ☐ Yes ☐ No

I Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ Yes ☐ No. If "Yes," enter the aggregate gross dollar amount billed during the year.....

J Did you ever declare a stock dividend? ☐ Yes ☐ No

K Did you claim a deduction for expenses connected with: Yes No

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ ☐

(2) Living accommodations (except employees on business)? ☐ ☐

(3) Employees' families at conventions or meetings? ☐ ☐

(4) Employee or family vacations not reported on Form W-2? ☐ ☐

L Taxable income or (loss) from line 30, page 1, Form 1120 for:
1969 ....., 1970 ....., 1971 .....

M Refer to page 7 of instructions and state the principal:
Business activity .....
Product or service .....

N Were you a member of a controlled group subject to the provisions of:
(1) Section 1561? ☐ Yes ☐ No (2) Section 1562? ☐ Yes ☐ No
If answer to (1) or (2) is "Yes," check type of relationship:
(a) parent-subsidiary ☐ (b) brother-sister ☐
(c) combination of (a) and (b) ☐ (See section 1563.)
If answer to (2) is "Yes," does section 1562(b)(1)(A) apply (nonapplication of 6% additional tax under section 1562)? ☐ Yes ☐ No

O Did the corporation, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? ☐ Yes ☐ No
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

P Were you a U.S. shareholder of any controlled foreign corporation? ☐ Yes ☐ No. (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

Q During this taxable year, did you pay dividends (other than stock dividends and distributions in exchange for stock) in excess of your current and accumulated earnings and profits? ☐ Yes ☐ No. (See sections 301 and 316.)
If "Yes," file Schedule A, Form 1096. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

R Did you file all required Forms 1099, 1096 and 1087? ☐ Yes ☐ No

Schedule L—BALANCE SHEETS

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND STOCKHOLDERS' EQUITY				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from stockholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock				
(b) Common stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—Appropriated (attach sch.)				
24 Retained earnings—Unappropriated				
25 Less cost of treasury stock		( )		( )
26 Total liabilities and stockholders' equity				

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books		7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest $	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)			
		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		(a) Depreciation . . $	
(a) Depreciation . . $		(b) Depletion . . $	
(b) Depletion . . . $			
6 Total of lines 1 through 5		9 Total of lines 7 and 8	
		10 Income (line 28, page 1)—line 6 less 9	

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year		5 Distributions: (a) Cash	
2 Net income per books		(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Other decreases (itemize)	
4 Total of lines 1, 2, and 3		7 Total of lines 5 and 6	
		8 Balance at end of year (line 4 less 7)	

☆ U.S. GOVERNMENT PRINTING OFFICE:1972—O-458-099 25-1118272

1972 Department of the Treasury Internal Revenue Service

Instructions for Form 1120 U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

General Instructions

A. Taxpayers required to file Form 1120.—

1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501.

2. Real estate investment trusts defined in section 856.

3. Regulated investment companies defined in section 851.

4. Insurance companies described in section 831.

B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies filing Forms 1120L and 1120M—file Form 1120F.

2. Life insurance companies (section 802)—file Form 1120L.

3. Mutual insurance companies (section 821)—file Form 1120M.

4. Exempt farmers' cooperatives (section 1381)—file Form 990–C.

5. Exempt organizations with unrelated trade or business income—file Form 990–T.

6. Small business corporations (section 1372(a))—file Form 1120S.

7. Domestic International Sales Corporations (section 992)—file Form 1120–DISC.

C. Where to file.—

If the corporation's principal business, office, or agency is located in ▼	Use this address ▼
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Mo. 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93730
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110
Delaware, District of Columbia, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155

Note: Corporations having a principal place of business outside the United States or claiming the benefits of section 931 (relating to income from sources within U.S. possessions) must file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

D. When to file.—In general, Form 1120 must be filed on or before the 15th day of the 3d month after the end of the taxable year.

You may request an automatic 3-month extension of time to file Form 1120 by filing Form 7004.

Form 7005 may be used to request an additional extension but only by corporations that have previously obtained an automatic 3-month extension by filing Form 7004.

E. Information returns and forms that may be required.—

1. Forms W–2 and W–3.—Statement of wages, other compensation, and tax withheld; and reconciliation of tax withheld.

2. Forms W–2P and W–3P.—Information returns concerning annuities, pensions, profit-sharing, etc., distributions and tax withheld; and reconciliation of tax withheld.

3. Form 1087.—Nominee's information return for reporting dividends, earnings or interest received as a nominee on behalf of another person.

4. Form 1087–OID.—Nominee's information return for original issue discount.

5. Form 1096 and Schedule A (Form 1096).—Annual summary and transmittal of U.S. information returns; corporations paying nontaxable dividends.

6. Forms 966 and 1099–L.—Information returns regarding dissolution or liquidation, and distributions in liquidation.

7. Forms 1099.—Information returns for reporting certain dividends, earnings, interest, patronage dividends, rents, royalties; and commissions, fees, prizes, awards, etc., to nonemployees.

8. Forms 1099–OID and 1099–MED.—Information returns regarding original issue discount, and payments for medical and health care.

9. Form 1118.—Computation of foreign tax credit.

10. Forms 2952 and 3646.—Returns relating to controlled foreign corporations.

11. Form 3468.—Computation of investment credit.

12. Forms 3921, 3922, and 4067.—Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options.

13. Form 4136.—Computation of credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil.

14. Form 4255.—Tax from recomputing a prior year investment credit.

15. Form 4626.—Computation of minimum tax on tax preference items.

16. Schedule PH (Form 1120).—Computation of U.S. personal holding company tax.

17. Form 4683.—U.S. information return on foreign bank, securities, and other financial account(s).

18. Form 4797.—Sale or exchange of property (other than capital assets) including involuntary conversions.

19. Form 4832.—Computation of depreciation and repair expense as elected under the class life (ADR) system.

20. Form 4848.—Annual employer's return for employees' pension or profit-sharing plans, and the accompanying Schedule A (Form 4848).

21. Form 4849.—Financial statement of employees' pension or profit-sharing fund or fiduciary account.

22. Form 4874.—Computation of credit for wages paid or incurred in Work Incentive (WIN) Programs.

23. Form 5006.—Computation of depreciation and repair expense as elected under the guideline class life system.

F. Period to be covered by 1972 return.—The 1972 return is to be filed for calendar year 1972 and fiscal years beginning in 1972 and ending in 1973. If the return is for a fiscal year, fill in the taxable year space on the form.

FINAL RETURNS.—If the corporation ceases to exist, write "FINAL RETURN" at the top of the form.

G. Depositary method of tax payment.—The balance of tax due (line 33) must be paid in full when the return is filed or in two installments, 50% by the 15th day of the 3d month and 50% by the 15th day of the 6th month after the end of the taxable year.

Corporations must deposit all income tax payments with an authorized commercial bank depositary or Federal Reserve bank. All deposits must be accompanied by a Federal Tax Deposit Form 503. Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue.

In Schedule K, list all Form 503 deposits that relate to the taxable year for which this return is filed and which were made before or simultaneously with the filing of this return.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depositary or Federal Reserve bank.

Forms 503 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation. Corporations needing Forms 503 may obtain them from the Internal Revenue Service Center where they will file their returns. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

Penalty for failure to pay tax.—Section 6651 imposes a penalty for failure to pay tax (other than estimated income tax) when due. The penalty is ½% a month or fraction of a month, up to 25%, on the net amount due and is in addition to the 6% a year interest charge imposed on unpaid tax. The penalty does not apply if the failure is due to reasonable cause.

Taxpayers requesting an automatic extension may be liable for the penalty for failure to pay tax if they underestimate their tax on Form 7004. See Form 7004 for additional information.

H. Change in accounting period.—To change your accounting period, see section 1.442–1 of the regulations and Form 1128, Application for Change in Accounting Period.

I. Accounting methods. — Taxable income must be computed using the method of accounting regularly used in keeping the corporation's books and records. In all cases the method adopted must clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, you may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first obtaining consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

J. Estimated tax.—A corporation must make estimated tax payments if its estimated tax (income tax less credits less an estimated tax exemption) can be expected to be $40 or more.

For taxable years beginning in 1973, the estimated tax exemption is 80% of the lesser of (1) 22% of the corporation's surtax exemption or (2) total tax less credits. The 80% estimated tax exemption is reduced 20 percentage points each year and becomes zero in 1977.

A corporation must make estimated tax payments for taxable years beginning in 1973 if it can expect its total tax liability before the 80% estimated tax exemption to be $200 or more.

Form 1120–W may be used as a worksheet to compute your estimated tax.

If you underpaid your estimated tax and believe a penalty charge should not be asserted, attach Form 2220 to your return.

If you overpaid your estimated tax you may apply on Form 4466 for a "quick refund" if the overpayment is (1) at least 10% of your expected income tax liability AND (2) at least $500.

This application for a quick refund must be made within 2½ months after the end of the taxable year and before you file your tax return.

K. Consolidated returns.—The parent corporation must attach Form 851, Affiliations Schedule, to the consolidated return. For the first year a consolidated return is filed, each subsidiary must attach a Form 1122.

Supporting schedules must be filed for each corporation included in the consolidated return. The schedules must be in columnar form and show, both before and after adjustments, the items of gross income and deductions, a computation of taxable income, balance sheets as of the beginning and end of the taxable year, and a reconciliation of retained earnings. In addition, attach consolidated balance sheets and a reconciliation of consolidated retained earnings.

L. Stock ownership in foreign corporations.—If you owned 5% or more in value of the outstanding stock of a foreign personal holding company, attach the statement required by section 551(d).

If you control a foreign corporation or were a 10% or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

M. Financial statements.—The balance sheets must agree with your books and records. Any differences must be reconciled. Copies of balance sheets required by Federal, State, etc., authorities may be used in place of Schedule L. Certificates of deposit should be included as cash on line 1 of the balance sheet.

Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expense to any Federal, State, etc., authority may submit copies of such statements in place of the information required on lines 1 through 30, page 1. Railroads may substitute Form 1090. In such cases, taxable income must be reconciled in Schedule M–1 with the net profit shown on the statement and entered as line 30, page 1.

N. Attachments.—You may use attachments if the lines on the form schedules are not sufficient. They must contain all the required information and follow the format of the schedules on the return. If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule but must be entered on page 1.

Enter your name and identifying number on all attachments exactly as shown on your preaddressed label.

O. Amended return.—An error in a previously filed income tax return may be corrected by filing a Form 1120X, Form 843, or an amended Form 1120. Although the use of Form 1120X is not mandatory, IRS prefers it be used since it is designed to expedite processing.

P. Transfers to corporation controlled by transferor.—If a person acquires stock or securities of a corporation in exchange for property, and no gain or loss is recognized under section 351, the transferor and transferee must file with their return for the taxable year in which the exchange is completed, the information required by section 1.351–3 of the regulations.

Q. Signature.—The return must be signed by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign.

A receiver, trustee, or assignee must sign any return that he is required to file on behalf of a corporation.

R. Total assets.—If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

S. Corporations that liquidate within one calendar month pursuant to section 333.—Such corporations should attach a computation (following the format in Revenue Procedure 65–10, C.B. 1965–1, 738, as modified by Revenue Proce-

dure 67–12, C.B. 1967–1, 589) of accumulated earnings and profits including all items of income and expense accrued up to the date on which the transfer of all property is completed.

Specific Instructions

(Numbered to correspond with the line numbers on page 1 of the return.)

Gross Income

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10. For reporting advance payments and long-term contracts, see section 1.451–5 of the regulations.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (a) gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount collected, and (f) gross profit on amount collected.

2. Cost of goods sold.—The method of valuing inventories may not be changed without permission. Application for permission to change must be made on Form 3115.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail.

4. Dividends.—(Numbered to correspond with line numbers in Schedule C.)

[1.] Enter dividends received from domestic corporations subject to income tax and which are subject to the 85% deduction under section 243(a)(1). Include on this line dividends from a DISC or former DISC that are designated as being eligible for the 85% deduction. These are distributions which are made out of other earnings and profits.

Small business investment companies enter dividends received from domestic corporations subject to income tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule I. For dividends received from a regulated investment company, see section 854 for the amount subject to the 85% deduction.

So-called dividends or earnings received from mutual savings banks, etc., are really interest and should not be treated as dividends.

[2.] Enter dividends received on the preferred stock of a public utility that is subject to income tax and is allowed the deduction provided in section 247 for dividends paid.

[3.] Enter dividends received from foreign corporations and which qualify for the 85% deduction provided in section 245(a).

[4.] Enter dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100% deduction provided in section 245(b).

In general, this deduction applies to dividends paid out of the earnings and profits of a foreign corporation for a taxable year during which (1) all of its outstanding stock is owned (directly or indirectly) by the domestic corporation receiving the dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the United States.

This 100% deduction does not apply if an election under section 1562 (election of multiple surtax exemptions by a controlled group of corporations) is effective for either (1) the taxable year of the domestic corporation in which the dividends are received, or (2) the taxable year of the foreign corporation out of the earnings and profits of which the dividends are paid.

[5.] Enter foreign dividends (including minimum distributions under subpart F) that are not reportable on lines 3 and 4. Exclude distributions of amounts constructively taxed in the current year or in prior years under subpart F.

[6.] Include income constructively received from controlled foreign corporations under subpart F. This amount should equal the total of amounts reported in Schedule A, line 5 of Form(s) 3646.

[7.] Include gross-up for taxes deemed paid under sections 902 and 960.

[8.] Enter only those dividends that are subject to the elective provisions of section 243(b) and are entitled to the 100% dividends–received deduction under section 243(a)(3). Corporations making this election are subject to the provisions of section 1561.

[9.] Enter only those dividends that are subject to the elective provisions of section 243(b) and are entitled to the dividends–received deduction as computed under the provisions of section 1564(b). Corporations making this election are subject to the provisions of section 1562 as modified by section 1564.

[10.] Enter dividends from a DISC or former DISC that are designated as not being eligible for the 85% deduction. These are distributions out of accumulated DISC income, previously taxed income, and deemed distributions pursuant to section 995(b)(1).

[11.] Include dividends (other than capital gain dividends) received from regulated investment companies and which are not subject to the 85% deduction; dividends from tax-exempt organizations; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, qualifies under sections 856–858; dividends not eligible for a dividends–received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds, etc.

Do not offset interest income against interest expense.

7. Gross rents.—Enter the gross amount received for the rent of property. Deduct expenses such as repairs, interest, taxes, and depreciation in the proper lines for deductions.

9(a). Net capital gains.—Every sale or exchange of a capital asset must be reported in detail in Schedule D even though no gain or loss is indicated.

If the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, compute the alternative tax on separate Schedule D to see if it produces a lesser tax.

9(b). Ordinary gain or loss.—Enter the total ordinary gain or loss from line 9, Part II, Form 4797.

10. Other income.—The attached schedule should include recoveries of bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.

If "other income" consists of only one item, you may identify it by showing the account caption in parentheses on line 10.

Deductions

Note: That portion of wage, salary, rent and price payments in excess of the amount permitted under Executive Order 11640, issued pursuant to the authority of the Economic Stabilization Act of 1970, as amended, is not deductible as a business expense under section 162(c)(2). (Revenue Ruling 72–236)

12. Compensation of officers.—Complete column 8 of Schedule E for

your 25 highest paid officers. To determine the highest paid officers, add all allowances, including expense account allowances, to each officer's compensation. Expense account allowance means (1) amounts, other than compensation, received as advances or reimbursements and (2) amounts paid by or for the corporation for expenses incurred by or on behalf of an officer. Column 8 does not have to be completed for any officer for whom the combined amount is less than $30,000.

This information is to be submitted by each member of an affiliated group included in a consolidated return.

For this purpose an officer is a person such as regular officer, chairman of the board, etc., who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Include in this line the total amount of repairs from Forms 4832 and 5006.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts that become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application to change the method of computing bad debts must be made on Form 3115.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

Do not include Federal income taxes; estate, inheritance, legacy, succession, or gift taxes; foreign or United States possession income taxes if a foreign tax credit is claimed; Federal taxes paid on bonds containing a tax-free covenant, or taxes not imposed upon the taxpayer. See section 164(d) for apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter business interest but do not include interest on indebtedness incurred or continued to purchase or carry obligations on which the interest is wholly exempt from income tax. (Section 265.)

Mutual savings banks, building and loan associations, and cooperative banks, enter amounts paid or credited to the accounts of depositors as dividends, interest, or earnings.

See section 267 for limitation on deductions for unpaid expenses and interest in transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of charitable and governmental organizations described in section 170(c).

The amount claimed may not exceed 5% of taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29(b), (3) any net operating loss carryback to the taxable year under section 172, and (4) any capital loss carryback to the taxable year under section 1212(a)(1).

Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the next 5 taxable years.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month after the end of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contributions was adopted by the board of directors.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how it was determined.

Special rule for contributions of certain property.—If you make a charitable contribution of property, the contribution must be reduced by the sum of

(1) the ordinary income and

(2) in the case of certain contributions, 62½% of the long-term capital gain,

that would have resulted if the property were sold at its fair market value. The reduction for 62½% of the long-term capital gain applies to (1) contributions of tangible personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contributions of any property to or for the use of certain private foundations. (Section 170(e).)

Bargain sale to a charitable organization.—If you take a charitable contribution deduction for property sold to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

20. Amortization.—If you claim a deduction for amortization, attach a schedule showing: (1) a description of the expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

See section 169 and regulations thereunder for conditions under which the cost of certified pollution control facilities may be amortized over 60 months.

Also see section 188 for conditions under which certain expenditures for on-the-job training and child care facilities may be amortized over 60 months.

21. Depreciation.—See instructions for Schedule G.

22. Depletion.—The percentage depletion rate for oil and gas wells is 22%. See section 613(b) for rates applicable to other natural deposits.

Attach Form T if a deduction is claimed for depletion of timber.

24. Pension, profit-sharing, etc. plans.—You are required to file Form 4848 with a Schedule A (Form 4848) and Form 4849 if you have adopted a pension, profit-sharing, or other funded deferred compensation plan. These forms are, in general, to be filed on or before the 15th day of the 5th month following the close of your taxable year.

25. Employee benefit programs.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension, profit-sharing, etc., plan included on line 24. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

26. Other deductions.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to wholly exempt income must be allocated to such income, and items directly attributable to any class of taxable income must be allocated to such taxable income.

If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion of the item, determined in the light of all the facts and circumstances in each case, must be allocated to each.

Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class. Show the amount allocated by apportionment separately.

29(a). Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating

loss carryovers and carrybacks to the taxable year. (Section 172(a).)

Generally, a net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of the loss that may be carried to each of the other 7 taxable years is the excess, if any, of the loss over the sum of the taxable income for each of the prior taxable years to which the loss may be carried. (Section 172 (b).)

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications under section 172(d):

(1) No net operating loss deduction is allowed.

(2) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(3) The special deductions in line 1 of Schedule I are computed without regard to the 85% limitation provided in section 246(b). See section 1.172–2 of the regulations.

(4) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to section 247(a)(1)(B).

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income that must be subtracted from a net operating loss to determine the portion of such loss that will still be available to carry to a later year:

(a) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(b) The net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter, and under certain circumstances, without regard to any portion of a net operating loss attributable to a foreign expropriation loss.

If you have a net operating loss carryback and desire a "quick refund" of taxes, file Form 1139 within 12 months after the close of the taxable year in which the net operating loss occurred. (Section 6411.)

If a net operating loss carryback creates an unused investment credit in a preceding year, the unused credit may be carried back to the 3 preceding years, and, under the provisions of section 6411, a quick refund of the taxes affected may be obtained by filing Form 1139.

29(b). Special deductions.—See instructions for Schedule I.

Schedule G—Depreciation

Complete Schedule G if you claim a deduction for depreciation of property, leasehold improvements, patents, or copyrights. Form 4562, Depreciation, may be used as a supplement to Schedule G.

Class Life (ADR) System and Guideline Class Life System.—If depreciation is figured by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Life Class System) with your income tax return. Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. For more information, see instructions for Form 4832 and Form 5006 and Publication 534.

Salvage value.—Salvage value must be taken into account in determining the depreciation deduction except under the declining balance method, Class Life (ADR) System, or Guideline Class Life System. For personal property (other than livestock) with a useful life for 3 years or more, salvage value may be reduced by an amount not in excess of 10% of the cost or other basis of the property. In no event may property be depreciated below a reasonable salvage value after making the salvage value reduction.

Tangible property other than real property.—Tangible personal property, whether new or used, may be depreciated under the straight line method or the 150% declining balance method.

New tangible personal property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used.

New section 1250 property.—The double declining balance and sum of the years-digits methods may be used only for (1) new residential rental property (from which at least 80% of the gross rental income is derived from rental of residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property placed in service after July 24, 1969, if construction, acquisition, or permanent financing arrangements were entered into before July 25, 1969. Other new real property acquired after July 24, 1969, may be depreciated under the straight line or 150% declining balance methods.

Used section 1250 property.—Used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more may be depreciated under the 125% declining balance method. In the case of used real property acquired before July 25, 1969, or used real property acquired after July 24, 1969, pursuant to a written contract entered into before July 25, 1969, for the acquisition of such property or for the permanent financing thereof, depreciation is limited to the 150% declining balance method. Other used real property acquired after July 24, 1969, may be depreciated under the straight line method.

Rehabilitation expenditures for low-income rental housing.—You may elect to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Such depreciation may be claimed under the straight line method using a useful life of 60 months. For details, see section 167(k).

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20% of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of $10,000.

Controlled corporate groups must apportion this $10,000 amount among members of the group. For this purpose, section 179(d)(7) provides a special definition of controlled groups.

Show total additional first-year depreciation on line 1 of the depreciation schedule.

If the additional first-year allowance is elected, the basis of the property must be reduced by the amount of the deduction when computing ordinary depreciation.

Schedule I—Special Deductions

(Numbered to correspond with line numbers in Schedule I.)

1. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100% of dividends received from domestic corporations subject to income tax. (Section 243(a)(2).)

No deduction shall be allowed under section 243 in respect of a dividend from a corporation which is a DISC or former DISC (as defined in section 992 (a)) to the extent such dividend is paid out of the corporation's accumulated DISC income or previously taxed income, or is a deemed distribution pursuant to section 995(b)(1).

In general, no dividends-received deduction will be allowed on any share of stock (a) that is disposed of before the corporation has held it at least 15 days, or (b) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities.

2. Limitation on dividends-received deduction.—Line 2 may not exceed 85% of (line 28, page 1, less the sum of lines 3, 4, and 6 of Schedule I). For this purpose, line 28, page 1, is to be computed without regard to any capital loss carryback to the taxable year under section 1212(a)(1).

In a year in which a net operating loss occurs, sections 172(d) and 246(b) provide that this 85% limitation does not apply even if the loss is created by the dividends-received deduction.

In the case of a small business investment company, the dividends-received deduction of 100% included in line 2 is not subject to the overall 85% limitation.

Financial institutions, see section 596 for special limitation on dividends-received deduction.

5. Deduction for dividends paid on certain preferred stock of public utilities.—Section 247 allows public utilities a deduction of 29.167% of the lesser of (1) dividends paid on their preferred stock during the taxable year, or (2) taxable income computed without regard to this deduction. In a year in which a net operating loss occurs, section 172(d) provides that the deduction is to be computed without regard to section 247(a)(1)(B).

6. Deduction for Western Hemisphere trade corporations.—Section 922 allows Western Hemisphere trade corporations a deduction of 29.167% of taxable income computed without regard to this deduction.

However, no deduction is allowed to a corporation for a taxable year for which it is a DISC or in which it owns at any time stock in a DISC or former DISC as defined in section 992(a).

Schedule J—Tax Computation

1. Surtax exemption.—In general, corporations are entitled to a $25,000 surtax exemption. Certain controlled corporations, however, are limited to a smaller amount under the provisions of sections 1561, 1562 and 1564. (See section 1563 for definition of controlled group.)

Under the provisions of section 1561, a controlled group of corporations, with respect to a specified December 31, must divide one $25,000 surtax exemption equally among all component members of the group unless the group specifically consents to split up the $25,000 amount among all component members in accordance with an apportionment plan. See section 1561 and the regulations thereunder for the time and manner of making the consent.

For taxable years beginning in 1972, only one member of a group that has made an election under section 1562 may claim a full $25,000 surtax exemption with the others being limited to $12,500. (This $12,500 is further reduced in years 1973 and 1974 and becomes zero in 1975.) Section 1564(a)(2) provides that the component members of the controlled group must elect which member is to receive the full $25,000 and which members are to be limited to $12,500. See regulations section 1.1564–1(b) for the manner of making the election.

If the group elects to have each component member claim a separate surtax exemption under section 1562, each component member must pay an additional tax of 6% of the amount of income equal to its surtax exemption. If only one member of the group has any taxable income, the 6% tax does not apply. (Section 1562(b)(1)(A)).

2. Mutual savings banks conducting life insurance business.—The tax under section 594 consists of the sum of (1) a partial tax computed on Form 1120 on the taxable income of the bank determined without regard to income or deductions allocable to the life insurance department; and (2) a partial tax on the taxable income computed on Form 1120L of the life insurance department. Enter the combined tax on line 5 of Schedule J, Form 1120. Attach Form 1120L as a schedule and identify as such.

3. Credit for wages paid or incurred in Work Incentive (WIN) Programs.—Effective for tax years beginning after 1971, employers may claim a credit of 20% of the salaries and wages paid or incurred to employees hired under a Work Incentive (WIN) Program. The credit is allowed for the salaries and wages paid or incurred for the first 12 months of employment. For special rules and limitations, see Form 4874 and sections 50A and 50B.

4. Tax from recomputing a prior year investment credit.—If property is disposed of prior to the life-years category used in computing the investment credit, the investment credit must be recomputed using as the useful life the period the property was actually held. In recomputing the credit, use the life years categories of 0–3 years; 3–5; 5–7; and 7 or more. If the credit taken (including carrybacks and carryovers) exceeds the recomputed credit, the tax for the year of disposition must be increased by the excess. Form 4255 may be used to compute the tax.

The tax from recomputing a prior year investment credit may not be offset against the current year's investment credit.

5. Minimum tax on tax preference items.—Corporations having tax preference items must attach Form 4626, Computation of Minimum Tax, to their return whether or not the minimum tax applies.

Under the provisions of section 56, certain items of tax preference are subject to a minimum income tax. These tax preference items, after deducting a $30,000 exemption, the amount of taxes imposed for the year, and tax carryovers to the taxable year, are taxed at a 10% rate.

Items of tax preference include: (1) Accelerated depreciation on real property, (2) Accelerated depreciation on personal property subject to a net lease,* (3) Amortization of pollution control facilities, (4) Amortization of railroad rolling stock, (5) Amortization of on-the-job training facilities, (6) Amortization of child care facilities, (7) Reserves for losses on bad debts of financial institutions, (8) Excess percentage depletion, and (9) Capital gains.

*Applies only to personal holding companies.

Tax Guide for Small Business (Publication 334) contains answers to most questions that arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Public Documents Distribution Center, Pueblo Industrial Park, Pueblo, Colorado 81009 and Government Printing Office Bookstores (make check or money order payable to Superintendent of Documents) or your District Director for 75 cents.

Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Office of Management and Budget, Executive Office of the President, to classify enterprises by type of activity in which they are engaged. The system follows closely the Standard Industrial Classification used to classify establishments.

Using the list below, enter on page 1, under C, the code number for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under M, state the principal business activity and principal product or service that account for the largest percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "Cereal preparations."

AGRICULTURE, FORESTRY, and FISHERY

Code
0110 Farms.
0120 Agricultural services and hunting and trapping.
0130 Forestry and forestry services.
0140 Fishery.

MINING

Metal mining:
1010 Iron ores.
1020 Copper, lead and zinc, gold and silver ores.
1098 Other metal mining.
1100 Anthracite and bituminous coal and lignite mining.

Crude petroleum and natural gas:
1310 Crude petroleum, natural gas, and natural gas liquids.
1380 Oil and gas field services.

Nonmetallic minerals (except fuels) mining:
1410 Stone, sand, and gravel.
1498 Other nonmetallic minerals, except fuels.

CONTRACT CONSTRUCTION

General contractors:
1510 Building construction.
1520 Highway and street construction, and other heavy construction.

Special trade contractors:
1531 Plumbing, heating, and air conditioning.
1532 Electrical work.
1538 Other special trade contractors.

MANUFACTURING

Food and kindred products:
2010 Meat products.
2020 Dairy products.
2030 Canning and preserving fruits, vegetables, and sea foods.
2040 Grain mill products.
2050 Bakery products.
2060 Sugar.
2070 Confectionery and related products.
2082 Malt liquors and malt.
2084 Wines, brandy, and brandy spirits.
2085 Distilled, rectified, and blended liquors.
2086 Soft drinks, flavoring extracts, and syrups.
2091 Vegetable oil mills, and animal, marine, and edible fats and oils.
2098 Other food and kindred products.
2100 Tobacco manufactures.

Textile mill products:
2211 Broad woven fabric mills, cotton.
2212 Broad woven fabric mills, man-made fiber and silk.
2213 Dyeing and finishing, except wool and knit goods.
2220 Broad woven fabric mills, wool: including dyeing and finishing.
2250 Knitting mills.
2270 Carpets and rugs.
2280 Yarn and thread mills.
2291 Narrow fabrics.
2298 Other textile mill products.

Apparel and other fabricated textile products:
2310 Men's and boys' clothing.
2330 Women's, children's, and infants' clothing.
2380 Hats, caps, millinery, fur goods, and other apparel and accessories.
2398 Other fabricated textile products.

Lumber and wood products, except furniture:
2410 Logging camps and logging contractors, sawmills, and planing mills.
2430 Millwork, veneers, plywood, and prefabricated structural wood products.
2498 Wooden containers and other wood products.

Furniture and fixtures:
2510 Household furniture.
2590 Furniture and fixtures, except household furniture.

Paper and allied products:
2611 Pulp mills.
2614 Paper, paperboard, building paper, and building board mills.
2640 Converted paper and paperboard products, except containers.
2650 Paperboard boxes and containers.

Printing, publishing, and allied industries:
2711 Newspapers: publishing, publishing and printing.
2712 Periodicals: publishing, publishing and printing.
2715 Books: publishing and printing; greeting cards: miscellaneous publishing.
2720 Commercial printing, including manifold business forms.
2780 Bookbinding, related industries, and printing trade services.

Chemicals and allied products:
2811 Industrial inorganic and organic chemicals.
2812 Plastics materials, synthetic resins, synthetic rubber, and man-made fibers, except glass.
2830 Drugs.
2841 Soap, detergents, and cleaning preparations.
2842 Perfumes, cosmetics, and other toilet preparations.
2850 Paints and allied products.
2870 Fertilizers and other agricultural chemicals.
2898 Other chemical products, including gum and wood products.

Petroleum refining and related industries:
2911 Petroleum refining without extraction.
2912 Integrated petroleum refining and extraction.
2998 Paving and roofing materials, and other products of petroleum and coal.

Rubber and miscellaneous plastics products:
3010 Tires and inner tubes.
3020 Rubber footwear, reclaimed rubber, and other fabricated rubber products.
3098 Miscellaneous plastics products.

Leather and leather products:
3140 Footwear, except rubber.

Code
3198 Leather tanning and finishing, and other leather products.

Stone, clay, and glass products:
3210 Glass and glass products.
3240 Cement, hydraulic.
3250 Structural clay products.
3260 Pottery and related products.
3270 Concrete, gypsum, and plaster products.
3298 Cut stone and stone products, and abrasive, asbestos, and other nonmetallic mineral products.

Primary metal industries:
3310 Blast furnaces, steel works, and iron and steel foundries and forgings.
3330 Nonferrous metals: smelting, refining, rolling, drawing, and alloying, including foundries and forgings.
3398 Other primary metal industries.

Fabricated metal products, except machinery and transportation equipment:
3410 Metal cans.
3420 Cutlery, hand tools, and general hardware.
3430 Heating apparatus (except electric) and plumbing fixtures.
3440 Fabricated structural metal products.
3450 Screw machine products, and bolts, nuts, screws, rivets, and washers.
3461 Metal stampings.
3462 Metal coating and engraving.
3498 Fabricated wire products and other fabricated metal products.

Machinery, except electrical:
3510 Engines and turbines.
3520 Farm machinery and equipment.
3530 Construction, mining, and materials handling machinery and equipment.
3540 Metalworking machinery and equipment.
3550 Special industry machinery and equipment, except metalworking.
3560 General industrial machinery and equipment.
3570 Office, computing, and accounting machines.
3580 Service industry machines.
3598 Other machinery, except electrical.

Electrical machinery, equipment, and supplies:
3611 Electrical transmission and distribution equipment.
3612 Electrical industrial apparatus.
3630 Household appliances.
3650 Radio and television receiving sets, except communication types.
3661 Communication equipment.
3662 Electronic components and accessories.
3691 Electric lighting and wiring equipment, except insulated wire.
3698 Other electrical machinery, equipment, and supplies.

Transportation equipment:
3711 Motor vehicles: passenger car, truck, and bus bodies; and truck trailers.
3714 Motor vehicle parts and accessories.
3721 Aircraft, and complete guided missiles and space vehicles.
3722 Aircraft parts, and guided missile and space vehicle subassemblies.
3730 Ship and boat building and repair.
3791 Railroad equipment, including street cars.
3798 Motorcycles, bicycles, and parts, and other transportation equipment.

Scientific instruments; photographic equipment; watches and clocks:
3810 Scientific and mechanical measuring instruments.
3830 Optical, medical, and ophthalmic goods.
3860 Photographic equipment and supplies.
3870 Watches and clocks.

Miscellaneous manufacturing industries, including ordnance and accessories:
3910 Jewelry, silverware, and plated ware.
3920 Toys and sporting goods.
3930 Ordnance, except guided missiles.
3991 Costume jewelry.
3998 Musical instruments, office and artists' materials, and other manufacturing industries.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, and SANITARY SERVICES

Transportation:
4011 Railroad transportation, terminals, and related services.
4020 Local, suburban, and intercity passenger transportation, including taxicabs and school buses.
4030 Motor freight transportation and warehousing.
4040 Water transportation.
4050 Air transportation.
4060 Pipe line transportation.
4098 Other transportation services.

Communication services:
4810 Telephone communications (wire or radio).
4820 Telegraph communications (wire or radio).
4830 Radio and television broadcasting.
4898 Other communication services.

Electric, gas, and sanitary services:
4910 Electric companies and systems (95 percent or more).
4920 Gas companies and systems (95 percent or more).
4930 Combination companies and systems—gas, electric, or other services.
4940 Water supply and other sanitary services.

WHOLESALE TRADE

5010 Motor vehicles and automotive equipment.
5020 Drugs, chemicals, and paints.
5030 Dry goods and apparel.
5047 Meat and meat products.
5048 Poultry and poultry products, fish and sea foods, and other groceries and related products.
5050 Farm products—raw materials.
5060 Electrical goods.

Code
5070 Hardware, and plumbing and heating equipment and supplies.
5080 Machinery, equipment, and supplies.
5091 Metals and minerals, except petroleum products and scrap.
5092 Petroleum and petroleum products.
5095 Beer, wine, and distilled alcoholic beverages.
5096 Paper and its products.
5097 Lumber and construction materials.
5098 Other wholesale trade.

RETAIL TRADE

Building materials, hardware, and farm equipment:
5211 Building materials.
5215 Hardware stores.
5216 Farm equipment dealers.

General merchandise stores:
5221 Department stores.
5222 Variety stores.
5223 Mail order houses.
5228 Other general merchandise stores.
5230 Food stores.

Automotive dealers and gasoline service stations:
5241 Automobile and truck dealers.
5243 Gasoline service stations.
5248 Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers.

Other retail stores:
5250 Apparel and accessories.
5260 Furniture, home furnishings, and equipment stores.
5270 Eating and drinking places.
5291 Drug stores and proprietary stores.
5292 Liquor stores.
5293 Jewelry stores.
5298 Sporting goods, secondhand, and farm and garden supply stores, fuel dealers, and other retail stores.

FINANCE, INSURANCE, and REAL ESTATE

Banks and trust companies:
6011 Mutual savings banks.
6012 Banks and trust companies, except mutual savings banks.

Credit agencies other than banks:
6021 Savings and loan, building and loan associations.
6022 Personal credit agencies.
6023 Business credit agencies.
6028 Loan correspondents and brokers, and other credit agencies.

Security and commodity brokers, dealers, exchanges and services:
6033 Security brokers, dealers, and flotation companies.
6038 Commodity brokers and dealers; security and commodity exchanges; and allied services.

Holding and other investment companies:
6042 Regulated investment companies.
6043 Real estate investment trusts, 1960 Act.
6044 Small business investment cos., 1958 Act.
6048 Other holding and investment companies.

Insurance:
6055 Life insurance.
6056 Mutual insurance, except life or marine and certain fire or flood insurance companies.
6058 Other insurance companies.
6060 Insurance agents, brokers, and service.

Real estate:
6510 Real estate operators (except developers) and lessors of buildings.
6521 Lessors of mining, oil, and similar property.
6522 Lessors of railroad property.
6528 Lessors of real property other than buildings, not elsewhere classified.
6550 Subdividers, developers, and operative builders.
6591 Agents, brokers, and managers.
6592 Title abstract companies.
6593 Combinations of real estate, insurance, loans, and law offices.

SERVICES

Hotels, camps, and other lodging places:
7013 Tourist courts and motels.
7018 Hotels and other lodging places, except tourist courts and motels.

Personal services:
7210 Laundries, laundry services, cleaning and dyeing plants.
7220 Photographic studios, including commercial photography.
7298 Beauty, barber, shoe repair, and pressing shops, funeral, and other personal services.

Business services:
7310 Advertising.
7398 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.

Automobile and other repair services:
7510 Automobile parking, repair, and services.
7550 Repair services, except automobile.

Amusement and recreation services:
7810 Motion picture production, distribution, and related services.
7830 Motion picture theaters.
7900 Amusement and recreation services, except motion pictures.

Other services:
8011 Offices of physicians and surgeons.
8012 Offices of dentists and dental surgeons.
8019 Other medical services.
8020 Educational services.
8030 Legal services.
8098 Services not elsewhere classified.

☆ U.S. GOVERNMENT PRINTING OFFICE:1972—O-458-099 96-2603-897

FORM **2952**

(Rev. Jan. 1966)

U.S. Treasury Department
Internal Revenue Service

INFORMATION RETURN WITH RESPECT TO CONTROLLED FOREIGN CORPORATIONS

(Under Section 6038 of the Internal Revenue Code)

For Calendar Year 19_____

or other taxable year beginning _____, 19_____, and ending _____, 19_____

To Be Filed in Duplicate

Name of United States person

Address

Identifying number (Social security number or employer identification number if other than individual)

The following information must be submitted on a separate Form 2952 for each Controlled Foreign Corporation (See instructions). Amounts must be stated in U.S. dollars and all information must be in the English language.

1. (a) Name and address of foreign corporation

(b) Employer identification No., if any

2. Name and address of statutory or resident agent in country of incorporation

3. (a) Name and address of branch or agent in the United States

(b) Identifying number

4. Name and address of custodian of books and records and location of books and records if different

5. Nature of business and principal cities and countries where conducted

6. Date of incorporation

7. Information furnished for period—
beginning _____, 19___, ending _____, 19___

8. Country under whose laws incorporated

9. (a) Description of each class of stock	(b) Number of shares of each class outstanding— at the beginning of the annual accounting period	at the end of the annual accounting period

10. The following information must be submitted for each United States person who is a shareholder owning at any time during the annual accounting period 5 percent or more in value of any class of outstanding stock (If more space is needed attach a supplemental schedule):

NAME OF SHAREHOLDER	IDENTIFYING NUMBER	ADDRESS	CLASS OF STOCK	NUMBER OF SHARES HELD

11. (a) Current earnings and profits (after reduction for foreign income, war profits, and excess profits taxes paid or accrued—see section 964(a) and the regulations thereunder) $

(b) Current foreign income, war profits, and excess profits taxes paid or accrued (exclude amounts withheld on distributions) $

(c) Distributions out of current earnings and profits $

(d) Other distributions (give source) $

12. *Enter a summary showing the total amount of each of the following types of transactions which took place during the annual accounting period, between the controlled foreign corporation (column (1)) and the persons enumerated in columns (2), (3), (4), and (5).

(1) TRANSACTIONS OF CONTROLLED FOREIGN CORPORATION	(2) UNITED STATES PERSON FILING RETURN	(3) ANY CORPORATION CONTROLLED BY U.S. PERSON FILING RETURN	(4) 10 PERCENT OR MORE U.S. SHAREHOLDER OF CONTROLLED FOREIGN CORPORATION (OTHER THAN CONTROLLING SHAREHOLDER)	(5) 10 PERCENT OR MORE U.S. SHAREHOLDER OF DOMESTIC CORPORATION FILING THIS RETURN
(a) Sales of stock in trade (except in the ordinary course of business where neither party to the transaction is a U.S. person)				
(b) Sales of property rights (e.g., patents, trademarks, secret formulas, etc.)				
(c) Compensation received for the rendition of technical, managerial, engineering, construction, scientific, or like services				
(d) Commissions received				
(e) Rents and royalties received				
(f) Amounts borrowed (other than open accounts which arise and are collected in the ordinary course of business)				
(g) Dividends received				
(h) Interest received				
(i) Premiums received for insurance or reinsurance				
Total (lines (a) through (i))				
(a) Purchases of stock in trade (except in the ordinary course of business where neither party to the transaction is a U.S. person)				
(b) Purchases of tangible property (other than stock in trade, except where neither party to the transaction is a U.S. person)				
(c) Purchases of property rights (e.g., patents, trademarks, secret formulas, etc.)				
(d) Compensation paid for the rendition of technical, managerial, engineering, construction, scientific, or like services				
(e) Commissions paid				
(f) Rents and royalties paid				
(g) Amounts loaned (other than open accounts which arise and are collected in the ordinary course of business)				
(h) Dividends paid				
(i) Interest paid				
Total (lines (a) through (i))				

If an entry would be made in the above schedule except for the fact that no compensation was paid, indicate the categories in which this has occurred.

*If the United States person is a bank, as described in section 581, or is controlled within the meaning of section 368(c) by a bank, the term "transactions" shall not, as to a corporation with respect to which a return is filed, include banking transactions entered into on behalf of customers; in any event, however, deposits in accounts between a foreign corporation controlled by a United States person, and a bank, and withdrawals from such accounts shall be summarized by reporting end-of-month balances.

13. The following financial statements for the annual accounting period of the foreign corporation shall be filed with and made a part of this return. (a) Profit and loss statement for the period; (b) Balance sheet as of the end of the period; (c) Analysis of changes in surplus accounts (include both opening and closing balance).

14. Exchange rate used _____ (If more than one rate is used, attach statement.)

15. If this return is filed on behalf of another person or is a joint return complete the following:

NAME	ADDRESS

INSTRUCTIONS

A. REQUIREMENT OF RETURN.—Every United States person must file this return, in duplicate, with respect to each foreign corporation controlled by him for thirty or more consecutive days during the annual accounting period of such foreign corporation beginning after December 31, 1962.

B. UNITED STATES PERSON.—The term "United States person" means—a citizen or resident of the United States, a domestic partnership, a domestic corporation, and any estate or trust (other than a foreign estate or trust). See section 957(d) for exception of certain residents of United States possessions.

C. CONTROL.—A person shall be deemed to be in control of a foreign corporation if he owns stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote, or more than 50 percent of the total value of shares of all classes of stock of the foreign corporation. A person in control of a corporation which, in turn, owns more than 50 percent of the combined voting power, or of the value, of all classes of stock of another corporation is also treated as being in control of such other corporation.

Example.—Corporation A owns 51 percent of the voting stock in Corporation B. Corporation B owns 51 percent of the voting stock in Corporation C. Corporation C in turn owns 51 percent of the voting stock in Corporation D. Corporation D is controlled by Corporation A.

D. ATTRIBUTION RULES.—For the purpose of determining control of domestic or foreign corporations the constructive ownership rules of section 318(a) shall apply, except that:

(1) Stock owned by or for a partner or a beneficiary of an estate or trust shall not be considered owned by the partnership, estate, or trust when the effect is to consider a United States person as owning stock owned by a person who is not a United States person;

(2) A corporation will not be considered as owning stock owned by or for a 50 percent or more shareholder when the effect is to consider a United States person as owning stock owned by a person who is not a United States person; and

(3) If 10 percent or more in value of the stock in a corporation is owned, directly or indirectly, by or for any person, subparagraph (C) of section 318(a)(2) shall apply.

E. PERIOD COVERED BY RETURN.—The information required by this return shall be furnished for the annual accounting period of the foreign corporation ending with or within the United States person's taxable year.

F. TIME AND PLACE FOR FILING RETURN.—Returns on Form 2952 shall be filed with the United States person's income tax return. An application for an extension of time for filing a return of income shall also be considered as an application for an extension of time for filing returns on Form 2952.

G. TWO OR MORE PERSONS REQUIRED TO SUBMIT THE SAME INFORMATION.—If two or more persons are required to furnish information with respect to the same foreign corporation for the same period, such persons may, in lieu of making separate returns, jointly make one return. Such joint return shall be filed with the income tax return of any one of the persons making such joint return.

H. PERSONS EXCEPTED FROM FURNISHING INFORMATION.—Any person required to furnish information under this section with respect to a foreign corporation need not furnish that information provided all of the following conditions are met:

(1) Such person does not directly own an interest in the foreign corporation;

(2) Such person is required to furnish the information solely by reason of attribution of stock ownership from a United States person;

(3) The person from whom the stock ownership is attributed furnishes all of the information required of the person to whom the stock ownership is attributed.

I. STATEMENT REQUIRED.—Any person who is required to file this return but does not do so because the information will be furnished by another person, must file a statement with his return indicating that such liability will be satisfied and identify the return with which the information will be filed and the place of filing. The statement below may be used for this purpose.

J. PENALTIES.—The information required by section 6038 of the Code must be furnished even though there are no foreign taxes which would be reduced. For criminal penalties for failure to file a return and filing a false or fraudulent return, see sections 7203, 7206, and 7207.

K. EFFECT ON TAX CREDIT.—Failure to furnish any information required by section 6038 will result in a reduction in the foreign taxes which are taken into account when figuring the credit under sections 901, 902, and 960 as provided in detail in paragraph (l) of section 1.6038-2, Income Tax Regulations.

STATEMENT IN REGARD FILING REQUIREMENT OF FORM 2952

I have not filed Form 2952 because (check applicable box):

☐ I am excepted from filing and information will be furnished by the person from whom the stock ownership is attributable.

☐ A joint return has or will be filed.

Person filing this statement		The information required to be furnished on Form 2952 will be filed by:	
Name		Name	
Address		Address	
Identifying number	Year	Internal Revenue District	Identifying number

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1965—O-780-684

Form **2952**

(Rev. Jan. 1969)

Department of the Treasury
Internal Revenue Service

Information Return with Respect to Controlled Foreign Corporations

(Under Section 6038 of the Internal Revenue Code)

For Calendar Year 19.....

or other taxable year beginning ....., 19....., and ending ....., 19.....

Name of United States person

Address

Identifying number (Social security number or employer identification number if other than individual)

The following information must be submitted on a separate Form 2952 for each Controlled Foreign Corporation (See instructions). Amounts must be stated in U.S. dollars and all information must be in the English language.

1. (a) Name and address of foreign corporation

(b) Employer identification No., if any

2. Name and address of statutory or resident agent in country of incorporation

3. (a) Name and address of branch or agent in the United States

(b) Identifying number

4. Name and address of custodian of books* and records and location of books and records if different from such address

5. Nature of business and principal cities and countries where conducted

6. Date of incorporation

7. Information furnished for period—
beginning ....., 19..., ending ....., 19...

8. Country under whose laws incorporated

9. (a) Description of each class of stock	(b) Number of shares of each class outstanding—	
	at the beginning of the annual accounting period	at the end of the annual accounting period

10. The following information must be submitted for each United States person who is a shareholder owning at any time during the annual accounting period 5 percent or more in value of any class of outstanding stock (If more space is needed attach a supplemental schedule):

NAME OF SHAREHOLDER	IDENTIFYING NUMBER	ADDRESS	CLASS OF STOCK	NUMBER OF SHARES HELD

11. (a) Current earnings and profits (after reduction for foreign income, war profits, and excess profits taxes paid or accrued—see section 964(a) and the regulations thereunder) $

(b) Current foreign income, war profits, and excess profits taxes paid or accrued (exclude amounts withheld on distributions) $

(c) Distributions out of current earnings and profits $

(d) Other distributions (give source) $

12. *Enter a summary showing the total amount of each of the following types of transactions which took place during the annual accounting period, between the controlled foreign corporation (column (1)) and the persons enumerated in columns (2), (3), (4), and (5).

(1) TRANSACTIONS OF CONTROLLED FOREIGN CORPORATION	(2) UNITED STATES PERSON FILING RETURN	(3) ANY CORPORATION CONTROLLED BY U.S. PERSON FILING RETURN	(4) 10 PERCENT OR MORE U.S. SHAREHOLDER OF CONTROLLED FOREIGN CORPORATION (OTHER THAN CONTROLLING SHAREHOLDER)	(5) 10 PERCENT OR MORE U.S. SHAREHOLDER OF DOMESTIC CORPORATION FILING THIS RETURN
(a) Sales of stock in trade (except in the ordinary course of business where neither party to the transaction is a U.S. person)				
(b) Sales of property rights (e.g., patents, trademarks, secret formulas, etc.)				
(c) Compensation received for the rendition of technical, managerial, engineering, construction, scientific, or like services				
(d) Commissions received				
(e) Rents and royalties received				
(f) Amounts borrowed (other than open accounts which arise and are collected in the ordinary course of business)				
(g) Dividends received				
(h) Interest received				
(i) Premiums received for insurance or reinsurance				
Total (lines (a) through (i))				
(a) Purchases of stock in trade (except in the ordinary course of business where neither party to the transaction is a U.S. person)				
(b) Purchases of tangible property (other than stock in trade, except where neither party to the transaction is a U.S. person)				
(c) Purchases of property rights (e.g., patents, trademarks, secret formulas, etc.)				
(d) Compensation paid for the rendition of technical, managerial, engineering, construction, scientific, or like services				
(e) Commissions paid				
(f) Rents and royalties paid				
(g) Amounts loaned (other than open accounts which arise and are collected in the ordinary course of business)				
(h) Dividends paid				
(i) Interest paid				
Total (lines (a) through (i))				

If an entry would be made in the above schedule except for the fact that no compensation was paid, indicate the categories in which this has occurred.

*If the United States person is a bank, as described in section 581, or is controlled within the meaning of section 368(c) by a bank, the term "transactions" shall not, as to a corporation with respect to which a return is filed, include banking transactions entered into on behalf of customers; in any event, however, deposits in accounts between a foreign corporation controlled by a United States person, and a bank, and withdrawals from such accounts shall be summarized by reporting end-of-month balances.

13. The following financial statements for the annual accounting period of the foreign corporation shall be filed with and made a part of this return: (a) Profit and loss statement for the period; (b) Balance sheet as of the end of the period; (c) Analysis of changes in surplus accounts (include both opening and closing balance).

14. Exchange rate used ..... (If more than one rate is used, attach statement.)

15. If this return is filed on behalf of another person or is a joint return complete the following:

NAME	ADDRESS

Instructions

A. REQUIREMENT OF RETURN.—Every United States person shall make a separate annual information return on Form 2952 with respect to each annual accounting period beginning after December 31, 1962, of each foreign corporation which that person controls for an uninterrupted period of 30 days or more during such annual accounting period.

B. UNITED STATES PERSON.—The term "United States person" means: (1) a citizen or resident of the United States, (2) a domestic partnership, (3) a domestic corporation, and (4) any estate or trust (other than a foreign estate or foreign trust, the income of which from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includable in gross income under Subtitle A of the Internal Revenue Code). See Section 1.6038–2(d) of the regulations for exception of certain residents of United States possessions.

C. CONTROL.—A person shall be deemed to be in control of a foreign corporation if he owns stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote, or more than 50 percent of the total value of shares of all classes of stock of the foreign corporation. A person in control of a corporation which, in turn, owns more than 50 percent of the combined voting power, or of the value, of all classes of stock of another corporation is also treated as being in control of such other corporation.

Example.—Corporation A owns 51 percent of the voting stock in Corporation B. Corporation B owns 51 percent of the voting stock in Corporation C. Corporation C in turn owns 51 percent of the voting stock in Corporation D. Corporation D is controlled by Corporation A.

D. ATTRIBUTION RULES.—For the purpose of determining control of domestic or foreign corporations the constructive ownership rules of section 318(a) shall apply, except that:

(1) Stock owned by or for a partner or a beneficiary of an estate or trust shall not be considered owned by the partnership, estate, or trust when the effect is to consider a United States person as owning stock owned by a person who is not a United States person;

(2) A corporation will not be considered as owning stock owned by or for a 50 percent or more shareholder when the effect is to consider a United States person as owning stock owned by a person who is not a United States person; and

(3) If 10 percent or more in value of the stock in a corporation is owned, directly or indirectly, by or for any person, subparagraph (C) of section 318(a)(2) shall apply.

E. PERIOD COVERED BY RETURN.—The information required by this return shall be furnished for the annual accounting period of the foreign corporation ending with or within the United States person's taxable year.

F. TIME AND PLACE FOR FILING RETURN.—Returns on Form 2952 shall be filed with the United States person's income tax return. An application for an extension of time for filing a return of income is also considered as an application for an extension of time for filing returns on Form 2952.

G. TWO OR MORE PERSONS REQUIRED TO SUBMIT THE SAME INFORMATION.—If two or more persons are required to furnish information with respect to the same foreign corporation for the same period, such persons may, in lieu of making separate returns, jointly make one return. Such joint return shall be filed with the income tax return of any one of the persons making such joint return.

H. PERSONS EXCEPTED FROM FURNISHING INFORMATION.—Any person required to furnish information under this section with respect to a foreign corporation need not furnish that information provided all of the following conditions are met:

(1) Such person does not directly own an interest in the foreign corporation;

(2) Such person is required to furnish the information solely by reason of attribution of stock ownership from a United States person;

(3) The person from whom the stock ownership is attributed furnishes all of the information required of the person to whom the stock ownership is attributed.

I. STATEMENT REQUIRED.—Any person who is required to file this return but does not do so because the information will be furnished by another person, must file a statement with his return indicating that such liability will be satisfied and identify the return with which the information will be filed and the place of filing. The statement below may be used for this purpose.

J. PENALTIES.—The information required by section 6038 of the Code must be furnished even though there are no foreign taxes which would be reduced. For criminal penalties for failure to file a return and filing a false or fraudulent return, see sections 7203, 7206, and 7207.

K. EFFECT ON TAX CREDIT.—Failure to furnish any information required by section 6038 will result in a reduction in the foreign taxes which are taken into account when figuring the credit under sections 901, 902, and 960 as provided in detail in paragraph (i) of Section 1.6038–2, Income Tax Regulations.

STATEMENT IN REGARD TO FILING REQUIREMENT OF FORM 2952

I have not filed Form 2952 because (check applicable box):

☐ I am excepted from filing and information will be furnished by the person from whom the stock ownership is attributable.

☐ A joint return has or will be filed.

Person filing this statement		The information required to be furnished on Form 2952 will be filed by:	
Name		Name	
Address		Address	
Identifying number	Year	Internal Revenue Service office	Identifying number

U.S. GOVERNMENT PRINTING OFFICE: 1969—O- 326-364

☆ U.S. GOVERNMENT PRINTING OFFICE: 1980-311-358/597