

# 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.

OMB No. 1545-0123

Attachment  
Sequence No. **992**

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 Form 8992, Schedule A, 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.	.....	<b>1</b>	
<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 Form 8992, Schedule A, 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.	.....	<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) If the U.S. shareholder is not a member of a U.S. consolidated group, multiply the total from Form 8992, Schedule A, 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.	.....	<b>2</b>	
<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 Form 8992, Schedule A, line 1, column (j). 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 If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Form 8992, Schedule A, line 1, column (i). 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 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.	.....	<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>	

For Paperwork Reduction Act Notice, see separate instructions.

Form **8992** (Rev. 12-2020)