

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

OMB No. 1545-0123

▶ Go to www.irs.gov/Form8992 for instructions and the latest information.

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		
1	Sum of Pro Rata Share of Net Tested Income (total from Form 8992–Schedule A, column (e), line 1) . .	1	
2	Sum of Pro Rata Share of Net Tested Loss (total from Form 8992–Schedule A, column (f), line 1) . . .	2	()
3	Net CFC Tested Income (combine line 1 and line 2) (if zero or negative, stop here)	3	
Part II	Calculation of Global Intangible Low-Taxed Income (GILTI)		
1	Net CFC Tested Income (from Part I, line 3)	1	
2a	Pro Rata Share of QBAI multiplied by 10% (total from Form 8992–Schedule A, column (g), line 1)	2a	
b	Specified Interest Expense (total from Form 8992–Schedule A, column (i), line 1)	2b	
c	Net Deemed Tangible Income Return (DTIR) (subtract line 2b from line 2a) (if zero or less, enter -0- here)	2c	
3	GILTI (subtract line 2c from line 1) (see instructions)	3	