

Form 8992
(Rev. December 2022)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0123

Attachment
Sequence No. **992**



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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.		
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.		
3	Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here		

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).	2
	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.	
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).	3a
	If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.	
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).	3b
	If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.	
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-.	3c
	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.	
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