

Form 8992
(Rev. December 2022)

**U.S. Shareholder Calculation of Global Intangible
Low-Taxed Income (GILTI)**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form8992 for instructions and the latest information.

Attachment
Sequence No. **992**



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Name of person filing this return	A Identifying number
Name of U.S. shareholder	B Identifying number

Part I Net Controlled Foreign Corporation (CFC) Tested Income

1 Sum of Pro Rata Share of Net Tested Income	}			
If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (e).		1	
If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (c), that pertains to the U.S. shareholder.				
2 Sum of Pro Rata Share of Net Tested Loss	}			
If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (f).		2	(
If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (f), that pertains to the U.S. shareholder.				
3 Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here			3	

Part II Calculation of Global Intangible Low-Taxed Income (GILTI)

1	Net CFC Tested Income. Enter amount from Part I, line 3		1
2	Deemed Tangible Income Return (DTIR) If the U.S. shareholder is not a member of a U.S. consolidated group, multiply the total from Schedule A (Form 8992), line 1, column (g), by 10% (0.10). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (i), that pertains to the U.S. shareholder.		2
3a	Sum of Pro Rata Share of Tested Interest Expense If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (j). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.	3a	
b	Sum of Pro Rata Share of Tested Interest Income If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (i). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.	3b	
c	Specified Interest Expense If the U.S. shareholder is not a member of a U.S. consolidated group, subtract line 3b from line 3a. If zero or less, enter -0-. If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (m), that pertains to the U.S. shareholder.		3c
4	Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0-		4
5	GILTI. Subtract line 4 from line 1. If zero or less, enter -0-		5

For Paperwork Reduction Act Notice, see separate instructions.

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