

# Corporate Expatriations, 1982–2015

## (Online Appendix to *Corporate Inversions and Economic Performance*)

Firm Name (Ticker)	Announce. Date	Segment Data	Geo. Seg. Data	Destination	Business Description	Transaction Detail
McDermott International Inc. (MDR)	10/28/82	1	1	Panama	McDermott builds deepwater and subsea oil and gas production facilities, as well as nuclear reactor components for the U.S. Navy and industrial equipment such as heat exchangers. A separate subsidiary making power generation systems has filed for Chapter 11 protection because of asbestos liabilities.	Taxable Stock Transfer
Flextronics International Ltd. (FLEX)	05/31/90	1	0	Singapore	Flextronics International offers design, manufacturing, and distribution services to original equipment manufacturers in the communications, computer, consumer, and medical industries.	Leveraged Buyout
Core Laboratories NV (CLB)	12/09/93	1	0	Netherlands	Core Laboratories is one of the largest service providers of core and fluid analysis in the petroleum industry. Their specialties include basic rock properties, special core analysis, and PVT characterization of reservoir fluids.	Asset
Helen of Troy Ltd. (HELE)	12/30/93	1	0	Bermuda	Helen of Troy sells licensed personal care products and accessories under the Vidal Sassoon and Revlon brand names, as well as its own WIGO, Karina, and Helen of Troy brands. Hair care items include hair dryers, curling irons, brushes, rollers, and mirrors; other products include women's shavers and foot massagers (Dr. Scholl's, Carel, Hotspa).	Taxable Stock Transfer
Loral Space & Communications Ltd. (LORL)	01/07/96	1	0	Bermuda	Loral Space & Communications is a satellite communications company. It was formed in 1996 from the remnants of Loral Corporation when Loral divested its defense electronics and system integration businesses to Lockheed Martin.	Subsidiary Spin-Off
Triton Energy Ltd. (OIL)	02/08/96	0	0	Cayman	Triton Energy Ltd. is a Dallas-based international oil and gas exploration and production company with major oil and gas assets in West Africa, Latin America, and Southeast Asia.	Taxable Stock Transfer
Chicago Bridge & Iron Co. NV (CBI)	12/18/96	1	0	Netherlands	Chicago Bridge & Iron makes flat-bottom tanks, cryogenic tanks, pressure vessels, natural gas processing plants, and elevated tanks for the petroleum, chemical, and water industries.	Subsidiary IPO
Tyco International Plc (TYC)	03/17/97	1	1	Ireland	Conglomerate Tyco International makes electrical connectors, conduits, and printed circuit boards; security and fire-protection systems; healthcare products (bandages, crutches, and respiratory care equipment); and undersea fiber-optic cable. It also offers financial services through CIT Group.	Taxable Stock Transfer (M&A-related)
Santa Fe International (GSF)	06/01/97	0	0	Cayman	GlobalSantaFe is a leading offshore drilling contractor and was formed by the combination of Global Marine and Santa Fe International. The company provides both turnkey drilling and drilling management services. Government-owned Kuwait Petroleum owns 29% of GlobalSantaFe.	Subsidiary IPO
Fruit of the Loom Ltd. (FTL)	02/11/98	0	0	Cayman	Apparel maker, Fruit of the Loom, provides mostly basic underwear; other products include activewear, casual wear, and children's underwear sold under the brand names Funsip, Fungals, and Underoos. Berkshire Hathaway rescued the company from bankruptcy in 2001.	Taxable Stock Transfer
Playstar	05/05/98	0	0	Antigua	Playstar Corporation, an Internet gaming and gambling startup, operates an online cyber-casino where players can wager using a point system of virtual chips purchased via credit card in such games of chance as blackjack, draw poker, baccarat, and roulette. The company licenses its games to other online casino operators and hopes to license sports pool software to third parties.	Financial Reorganization
XOMA Ltd. (XOMA)	11/24/98	1	1	Bermuda	XOMA, a drug developer, is working closely with Baxter International and Genentech on treatments for childhood meningococemia, Crohn's disease, rheumatoid arthritis, head and neck cancer therapy, and a vascular inflammation fighter.	Asset
Gold Reserve Inc. (GLDR)	11/24/98	0	0	Canada	Gold Reserve's primary asset is the Brisas mine, which contains an estimated 9.9 million ounces of gold and about 1.1 billion pounds of copper. Gold Reserve has agreed to combine the Brisas project with the neighboring Las Cristinas property (owned by Placer Dome and the Venezuelan government) to form the world's sixth-largest gold mine.	Taxable Stock Transfer
Transocean Ltd. (RIG)	03/15/99	1	0	Switzerland	Transocean, one of the world's leading offshore drilling contractors, specializes in deepwater drilling. The company was formed in 1999 when Transocean Offshore merged with Sedco Forex, which had been spun off from Schlumberger. It has expanded with the acquisition of rival R&B Falcon.	Taxable Stock Transfer
PXRE Group Ltd. (PXT)	07/07/99	0	0	Bermuda	PXRE Group provides reinsurance to primary insurers and other reinsurers on commercial and personal property and casualty risks, as well as marine and aviation risks. PXRE does some 75% of its business internationally.	Taxable Stock Transfer
Everest Re Group Ltd. (RE)	09/17/99	1	0	Bermuda	Everest Re Group underwrites property/casualty reinsurance and offers property/casualty, marine, aviation, surety, medical malpractice, directors and officers liability, and professional errors and omissions liability coverages. Everest Re markets to U.S. and international insurance companies directly and through independent brokers.	Taxable Stock Transfer
White Mountains Insurance Group Ltd. (WTM)	09/23/99	1	0	Bermuda	White Mountains Insurance Group operates a reinsurance company (Folksameric) and provides property and casualty insurance (mostly auto) through such subsidiaries as American Centennial, Peninsula Insurance, and Waterford Insurance.	Asset
Trenwick (TWK)	12/19/99	0	0	Bermuda	Trenwick Group operates Trenwick America Reinsurance (treaty reinsurance for U.S. property & casualty), Trenwick International (treaty and facultative reinsurance), Canterbury Financial Group (reinsures U.S. property & casualty coverage), LaSalle Re (catastrophe coverage), and Chartwell Managing Agents (member of Lloyd's of London).	Asset (M&A-related)
Arch Capital Group Ltd. (ACGL)	01/18/00	1	1	Bermuda	Arch Capital Group Ltd., a Bermuda public limited liability company, writes insurance and reinsurance on a worldwide basis through operations in Bermuda, the United States, Canada, Europe, Australia, and South Africa, with a focus on specialty lines.	Asset

Seagate Technology Plc (STX)	01/26/00	1	0	Ireland	Seagate Technology is a data storage firm that specializes in hard drive disks. It was initially named Shugart Technology; the name change occurred one year after its founding.	"Ab initio"
APW Ltd. (APW)	01/27/00	0	0	Bermuda	APW Ltd. provides design services and manufacturing of integrated electronic enclosure systems to original equipment manufacturers. The company provides enclosures, power supplies, thermal management systems, backplanes, and cabling either as stand alone products or as an integrated custom system provided with product design, supply chain management, and assembly and test services.	Subsidiary Spin-Off
Tycom Ltd. (TCM)	03/10/00	1	1	Bermuda	Tycom Ltd. provides undersea fiber optic networks and services and engages in the design, engineering, manufacturing, installation, and maintenance of those networks.	Subsidiary IPO
R&B Falcon FLC (FLC)	08/21/00	0	0	Cayman	R&B Falcon Corporation operates the world's largest fleet of marine-based drilling rigs servicing the international oil and gas industry. R&B Falcon also provides turnkey and integrated services and operates mobile production units, internationally based land rigs, and an offshore towing business.	Acquired by Foreign Entity
Foster Wheeler AG (FWC)	11/29/00	0	0	Switzerland	Foster Wheeler operates two businesses: (1) The Engineering and Construction group designs and builds chemical, petroleum, and industrial plants and provides environmental remediation services, and (2) The Energy Equipment group makes steam generating units and related equipment for power and industrial plants, and also builds, owns, and leases cogeneration and independent power projects.	Taxable Stock Transfer
Cooper Industries Plc (CBE)	06/11/01	1	0	Ireland	Cooper Industries makes electrical products, tools, hardware, and metal support products. The company's electrical products (more than 80% of sales) include electrical and circuit-protection devices, residential and industrial lighting, and electrical power and distribution products for use by utility companies.	Taxable Stock Transfer
Accenture Plc (ACN)	07/19/01	1	0	Ireland	Accenture is the former consulting arm of Arthur Andersen. It is the world's largest management and technology consulting firm and offers its multinational clientele such services as strategic planning, data system design and implementation, and customer service system consulting.	"Ab initio"
GlobalSantaFe Corp. (GSF)	09/03/01	0	0	Cayman	In 2007, GlobalSantaFe merged with its leading competitor and became Transocean. Prior to the merger, GlobalSantaFe was one of the world's largest international oil and gas drilling contractors.	Taxable Stock Transfer (M&A-related)
Global Marine (GLM)	09/04/01	0	0	Cayman	Houston-based Global Marine is one of the largest offshore drilling contractors with an active fleet of more than 30 mobile rigs worldwide. In addition, the company is the world's largest provider of offshore drilling management services.	Taxable Stock Transfer (M&A-related)
Ingersoll-Rand Plc (IR)	10/16/01	1	1	Ireland	Ingersoll-Rand, known for having made the tools and machinery that carved the faces on Mount Rushmore, makes refrigeration equipment, locks and security systems, construction and industrial equipment used for infrastructure improvements, and industrial equipment used to increase productivity.	Taxable Stock Transfer
Nabors Industries Ltd. (NBR)	01/02/02	1	0	Bermuda	Nabors Industries is one of the world's largest drilling contractors, with more than 530 land drilling rigs and 930 land workover rigs and includes 44 offshore platform rigs, 15 jack-ups, and three barge drilling rigs. Nabors also provides oil field hauling, engineering, and construction services.	Taxable Stock Transfer
Noble Corp. Plc (NE)	01/31/02	1	1	England	Noble Drilling provides deepwater oil and gas contract drilling services through a fleet of 53 offshore rigs, including three submersibles, three drillships, 13 semisubmersibles, and 34 jack-ups. Subsidiary Triton Engineering provides engineering and consulting services.	Taxable Stock Transfer
Stanley Tools (SWK)	02/08/02	0	0	Bermuda	The Stanley Works is the leading toolmaker in the United States, making hand tools, mechanics' tools, pneumatic tools, and hydraulic tools, as well as hardware and a variety of door products. Its brand names include Bostitch, Jensen, Husky, Stanley, and Vidmar.	Taxable Stock Transfer
Weatherford International Ltd. (WFT)	04/05/02	1	0	Bermuda	Weatherford is an oil and gas service company. It provides products and services for drilling, evaluation, completion, production, and intervention of oil and natural gas wells, along with pipeline construction and commissioning.	Taxable Stock Transfer
Herbalife Ltd. (HLF)	04/10/02	1	1	Cayman	Herbalife International is a global nutrition company that develops, markets and sells nutrition, weight management, and skincare products. It was acquired by Whitney & Co. and Golden Gate Capital in 2002. In 2014, the FTC opened an investigation into Herbalife after allegations that the company constituted a pyramid scheme.	Asset
Vistaprint NV (VPRT)	04/29/02	0	0	Bermuda	Vistaprint produces customizable marketing materials and promotional items. In 2009, Vistaprint changed its country of incorporation to the Netherlands. It changed its name to Cimpress in 2014.	Taxable Stock Transfer
Michael Kors Ltd. (KORS)	01/29/03	1	0	Hong Kong	Michael Kors produces a range of products through its Michael Kors and MICHAEL Michael Kors labels, including accessories, footwear, watches, jewelry, men's and women's ready-to-wear, eyewear, and a full line of fragrance products. The brand as founded in 1981 but did not open retail stores until 2006.	Asset
Lazard Ltd. (LAZ)	05/04/05	1	0	Bermuda	Lazard is a financial advisory and asset management firm that engages in investment banking, asset management, and other financial services.	"Ab initio"
Sensata Technologies Holding NV (ST)	01/09/06	1	1	Netherlands	Sensata supplies sensors and controls for use in automotive, appliance, aircraft, industrial, military, heavy vehicle, heating, air conditioning, data, telecommunications, recreational vehicle, and marine applications. It was formerly the Sensors & Controls business of Texas Instruments Incorporated.	Asset
Travelport Worldwide Ltd. (TVPT)	06/30/06	1	0	Bermuda	Travelport is a leading travel commerce platform that provides distribution, technology, and payment solutions to travel providers, agencies, and corporations. It was acquired by the Blackstone Group in 2006.	Asset
Freescale Semiconductor Ltd. (FSL)	09/15/06	1	0	Bermuda	Freescale designs and produces embedded hardware and software for the automotive, networking, industrial, and consumer markets. Its products include microprocessors, sensors, and microcontrollers. It was acquired by the Blackstone Group in 2006.	Asset
Argo Group International Holdings Ltd. (AGII)	03/14/07	1	1	Bermuda	Argo Group is an international underwriter of specialty insurance and reinsurance products in areas of the property and casualty market.	Taxable Stock Transfer (M&A-related)
Western Goldfields Inc. (WGI)	03/27/07	0	0	Canada	Western Goldfields, together with its subsidiaries, engages in the exploration and production of precious metals primarily gold in North America. It was acquired by New Gold, Inc. in 2009.	Taxable Stock Transfer
Covidien Plc (COV)	06/07/07	1	1	Ireland	Covidien is a healthcare products company and manufacturer of medical devices and supplies. It was formerly the healthcare division of Tyco International and was purchased by Metronic Plc in 2015.	Subsidiary Spin-Off
TE Connectivity Plc (TEL)	06/07/07	1	1	Switzerland	TE Connectivity Plc designs and manufactures connectors and sensors for the automotive, industrial equipment, data communication systems, aerospace, defense, and energy industries, among others. TE Connectivity was formerly the electronics division of Tyco International.	Subsidiary Spin-Off
James River Group (JVR)	06/11/07	1	0	Bermuda	James River Group is a Bermuda-based insurance holdings company. It offers services to small- to medium-sized businesses in excess and surplus lines, specialty admitted insurance, and casualty reinsurance.	Asset
Convatec Healthcare B.S.a.r.l.	05/02/08	0	0	Luxembourg	Convatec is a global medical products and technologies company, offering products and services in the areas of wound and skin care; continence and critical care; and infusion devices. It is owned by Nordic Capital and Avista Capital Partners.	Asset

Invitel Holdings A/S (INVHY)	11/28/08	1	1	Denmark	Invitel Holdings is a telecommunications firm that provides internet, television, and phone services to Hungary. Invitel, a Danish company, was formerly a subsidiary of Hungarian Telephone and Cable Corp, a Delaware company.	Taxable Stock Transfer
Altisource Portfolio Solutions SA (ASPS)	05/13/09	1	1	Luxembourg	Altisource provides financial services including debt collection and asset management to the real estate, mortgage, and consumer debt industries. Formerly a subsidiary of the Florida-based Ocwen Financial Corporation, Altisource spun off in 2009.	Subsidiary Spin-Off
Tim Hortons Inc. (THI)	06/29/09	1	0	Canada	Tim Hortons Inc. is a Canadian multinational fast casual restaurant known for its coffee and doughnuts. In 1995, the company merged with Wendy's, although Tim Hortons continued to operate as a separate subsidiary. The two companies split with Tim Hortons' IPO in 2006. In 2014, Burger King announced its intent to acquire Tim Hortons.	Taxable Stock Transfer
Delphi Automotive Plc (DLPH)	07/26/09	1	1	Jersey	Delphi Automotive is an automotive parts manufacturing company. Delphi was formerly the Automotive Components Group, a subsidiary of General Motors. Delphi filed for bankruptcy in 2005. Its businesses were purchased in 2009, re-forming the company.	Financial Reorganization (Bankruptcy)
Samsonite SA (SAMC)	09/02/09	0	0	Luxembourg	Samsonite International S.A. is the world's largest travel luggage company, principally engaged in the design, manufacture, sourcing, and distribution of luggage, business and computer bags, outdoor and casual bags, and travel accessories throughout the world. Its primary brands include the Samsonite, American Tourister, High Sierra, Hartmann, Lipault, and Speck brand names.	Financial Reorganization (Bankruptcy)
Enesco Plc (ESV)	11/09/09	1	0	England	Enesco Plc is an international provider of offshore oil, gas, and well-drilling services to energy companies and others in the petroleum industry.	Financial Reorganization
Global Indemnity Plc (GBLI)	02/16/10	0	0	Ireland	Global Indemnity Group is the parent company of United America Indemnity. It offers insurance services through the Penn-America Group, Diamond State Group, United National Group, American Reliable Insurance Company, J.H. Ferguson & Associates, Collectibles Insurance Services, and Global Indemnity Reinsurance Company.	Taxable Stock Transfer
Trinseo SA (TSE)	03/02/10	1	0	Luxembourg	Trinseo is a world leader in the production of plastics, latex, and rubber. Trinseo (formerly Styron) was part of The Dow Chemical Company ("Dow") until 2010.	Asset
Valeant Pharmaceuticals Intl. Inc. (VRX)	06/21/10	1	1	Canada	Valeant Pharmaceuticals International Inc. is a publicly traded pharmaceutical company based in Montreal, Canada. The company focuses on neurology, dermatology, and infectious disease.	Merger (Tax-Free)
Alkermes Plc (ALKS)	05/09/11	1	0	Ireland	Alkermes Plc (a merger of Alkermes Inc. and Elan Drug Technologies) is a biopharmaceutical company that focuses on central nervous system (CNS) diseases. Alkermes has more than 20 commercial drug products and candidates that address serious and chronic diseases such as addiction, schizophrenia, diabetes, and depression.	Taxable Stock Transfer (M&A-related)
Jazz Pharmaceuticals Plc (JAZZ)	05/19/11	1	0	Ireland	Jazz Pharmaceuticals Plc (a merger of Jazz Pharmaceuticals and Azur Pharma Plc) is a biopharmaceutical company that specializes in identifying, developing, and commercializing pharmaceutical products.	Taxable Stock Transfer (M&A-related)
Tronox Ltd. (TROX)	09/26/11	1	1	Australia	Tronox Ltd. is a global leader in the mining, production, and marketing of inorganic minerals and chemicals. The company operates two vertically integrated divisions: Titanium dioxide (TiO2) and Alkali Chemicals. Tronox also has an electrolytic and specialty chemicals division that provides innovative products to the energy storage, paper, automotive, and pharmaceutical industries.	Taxable Stock Transfer
Mallinckrodt Plc (MNK)	12/15/11	1	1	Ireland	Mallinckrodt Pharmaceuticals develops, manufactures, and distributes specialty pharmaceuticals that are used in the treatment of pain, autoimmune diseases, and central nervous system disorders. It was a part of**AUTHOR: PLEASE INSERT WHAT COMPANY MALLINCKRODT WAS PART OF UNTIL 2013 HERE.** until 2013 and has headquarters in Missouri.	Subsidiary Spin-Off
Aon Plc (AON)	01/13/12	1	1	England	Aon Plc is a British multinational corporation that provides risk management, insurance and reinsurance brokerage, human resource solutions, and outsourcing services. Aon has approximately 500 offices worldwide, serving 120 countries with 65,000 employees.	Taxable Stock Transfer
Rowan Cos. Plc (RDC)	02/28/12	1	0	England	Rowan is a global provider of offshore contract drilling services. Its fleet includes four ultra-deepwater drillships and 30 jack-up rigs. It operates worldwide in the Gulf of Mexico, Trinidad, North Sea, Southeast Asia, Mediterranean, Middle East, and Southeast Asia.	Taxable Stock Transfer
Pentair Ltd. (PNR)	03/28/12	1	1	Ireland	Pentair is a global water, fluid, thermal management, and equipment protection partner with industry leading products, services, and solutions. It works to provide solutions to new problems within the energy, food & beverage, industrial, infrastructure, and energy & commercial fields.	Merger (Tax-Free)
Stratasys Ltd. (SSYS)	04/16/12	1	1	Israel	Stratasys manufactures 3-D printing equipment and materials used to create models and prototypes for new product design and testing, used to build finished goods in low volume, used for research purposes, and used for personal or entertainment use.	Taxable Stock Transfer (M&A-related)
Eaton Corp. Plc (ETN)	05/21/12	1	1	Ireland	Eaton is a power management company that provides energy-efficient solutions to help its customers effectively manage electrical, hydraulic, and mechanical power more efficiently, safely, and sustainably.	Taxable Stock Transfer (M&A-related)
D.E. Master Blenders 1753 NV (DEMBF)	05/31/12	0	0	Netherlands	D.E. Master Blenders is a multinational tea and coffee company operating out of the Netherlands. It recently merged with CoffeeCo, the tea and coffee branch of the Sara Lee Corporation.	Taxable Stock Transfer (Spin-Off-related)
Tower Group International Ltd. (TWGP)	07/30/12	0	0	Bermuda	Tower Group Companies is a provider of property and casualty insurance products and services in the United States. It provides personal and commercial insurance for small- to medium-sized businesses.	Taxable Stock Transfer (M&A-related)
Axalta Coating Systems Ltd. (AXTA)	08/29/12	1	0	Bermuda	Axalta, formerly DuPont Performance Coating, develops, manufactures, and sells coatings for vehicles and industrial applications. It is the leading global company focusing exclusively on coatings and is headquartered in Philadelphia.	Asset
Liberty Global Plc (LBTY)	02/05/13	0	0	England	Liberty Global Plc ("Liberty Global," "Liberty") is the largest international cable company with operations in 14 countries. Liberty Global's consumer brands include Virgin Media, UPC, Ziggo, Unitymedia, Kabel BW, Telenet, VTR, and Liberty Puerto Rico.	Taxable Stock Transfer (M&A-related)
Theravance Biopharma Inc. (TBPH)	04/25/13	1	0	Cayman	Theravance Biopharma is an R&D-based biopharmaceutical business that focuses on the discovery, development, and commercialization of small molecule medicines across a number of therapeutic areas including bacterial infections, pain, respiratory disease, and gastrointestinal motility dysfunction. Theravance Inc., from which Theravance Biopharma separated in 2014, continues to focus on maximizing the value of the company's respiratory assets.	Subsidiary Spin-Off
Actavis Plc (ACT)	05/20/13	1	1	Ireland	Actavis Plc is a global pharmaceutical company focused on developing, manufacturing, and commercializing branded pharmaceuticals, generic and over-the-counter	Taxable Stock

Allegion Plc (ALLE)	06/17/13	1	0	Ireland	medicines, and biologic products. On March 17, 2015, Actavis completed the acquisition of Allergan, creating a \$23 billion diversified global pharmaceutical company.		Transfer (M&A-related)
Perrigo Co. Plc (PRGO)	07/29/13	1	1	Ireland	Allegion Plc is a provider of security products and solutions for homes and businesses. It makes 27 global brands including CISA, Interflex, LCN, Schlage, and Von Duprin. The \$2 billion company employs around 8000 people and sells products in more than 120 countries across the world.		Subsidiary Spin-Off
Paragon Offshore Plc (PGN)	09/24/13	1	0	England	Perrigo Company plc is a leading global healthcare supplier that develops, manufactures and distributes over-the-counter (OTC) and generic prescription (Rx) pharmaceuticals, infant formulas, nutritional products, animal health, dietary supplements, active pharmaceutical ingredients (API), and medical diagnostic products		Taxable Stock Transfer
Applied Materials Inc. (AMAT)	09/24/13	1	0	Netherlands	Paragon Offshore is a leading provider of standard specification offshore drilling units serving the oil and gas industry. Its fleet consists of 32 jack-up rigs, 4 drillships, and 2 semisubmersible ships.		Subsidiary Spin-Off
Endo International Plc (ENDP)	11/05/13	1	1	Ireland	Applied Materials supplies the equipment, services, and software necessary for the manufacture of semiconductor, flat panel display, WEB, and solar products. If approved, Applied Materials' intended merger with Tokyo Electron would be the world's largest supplier of semiconductor processing equipment.		Taxable Stock Transfer (M&A-related)
Horizon Pharma Inc. (HZNP)	03/19/14	0	0	Ireland	Endo International develops, manufactures, markets, and distributes specialty pharmaceuticals, generic products, and medical devices. It focuses on a variety of fields including allergies, men's and women's health, infectious disease, pain, insomnia, and orthopedics.		Taxable Stock Transfer (M&A-related)
Medtronic Inc. (MDT)	06/15/14	1	0	Ireland	Horizon Pharma is a specialty biopharmaceutical company that develops and markets products intended to treat arthritis, pain, and inflammatory diseases.		Taxable Stock Transfer (M&A-related)
C&J Energy Services Ltd. (CJES)	06/25/14	1	1	Bermuda	Medtronic is the world's third-largest medical device company. It specializes in cardiac and vascular, diabetes, and restorative therapy treatments. Its executive headquarters are in Ireland, and its operations are headquartered in Minnesota.		Taxable Stock Transfer (M&A-related)
Mylan Inc. (MYL)	07/14/14	1	1	Netherlands	C&J Energy Services, Inc. combined with Nabors Industries Ltd.'s completion and production services business to form C&J Energy Services Ltd., a leading provider of well construction, well completions, and well services to the oil and gas industry. C&J offers services including cementing, directional drilling, fracturing, rig services, and fluids management.		Taxable Stock Transfer (M&A-related)
Burger King Worldwide Inc. (BKW)	08/26/14	0	0	Canada	Mylan is the second-largest generic and specialty pharmaceuticals company in the world. Mylan also specializes in prescription drug development and production of active pharmaceutical ingredients (APIs).		Taxable Stock Transfer (M&A-related)
Civeo Corp. (CVEO)	09/29/14	1	1	Canada	Burger King Worldwide operates the independent restaurant chains of Tim Hortons and Burger King. The Tim Hortons brand is a Canadian coffee and donut chain, while the Burger King brand is an American fast food restaurant.		Financial Reorganization
Steris Corp. (STE)	10/13/14	1	0	England	Civeo is a spin-off from Oil States International. It is a global workforce accommodation specialist, meaning it provides housing and other services to the employees of its clients who are working away from home.		Taxable Stock Transfer (M&A-related)
Wright Medical Group Inc. (WMGI)	10/27/14	1	0	Netherlands	Steris is a global infection prevention, decontamination, and surgical and critical care company. It operates in three different segments: healthcare (including research), life sciences, and STERIX Isomedix (customer-focused services).		Taxable Stock Transfer (M&A-related)
					Wright Medical Technology is a manufacturer of specialty orthopedic implants and offers extremity implants for the foot, ankle, hand, elbow, and shoulder, as well as both synthetic and tissue-based bone graft substitute materials. Wright also engages in new product research and development.		Taxable Stock Transfer (M&A-related)

Note: The entries above repeat information reported in Table 1 of Desai and Hines (2002) and extend the reporting through 2014. The columns "Segment Data" and "Geographic Segment Data" detail whether the firm discloses any segment data and geographic (domestic vs. non-domestic) data. Not all firms that report geographic segment are included in all regression specifications as they may not report employment and capital expenditures in all years or may not report these data for enough years to be included in the specifications that employ firm fixed effects and focus on the post-inversion period.