

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

▶ 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	