

FORM 5472

INFORMATION RETURN OF A 25% FOREIGN-OWNED U.S. CORPORATION
ENGAGED IN U.S. TRADE OR BUSINESS ANNOTATED

NOTES

1. Form 5472 is required by the IRS when a corporation is twenty-five percent (25%) foreign-owned or is a foreign corporation and the corporation is engaged in a U.S. trade or business. Form 5472 is only an information form, and does not require the attachment of payment due to tax burden.
2. Form 5472 is required under sections 6038A and 6038C of the Internal Revenue Code.