

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

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 Form 8992, Schedule A, line 1, column (e). 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.	}		1	
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 Form 8992, Schedule A, line 1, column (f). 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.	}		2	()
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 Form 8992, Schedule A, 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 Form 8992, Schedule A, 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 Form 8992, Schedule A, 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			5	

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

(a) Name of CFC	(b) EIN or Reference ID	Calculations for Net Tested Income (see instructions)								GILTI Allocated to Tested Income CFCs (see instructions)	
		(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)	(h) Pro Rata Share of Tested Loss QBAI Amount	(i) Pro Rata Share of Tested Interest Income	(j) Pro Rata Share of Tested Interest Expense	(k) GILTI Allocation Ratio (Divide Col. (e) by Line 1 Total)	(l) GILTI Allocated to Tested Income CFCs (Multiply Form 8992, Part II, Line 5, by Col. (k))
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
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

(a) Name of CFC	(b) EIN or Reference ID	Calculations for Net Tested Income (see instructions)								GILTI Allocated to Tested Income CFCs (see instructions)	
		(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)	(h) Pro Rata Share of Tested Loss QBAI Amount	(i) Pro Rata Share of Tested Interest Income	(j) Pro Rata Share of Tested Interest Expense	(k) GILTI Allocation Ratio (Divide Col. (e) by Line 1 Total)	(l) GILTI Allocated to Tested Income CFCs (Multiply Form 8992, Part II, Line 5, by Col. (k))
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
			()		()		()				
1. Totals (see instructions) . . .			()		()		()				

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