

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

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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			
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).			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 (i), that pertains to the U.S. shareholder.			
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).			3a
If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.			
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).			3b
If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.			
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-.			3c
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.			
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