

**Section 250 Deduction for Foreign-Derived Intangible Income (FDII)  
 and Global Intangible Low-Taxed Income (GILTI)**

OMB No. 1545-0123

Attachment  
 Sequence No. **993**

► Go to [www.irs.gov/Form8993](http://www.irs.gov/Form8993) for instructions and the latest information.

Name of person filing this return

Identifying number

**Part I Determining Deduction Eligible Income (DEI) and Deemed Intangible Income (DII)** (see instructions)

<b>1</b>	Gross income		<b>1</b>	
<b>2</b>	Exclusions			
<b>a</b>	Income included under section 951(a)(1) (see instructions)	<b>2a</b>		
<b>b</b>	Income included under section 951A (see instructions)	<b>2b</b>		
<b>c</b>	Financial services income	<b>2c</b>		
<b>d</b>	CFC dividends (see instructions)	<b>2d</b>		
<b>e</b>	Domestic oil and gas extraction income	<b>2e</b>		
<b>f</b>	Foreign branch income	<b>2f</b>		
<b>3</b>	Total exclusions (add lines 2a through 2f)		<b>3</b>	
<b>4</b>	Gross DEI (subtract line 3 from line 1)		<b>4</b>	
<b>5</b>	Deductions properly allocable to the amount on line 4		<b>5</b>	
<b>6</b>	DEI (subtract line 5 from line 4)		<b>6</b>	
<b>7a</b>	Deemed tangible income return (DTIR) (10% of QBAI)	<b>7a</b>		
<b>b</b>	DTIR (10% of QBAI) from partnerships	<b>7b</b>		
<b>c</b>	Total DTIR (add lines 7a and 7b)		<b>7c</b>	
<b>8</b>	DII (subtract line 7c from line 6)		<b>8</b>	

**Part II Determining Foreign-Derived Deduction Eligible Income (FDDEI)** (see instructions)

	(A) Foreign-derived income from all sales of general property	(B) Foreign-derived income from all sales of intangible property	(C) Foreign-derived income from all services	(D) Total (add columns (A) through (C))
<b>9a</b>	Gross receipts			<b>9a</b>
<b>b</b>	Gross receipts from partnerships			<b>9b</b>
<b>c</b>	Total gross receipts (add lines 9a and 9b)			<b>9c</b>
<b>10a</b>	Cost of goods sold (COGS) (see instructions)			<b>10a</b>
<b>b</b>	COGS from partnerships (see instructions)			<b>10b</b>
<b>c</b>	Total COGS (add lines 10a and 10b)			<b>10c</b>
<b>11</b>	Gross FDDEI (subtract line 10c from line 9c)			<b>11</b>
<b>12</b>	Allocable deductions			<b>12</b>
<b>13</b>	Allocable deductions from partnerships			<b>13</b>
<b>14</b>	Interest deductions			<b>14</b>
<b>15</b>	Research and experimental deductions			<b>15</b>
<b>16</b>	Other apportioned deductions			<b>16</b>
<b>17</b>	Other apportioned deductions from partnerships			<b>17</b>
<b>18</b>	Total deductions (add lines 12 through 17)			<b>18</b>
<b>19</b>	FDDEI (subtract line 18 from line 11)			<b>19</b>

**Part III Determining FDII and/or GILTI Deduction** (see instructions)

<b>20</b>	Foreign-derived ratio (FDDEI/DEI) (divide line 19 by line 6)	<b>20</b>	
<b>21</b>	FDII (multiply line 8 by line 20)	<b>21</b>	
<b>22</b>	GILTI inclusion (see instructions)	<b>22</b>	
<b>23</b>	Total FDII and GILTI (add lines 21 and 22)	<b>23</b>	
<b>24</b>	Taxable income (see instructions) (If zero or less, skip lines 25 through 27 and enter -0- on lines 28 and 29.)	<b>24</b>	
<b>25</b>	Excess FDII and GILTI over taxable income (subtract line 24 from line 23). If zero or less, enter -0- here and on lines 26 and 27	<b>25</b>	
<b>26</b>	FDII reduction (divide line 21 by line 23; multiply by line 25)	<b>26</b>	
<b>27</b>	GILTI reduction (subtract line 26 from line 25)	<b>27</b>	
<b>28</b>	FDII deduction (see instructions). Enter here and on Form 1120, Schedule C	<b>28</b>	
<b>29</b>	GILTI deduction (see instructions). Enter here and on Form 1120, Schedule C	<b>29</b>	