

Form **8993**

Department of the
Treasury

Internal Revenue
Service (99)

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

Go to www.irs.gov/Form8993 for instructions and the latest
information

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Name of person filing this return

Identifying number

Part I **Determining Deduction Eligible Income (DEI) and Deemed Intangible Income (DII)**

(see instructions)

1	Gross income		1	
2	Exclusions			
a	Income included under section 951(a)(1) (see instructions)	2a		
b	Income included under section 951A (see instructions)	2b		
c	Financial services income	2c		
d	CFC dividends (see instructions)	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 DEI (subtract line 3 from line 1)		4	

5	Deductions properly allocable to the amount on line 4		5	
6	DEI (subtract line 5 from line 4)		6	
7a	Deemed tangible income return (DTIR) (10% of QBAI)	7a		
b	DTIR (10% of QBAI) from partnerships	7b		
c	Total DTIR (add lines 7a and 7b)		7c	
8	DII (subtract line 7c from line 6)		8	

Part II Determining Foreign-Derived Deduction Eligible Income (FDDEI) (see instructions)

	(A) Foreign-derived income from all sales of general property	(B) Foreign-derived income from all sales of intangible property	(C) Foreign-derived income from all services		(D) Total (add columns through (C))
9a	Gross receipts			9a	
b	Gross receipts from partnerships			9b	
c	Total gross receipts (add lines 9a and 9b)			9c	
10a	Cost of goods sold (COGS) (see instructions)			10a	

b	COGS from partnerships (see instructions) . . .				10b	
c	Total COGS (add lines 10a and 10b)				10c	
11	Gross FDDEI (subtract line 10c from line 9c) . .				11	
12	Allocable deductions				12	
13	Allocable deductions from partnerships				13	
14	Interest deductions				14	
15	Research and experimental deductions				15	
16	Other apportioned deductions				16	
17	Other apportioned deductions from partnerships				17	
18	Total deductions (add lines 12 through 17)				18	
19	FDDEI (subtract line 18 from line 11)				19	

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

20	Foreign-derived ratio (FDDEI/DEI) (divide line 19 by line 6)	20	
21	FDII (multiply line 8 by line 20)	21	
22	GILTI inclusion (see instructions)	22	
23	Total FDII and GILTI (add lines 21 and 22)	23	
24	Taxable income (see instructions) (If zero or less, skip lines 25 through 27 and enter 0- on lines 28 and 29.)	24	
25	Excess FDII and GILTI over taxable income (subtract line 24 from line 23). If zero or less, enter -0- here and on lines 26 and 27	25	
26	FDII reduction (divide line 21 by line 23; multiply by line 25)	26	
27	GILTI reduction (subtract line 26 from line 25)	27	
28	FDII deduction (see instructions). Enter here and on Form 1120, Schedule C	28	
29	GILTI deduction (see instructions). Enter here and on Form 1120, Schedule C	29	