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**Section 250 Deduction for Foreign-Derived Intangible Income (FDII)  
 and Global Intangible Low-Taxed Income (GILTI)**

OMB No. 1545-0123

► Go to [www.irs.gov/Form8993](http://www.irs.gov/Form8993) for instructions and the latest information.

Attachment  
 Sequence No. **933**

Name of person filing this return

Identifying number

**Part I Determining Deduction Eligible Income (DEI)** (see instructions)

|          |  |           |          |
|----------|--|-----------|----------|
| <b>1</b> | Gross Income   |           | <b>1</b> |
| <b>2</b> | Exclusions   |           |          |
| <b>a</b> | Income included under section 951(a)(1)                              | <b>2a</b> |          |
| <b>b</b> | Income included under section 951A (from Form 8992, Part II, line 3) | <b>2b</b> |          |
| <b>c</b> | Financial Services Income  | <b>2c</b> |          |
| <b>d</b> | CFC Dividends  | <b>2d</b> |          |
| <b>e</b> | Domestic Oil and Gas Extraction Income                               | <b>2e</b> |          |
| <b>f</b> | Foreign Branch Income  | <b>2f</b> |          |
| <b>3</b> | Total Exclusions (add lines 2a through 2f)                           |           | <b>3</b> |
| <b>4</b> | Gross Income less Total Exclusions (subtract line 3 from line 1)     |           | <b>4</b> |
| <b>5</b> | Deductions properly allocable to the amount on line 4                |           | <b>5</b> |
| <b>6</b> | Deduction Eligible Income (DEI) (subtract line 5 from line 4)        |           | <b>6</b> |

**Part II Determining Deemed Intangible Income (DII)** (see instructions)

|          |  |          |
|----------|--|----------|
| <b>1</b> | DEI (from Part I, line 6, above)                             | <b>1</b> |
| <b>2</b> | Deemed Tangible Income Return (10% of QBAI)                  | <b>2</b> |
| <b>3</b> | Deemed Intangible Income (DII) (subtract line 2 from line 1) | <b>3</b> |

**Part III Determining Foreign Derived Ratio** (see instructions)

|           |  |           |          |
|-----------|--|-----------|----------|
| <b>1a</b> | DEI derived from sales, leases, exchanges, or other dispositions (but not licenses) of property to a foreign person for a foreign use (see instructions) | <b>1a</b> |          |
| <b>b</b>  | DEI derived from a license of property to a foreign person for a foreign use (see instructions)  | <b>1b</b> |          |
| <b>c</b>  | DEI derived from services provided to a person or with respect to property located outside of the United States (see instructions)                       | <b>1c</b> |          |
| <b>2</b>  | Foreign Derived Deduction Eligible Income (FDDEI) (add lines 1a through 1c)  |           | <b>2</b> |
| <b>3</b>  | Deduction Eligible Income (DEI) (from Part I, line 6, above)   |           | <b>3</b> |
| <b>4</b>  | Foreign Derived Ratio (FDDEI / DEI) (divide line 2 by line 3)  |           | <b>4</b> |

**Part IV Determining FDII and/or GILTI Deduction** (see instructions)

|           |   |           |
|-----------|---|-----------|
| <b>1</b>  | Deemed Intangible Income (DII) (from Part II, line 3)   | <b>1</b>  |
| <b>2</b>  | Foreign Derived Ratio (from Part III, line 4)   | <b>2</b>  |
| <b>3a</b> | FDII (multiply line 1 by line 2)  | <b>3a</b> |
| <b>b</b>  | Global Intangible Low-Taxed Income (GILTI) Inclusion (see instructions for line 3b)   | <b>3b</b> |
| <b>c</b>  | Total FDII and GILTI (add lines 3a and 3b)  | <b>3c</b> |
| <b>4</b>  | Taxable Income (see instructions for line 4)  | <b>4</b>  |
| <b>5</b>  | Excess FDII and GILTI over Taxable Income (subtract line 4 from line 3c). If zero or less, enter -0- here and on lines 6 and 7                | <b>5</b>  |
| <b>6</b>  | FDII Reduction (divide line 3a by line 3c; multiply by line 5)  | <b>6</b>  |
| <b>7</b>  | GILTI Reduction (subtract line 6 from line 5)   | <b>7</b>  |
| <b>8</b>  | FDII Deduction (see instructions for line 8). (Enter here and on Form 1120, Schedule C; see instructions for information on other tax forms)  | <b>8</b>  |
| <b>9</b>  | GILTI Deduction (see instructions for line 9). (Enter here and on Form 1120, Schedule C; see instructions for information on other tax forms) | <b>9</b>  |