



Note: *The draft you are looking for begins on the next page.*

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**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 Schedule A (Form 8992), 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 Schedule A (Form 8992), 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 Schedule A (Form 8992), 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 Schedule A (Form 8992), line 1, column (j). 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). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank. | } | 3a | | |
| 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. | } | 3b | | |
| 4 Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0- | | | 3c | |
| 5 GILTI. Subtract line 4 from line 1. If zero or less, enter -0- | | | 4 | |
| | | | 5 | |