

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

OMB No. 1545-0123

Attachment
 Sequence No. **992**

▶ 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. Enter total from Schedule A, line 1, column (e)	1
2	Sum of Pro Rata Share of Net Tested Loss. Enter total from Schedule A, line 1, column (f)	2 ()
3	Net CFC Tested Income. Combine lines 1 and 2. If zero or negative, 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). Multiply the total from Schedule A, line 1, column (g), by 10% (0.10)	2
3a	Sum of Pro Rata Share of Tested Interest Expense. Enter total from Schedule A, line 1, column (j)	3a
b	Sum of Pro Rata Share of Tested Interest Income. Enter total from Schedule A, line 1, column (i)	3b
c	Specified Interest Expense. Subtract line 3b from line 3a. If zero or less, enter -0-	3c
4	Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0-	4
5	GILTI. Subtract line 4 from line 1	5

Schedule A Schedule A for U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)

Name of person filing this form	A Identifying number
Name of U.S. shareholder	B Identifying number

(a) Name of CFC	(b) EIN or Reference ID	Calculations for Net Tested Income (see instructions)								GILTI Allocated to Tested Income CFCs (see instructions)	
		(c) Tested Income	(d) Tested Loss	(e) Pro Rata Share of Tested Income	(f) Pro Rata Share of Tested Loss	(g) Pro Rata Share of Qualified Business Asset Investment (QBAI)	(h) Pro Rata Share of Tested Loss QBAI Amount	(i) Pro Rata Share of Tested Interest Income	(j) Pro Rata Share of Tested Interest Expense	(k) GILTI Allocation Ratio (Divide Col. (e) by Line 1 Total)	(l) GILTI Allocated to Tested Income CFCs (Multiply Form 8992, Part II, Line 5, by Col. (k))
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1. Totals (see instructions)			()		()		()				

Totals on line 1 should include the totals from any continuation sheets.

Schedule A—Continuation Sheet. Use only if you need additional space.

Name of person filing this form	A Identifying number
Name of U.S. shareholder	B Identifying number

(a) Name of CFC	(b) EIN or Reference ID	Calculations for Net Tested Income (see instructions)								GILTI Allocated to Tested Income CFCs (see instructions)	
		(c) Tested Income	(d) Tested Loss	(e) Pro Rata Share of Tested Income	(f) Pro Rata Share of Tested Loss	(g) Pro Rata Share of Qualified Business Asset Investment (QBAI)	(h) Pro Rata Share of Tested Loss QBAI Amount	(i) Pro Rata Share of Tested Interest Income	(j) Pro Rata Share of Tested Interest Expense	(k) GILTI Allocation Ratio (Divide Col. (e) by Line 1 Total)	(l) GILTI Allocated to Tested Income CFCs (Multiply Form 8992, Part II, Line 5, by Col. (k))
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1. Totals (see instructions) . . .			()		()		()				

Totals of columns (c) through (l) should be included on line 1 Totals on page 2.

Schedule A—Continuation Sheet. Use only if you need additional space.

Name of person filing this form	A Identifying number
Name of U.S. shareholder	B Identifying number

(a) Name of CFC	(b) EIN or Reference ID	Calculations for Net Tested Income (see instructions)								GILTI Allocated to Tested Income CFCs (see instructions)	
		(c) Tested Income	(d) Tested Loss	(e) Pro Rata Share of Tested Income	(f) Pro Rata Share of Tested Loss	(g) Pro Rata Share of Qualified Business Asset Investment (QBAI)	(h) Pro Rata Share of Tested Loss QBAI Amount	(i) Pro Rata Share of Tested Interest Income	(j) Pro Rata Share of Tested Interest Expense	(k) GILTI Allocation Ratio (Divide Col. (e) by Line 1 Total)	(l) GILTI Allocated to Tested Income CFCs (Multiply Form 8992, Part II, Line 5, by Col. (k))
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1. Totals (see instructions) . . .			()		()		()				

Totals of columns (c) through (l) should be included on line 1 Totals on page 2.