

# 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			
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).			<b>1</b>
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>2</b> 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).			<b>2</b> ( )
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>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>2</b> 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).			<b>2</b>
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>3a</b> 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).			<b>3a</b>
If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.			
<b>b</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).			<b>3b</b>
If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.			
<b>c</b> 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-.			<b>3c</b>
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>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. If zero or less, enter -0-			<b>5</b>