

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 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.	}		1	
2 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.	}		2	()
3 Net CFC Tested Income. Combine lines 1 and 2. If zero or less, 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) 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.	}		2	
3a 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.	}	3a		
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.	}	3b		
c 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.	}		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. If zero or less, enter -0-			5	