

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

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

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 (see instructions)		
1	Sum of Pro Rata Share of Net Tested Income (total from Form 8992–Schedule A, line 1, column (e))	1
2	Sum of Pro Rata Share of Net Tested Loss (total from Form 8992–Schedule A, line 1, column (f))	2 ()
3	Net CFC Tested Income (combine line 1 and line 2) (if zero or negative, stop here)	3

Part II Calculation of Global Intangible Low-Taxed Income (GILTI)			
1	Net CFC Tested Income (from Part I, line 3)		1
2a	Pro Rata Share of QBAI multiplied by 10% (total from Form 8992–Schedule A, line 1, column (g))	2a	
b	Specified Interest Expense (total from Form 8992–Schedule A, line 1, column (i))	2b	
c	Net Deemed Tangible Income Return (DTIR) (subtract line 2b from line 2a) (if zero or less, enter -0-here)		2c
3	GILTI (subtract line 2c from line 1) (see instructions)		3

Schedule A Schedule A for U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)

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

Calculations for Net Tested Income (see instructions)									GILTI Allocated to Tested Income CFCs (see instructions)	
(a) Name of CFC	(b) EIN or Reference ID	(c) Tested Income	(d) Tested Loss	(e) Pro Rata Share of Tested Income	(f) Pro Rata Share of (Tested Loss)	(g) Pro Rata Share of Qualified Business Asset Investment (QBAI) Multiplied by 10% (0.10)	(h) Pro Rata Share of Interest Expense	(i) Specified Interest Expense	(j) GILTI Allocation Ratio (Divide Col. (e) by Col. (e), Line 1 Total)	(k) GILTI Allocated to Tested Income CFCs (Multiply Form 8992, Part II, Line 3, by Col. (j))
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
1. Totals (see instructions)			()		()					

Totals on line 1 should include the totals from any continuation sheets.

Schedule A—Continuation Sheet *Use only if you need additional space*

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

Calculations for Net Tested Income (see instructions)									GILTI Allocated to Tested Income CFCs (see instructions)	
(a) Name of CFC	(b) EIN or Reference ID	(c) Tested Income	(d) Tested Loss	(e) Pro Rata Share of Tested Income	(f) Pro Rata Share of (Tested Loss)	(g) Pro Rata Share of Qualified Business Asset Investment (QBAI) Multiplied by 10% (0.10)	(h) Pro Rata Share of Interest Expense	(i) Specified Interest Expense	(j) GILTI Allocation Ratio (Divide Col. (e) by Col. (e), Line 1 Total)	(k) GILTI Allocated to Tested Income CFCs (Multiply Form 8992, Part II, Line 3, by Col. (j))
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
1. Totals (see instructions) (continued) . . .			()		()					

Totals of columns (c) through (k) should be included on line 1 Totals on page 2.

Schedule A—Continuation Sheet *Use only if you need additional space*

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

Calculations for Net Tested Income (see instructions)									GILTI Allocated to Tested Income CFCs (see instructions)	
(a) Name of CFC	(b) EIN or Reference ID	(c) Tested Income	(d) Tested Loss	(e) Pro Rata Share of Tested Income	(f) Pro Rata Share of (Tested Loss)	(g) Pro Rata Share of Qualified Business Asset Investment (QBAI) Multiplied by 10% (0.10)	(h) Pro Rata Share of Interest Expense	(i) Specified Interest Expense	(j) GILTI Allocation Ratio (Divide Col. (e) by Col. (i), Line 1 Total)	(k) GILTI Allocated to Tested Income CFCs (Multiply Form 8992, Part II, Line 3, by Col. (j))
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
			()		()					
1. Totals (see instructions) (continued) . . .			()		()					

Totals of columns (c) through (k) should be included on line 1 Totals on page 2.