

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

▶ Go to [www.irs.gov/Form8992](http://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**

|          |   |   |  |          |     |
|----------|---|---|--|----------|-----|
| <b>1</b> | Sum of Pro Rata Share of Net Tested Income<br>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).<br>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. | } |  | <b>1</b> |     |
| <b>2</b> | Sum of Pro Rata Share of Net Tested Loss<br>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).<br>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.   | } |  | <b>2</b> | ( ) |
| <b>3</b> | Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here  |   |  | <b>3</b> |     |

**Part II Calculation of Global Intangible Low-Taxed Income (GILTI)**

|           |   |   |           |           |  |
|-----------|---|---|-----------|-----------|--|
| <b>1</b>  | Net CFC Tested Income. Enter amount from Part I, line 3   |   |           | <b>1</b>  |  |
| <b>2</b>  | Deemed Tangible Income Return (DTIR)<br>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).<br>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. | } |           | <b>2</b>  |  |
| <b>3a</b> | Sum of Pro Rata Share of Tested Interest Expense<br>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).<br>If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.  | } | <b>3a</b> |           |  |
| <b>b</b>  | Sum of Pro Rata Share of Tested Interest Income<br>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).<br>If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.   | } | <b>3b</b> |           |  |
| <b>c</b>  | Specified Interest Expense<br>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-.<br>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.                                   | } |           | <b>3c</b> |  |
| <b>4</b>  | Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0-  |   |           | <b>4</b>  |  |
| <b>5</b>  | GILTI. Subtract line 4 from line 1  |   |           | <b>5</b>  |  |