

A Check if:
1a Consolidated return (attach Form 851) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instrs) ☐
4 Schedule M-3 attached ☐

TYPE OR PRINT

B Employer identification number _____
C Date incorporated _____
D Total assets (see instructions) \$ _____

E Check if: **(1)** ☐ Initial return **(2)** ☐ Final return **(3)** ☐ Name change **(4)** ☐ Address change

INCOME	1 a Gross receipts or sales	1 a	
	b Returns and allowances	1 b	
	c Balance. Subtract line 1b from line 1a	1 c	
	2 Cost of goods sold (attach Form 1125-A)	2	
	3 Gross profit. Subtract line 2 from line 1c	3	
	4 Dividends and inclusions (Schedule C, line 23)	4	
	5 Interest	5	
	6 Gross rents	6	
	7 Gross royalties	7	
	8 Capital gain net income (attach Schedule D (Form 1120))	8	
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	
10 Other income (see instructions — attach statement)	10		
11 Total income. Add lines 3 through 10	11		
DEDUCTIONS SEE INSTRUCTIONS	12 Compensation of officers (see instructions — attach Form 1125-E)	12	
	13 Salaries and wages (less employment credits)	13	
	14 Repairs and maintenance	14	
	15 Bad debts	15	
	16 Rents	16	
	17 Taxes and licenses	17	
	18 Interest (see instructions)	18	
	19 Charitable contributions	19	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	
	21 Depletion	21	
	22 Advertising	22	
	23 Pension, profit-sharing, etc., plans	23	
	24 Employee benefit programs	24	
	25 Reserved for future use	25	
	26 Other deductions (attach statement)	26	
	27 Total deductions. Add lines 12 through 26	27	
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28	
29a Net operating loss deduction (see instructions)	29 a		
b Special deductions (Schedule C, line 24)	29 b		
c Add lines 29a and 29b	29 c		
CREDITS, REFUNDABLE AND PAYMENTS	30 Taxable income. Subtract line 29c from line 28. See instructions	30	
	31 Total tax (Schedule J, Part I, line 11)	31	
	32 Reserved for future use	32	
	33 Total payments and credits (Schedule J, Part III, line 23)	33	
	34 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	34	
	35 Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed	35	
	36 Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid	36	
	37 Enter amount from line 36 you want: Credited to 2023 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	37	

Sign Here
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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below? See instructions.
☐ Yes ☐ No

Paid Preparer Use Only
Print/Type preparer's name _____ Preparer's signature _____ Date _____
Firm's name _____ Firm's EIN _____
Firm's address _____ Phone no. _____
Check ☐ if self-employed PTIN _____

Form **5472**

(Rev. December 2022)

Department of the Treasury
Internal Revenue Service**Information Return of a 25% Foreign-Owned U.S. Corporation
or a Foreign Corporation Engaged in a U.S. Trade or Business**

(Under Sections 6038A and 6038C of the Internal Revenue Code)

Go to **www.irs.gov/Form5472** for instructions and the latest information.

OMB No. 1545-0123

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

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

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

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

4a Name and address of direct 25% foreign shareholder					
4b(1) U.S. identifying number, if any		4b(2) Reference ID number (see instructions)		4b(3) Foreign taxpayer identification number (FTIN), if any (see instructions)	
4c Principal country(ies) where business is conducted		4d Country of citizenship, organization, or incorporation		4e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
5a Name and address of direct 25% foreign shareholder					
5b(1) U.S. identifying number, if any		5b(2) Reference ID number (see instructions)		5b(3) FTIN, if any (see instructions)	
5c Principal country(ies) where business is conducted		5d Country of citizenship, organization, or incorporation		5e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
6a Name and address of ultimate indirect 25% foreign shareholder					
6b(1) U.S. identifying number, if any		6b(2) Reference ID number (see instructions)		6b(3) FTIN, if any (see instructions)	
6c Principal country(ies) where business is conducted		6d Country of citizenship, organization, or incorporation		6e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	
7a Name and address of ultimate indirect 25% foreign shareholder					
7b(1) U.S. identifying number, if any		7b(2) Reference ID number (see instructions)		7b(3) FTIN, if any (see instructions)	
7c Principal country(ies) where business is conducted		7d Country of citizenship, organization, or incorporation		7e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	

Part III Related Party (see instructions). All reporting corporations must complete this question and the rest of Part III.Check applicable box: Is the related party a ☐ foreign person or ☐ U.S. person?

8 a Name and address of related party	
8 b (1) U.S. identifying number, if any	8 b (2) Reference ID number (see instructions)
8 b (3) FTIN, if any (see instructions)	
8 c Principal business activity . . .	8 d Principal business activity code. . .
8 e Relationship — Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input type="checkbox"/> 25% foreign shareholder	
8 f Principal country(ies) where business is conducted	8 g Country(ies) under whose laws the related party files an income tax return as a resident

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)**Caution:** Part IV **must** be completed if the "foreign person" box is checked in the heading for Part III.If estimates are used, check here. ☐

9 Sales of stock in trade (inventory)	9	
10 Sales of tangible property other than stock in trade	10	
11 Platform contribution transaction payments received	11	
12 Cost sharing transaction payments received	12	
13 a Rents received (for other than intangible property rights)	13 a	
b Royalties received (for other than intangible property rights)	13 b	
14 Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	14	
15 Consideration received for technical, managerial, engineering, construction, scientific, or like services	15	
16 Commissions received	16	
17 Amounts borrowed (see instructions) a Beginning balance _____ b Ending balance or monthly average	17 b	
18 Interest received	18	
19 Premiums received for insurance or reinsurance	19	
20 Loan guarantee fees received	20	
21 Other amounts received (see instructions)	21	
22 Total. Combine amounts on lines 9 through 21	22	
23 Purchases of stock in trade (inventory)	23	
24 Purchases of tangible property other than stock in trade	24	
25 Platform contribution transaction payments paid	25	
26 Cost sharing transaction payments paid	26	
27 a Rents paid (for other than intangible property rights)	27 a	
b Royalties paid (for other than intangible property rights)	27 b	
28 Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	28	
29 Consideration paid for technical, managerial, engineering, construction, scientific, or like services	29	
30 Commissions paid	30	
31 Amounts loaned (see instructions) a Beginning balance _____ b Ending balance or monthly average	31 b	
32 Interest paid	32	
33 Premiums paid for insurance or reinsurance	33	
34 Loan guarantee fees paid	34	
35 Other amounts paid (see instructions)	35	
36 Total. Combine amounts on lines 23 through 35	36	

Part V Reportable Transactions of a Reporting Corporation That Is a Foreign-Owned U.S. DE (see instructions)Describe on an attached separate sheet any other transaction as defined by Regulations section 1.482-1(i)(7), such as amounts paid or received in connection with the formation, dissolution, acquisition, and disposition of the entity, including contributions to and distributions from the entity, and check here. ☐**Part VI Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party** (see instructions)Describe these transactions on an attached separate sheet and check here. ☐

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

- 37** Does the reporting corporation import goods from a foreign related party? ☐ Yes ☐ No
- 38 a** If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods? ☐ Yes ☐ No
- b** If "Yes," attach a statement explaining the reason or reasons for such difference.
- c** If the answers to questions 37 and 38a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472? ☐ Yes ☐ No
- 39** During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement (CSA)? ☐ Yes ☐ No
- 40 a** During the tax year, did the reporting corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions. ☐ Yes ☐ No
- b** If "Yes," enter the total amount of the disallowed deductions. \$ _____
- 41 a** Is the reporting corporation claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transactions with the foreign corporation? If "Yes," complete lines 41b, 41c, and 41d. See instructions. ☐ Yes ☐ No
- b** Enter the amount of gross receipts derived from all sales of general property to the foreign related party that the reporting corporation included in its computation of foreign-derived deduction eligible income (FDDEI). See instructions. \$ _____
- c** Enter the amount of gross receipts derived from all sales of intangible property to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions. \$ _____
- d** Enter the amount of gross receipts derived from all services provided to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions. \$ _____
- 42** Did the reporting corporation have any loan to or from the related party, to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)? ☐ Yes ☐ No
- 43 a** Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the tax year, or, during the period beginning 36 months before the date of the respective acquisition or distribution and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party? ☐ Yes ☐ No
- b** If the answer to question 43a is "Yes," provide the following.
- (1)** The amount of such distribution(s) and acquisition(s). \$ _____
- (2)** The amount of such related party indebtedness. \$ _____

Part VIII Cost Sharing Arrangement (CSA)

Note: Complete a separate Part VIII for each CSA in which the reporting corporation was a participant during the tax year. Report all amounts in U.S. dollars. (See instructions.)

- 44** Provide a brief description of the CSA with respect to which this Part VIII is being completed.

- 45** During the course of the tax year, did the reporting corporation become a participant in the CSA? ☐ Yes ☐ No
- 46** Was the CSA in effect before January 5, 2009? ☐ Yes ☐ No
- 47** What was the reporting corporation's share of reasonably anticipated benefits for the CSA? _____ %
- 48 a** Enter the total amount of stock-based compensation deductions claimed by the reporting corporation. \$ _____
- b** Enter the total amount of deductions for the tax year for stock-based compensation that was granted during the term of the CSA and, at date of grant, is directly identified with, or reasonably allocable to, the intangible development activity under the CSA. \$ _____
- c** Was there any stock-based compensation granted during the term of the CSA to individuals who performed functions in business activities that generate cost shared intangibles that was not treated as directly identified with, or reasonably allocable to, the intangible development activity? ☐ Yes ☐ No
- 49 a** Enter the total amount of intangible development costs for the CSA. \$ _____
- b** Enter the amount of intangible development costs allocable to the reporting corporation based on the reporting corporation's reasonably anticipated benefits share. \$ _____

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

- 50** Amounts defined as base erosion payments under section 59A(d). \$ _____
- 51** Amount of base erosion tax benefits under section 59A(c)(2). \$ _____
- 52** Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation. \$ _____
- 53** Reserved for future use. ☐