

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

OMB No. 1545-0123

Attachment
 Sequence No. **933**

► Go to 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) (see instructions)

1	Gross Income		1	
2	Exclusions			
a	Income included under section 951(a)(1)	2a		
b	Income included under section 951A (from Form 8992, Part II, line 3)	2b		
c	Financial Services Income	2c		
d	CFC Dividends	2d		
e	Domestic Oil and Gas Extraction Income	2e		
f	Foreign Branch Income	2f		
3	Total Exclusions (add lines 2a through 2f)		3	
4	Gross Income less Total Exclusions (subtract line 3 from line 1)		4	
5	Deductions properly allocable to the amount on line 4		5	
6	Deduction Eligible Income (DEI) (subtract line 5 from line 4)		6	

Part II Determining Deemed Intangible Income (DII) (see instructions)

1	DEI (from Part I, line 6, above)	1	
2	Deemed Tangible Income Return (10% of QBAI)	2	
3	Deemed Intangible Income (DII) (subtract line 2 from line 1)	3	

Part III Determining Foreign Derived Ratio (see instructions)

1a	DEI derived from sales, leases, exchanges, or other dispositions (but not licenses) of property to a foreign person for a foreign use (see instructions)	1a	
b	DEI derived from a license of property to a foreign person for a foreign use (see instructions)	1b	
c	DEI derived from services provided to a person or with respect to property located outside of the United States (see instructions)	1c	
2	Foreign Derived Deduction Eligible Income (FDDEI) (add lines 1a through 1c)	2	
3	Deduction Eligible Income (DEI) (from Part I, line 6, above)	3	
4	Foreign Derived Ratio (FDDEI / DEI) (divide line 2 by line 3)	4	

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

1	Deemed Intangible Income (DII) (from Part II, line 3)	1	
2	Foreign Derived Ratio (from Part III, line 4)	2	
3a	FDII (multiply line 1 by line 2)	3a	
b	Global Intangible Low-Taxed Income (GILTI) Inclusion (see instructions for line 3b)	3b	
c	Total FDII and GILTI (add lines 3a and 3b)	3c	
4	Taxable Income (see instructions for line 4)	4	
5	Excess FDII and GILTI over Taxable Income (subtract line 4 from line 3c). If zero or less, enter -0- here and on lines 6 and 7	5	
6	FDII Reduction (divide line 3a by line 3c; multiply by line 5)	6	
7	GILTI Reduction (subtract line 6 from line 5)	7	
8	FDII Deduction (see instructions for line 8). (Enter here and on Form 1120, Schedule C; see instructions for information on other tax forms)	8	
9	GILTI Deduction (see instructions for line 9). (Enter here and on Form 1120, Schedule C; see instructions for information on other tax forms)	9	