Form **8993**
(Rev. December 2026)
Department of the Treasury
Internal Revenue Service

Section 250 Deduction for Foreign-Derived Deduction Eligible Income (FDDEI) and Net CFC Tested Income (NCTI)

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

OMB No. 1545-0123

Attachment Sequence No. **993**

Name of person filing this return

Identifying number

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

Section 1—Taxable Income Before Net Operating Loss and Section 250 Deductions

		(a) Form 1120	(b) Deduction eligible income (DEI) exclusions	(c) DEI	(d) FDDEI sales of general property	(e) FDDEI sales of intangible property	(f) FDDEI services	(g) FDDEI total (add columns (d) through (f))	(h) Residual DEI (RDEI)
1	Gross receipts or sales								
2	Cost of goods sold (COGS)								
3	Gross profit								
4	Dividends and inclusions								
5	Interest								
6	Gross rents								
7	Gross royalties								
8	Capital gain net income								
9	Net gain (loss) from Form 4797								
10a	Income (loss) from partnerships								
10b	Other income								
11	**Total income.** Add lines 3 through 10b								
12	Interest expense								
13	Research or experimental expenditures								
14	Allocable deductions								
15	Other deductions								
16	Total deductions (add lines 12 through 15)								
17	**Taxable income before net operating loss and section 250 deductions**								

Part I **Determining Foreign-Derived Deduction Eligible Income (FDDEI)** (see instructions) *(continued)*

Section 2—Line 10a Detail for Income (Loss) From Partnerships

		(a) Form 1120	(b) DEI exclusions	(c) DEI	(d) FDDEI sales of general property	(e) FDDEI sales of intangible property	(f) FDDEI services	(g) FDDEI total (add columns (d) through (f))	(h) RDEI
18a	Gross receipts from partnerships with K-3								
18b	COGS from partnerships with K-3								
18c	Allocable deductions from partnerships with K-3								
18d	Interest expense from partnerships with K-3								
18e	Research or experimental expenditures from partnerships with K-3								
18f	Income from partnerships without K-3								
18g	Income (loss) from partnerships								

Part II **Determining DEI Exclusions** (see instructions)

19a	Income included under section 951(a)(1)	19a	
19b	Income included under section 951A	19b	
19bb	Section 78 gross-up related to income included under section 951A	19bb	
19c	Financial services income	19c	
19d	CFC dividends	19d	
19e	Domestic oil and gas extraction income	19e	
19f	Foreign branch income	19f	
19g	Income and gain from the sale or other disposition of intangible property under section 250(b)(3)(A)(i)(VII)(aa)	19g	
19h	Income and gain from the sale or other disposition of certain other property under section 250(b)(3)(A)(i)(VII)(bb)	19h	
19i	**Total exclusions**	19i	

Part III **Determining FDDEI and/or NCTI Deduction** (see instructions)

20	FDDEI	20	
21	NCTI (enter amount from Part II, line 19b)	21	
22	Total FDDEI and NCTI (add lines 20 and 21)	22	
23	Taxable income	23	
24	Excess FDDEI and NCTI over taxable income	24	
25	FDDEI reduction	25	
26	NCTI reduction (subtract line 25 from line 24)	26	
27	FDDEI deduction	27	
28	NCTI deduction	28	
29	**Total section 250 deduction**	29	