

## 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.

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

<b>Part I Net Controlled Foreign Corporation (CFC) Tested Income</b>			
<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 Schedule A (Form 8992), 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 Schedule A (Form 8992), 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>
<b>Part II Calculation of Global Intangible Low-Taxed Income (GILTI)</b>			
<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 Schedule A (Form 8992), 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 Schedule A (Form 8992), 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 Schedule A (Form 8992), 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>

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