

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

OMB No. 1545-0123

Attachment
 Sequence No. **993**

► Go to www.irs.gov/Form8993 for instructions and the latest information.

Name of person filing this return

Identifying number

Part I Determining Deduction Eligible Income (DEI) and Deemed Intangible Income (DII) (see instructions)

| | | | | |
|-----------|--|-----------|-----------|--|
| 1 | Gross income | | 1 | |
| 2 | Exclusions | | | |
| a | Income included under section 951(a)(1) (see instructions) | 2a | | |
| b | Income included under section 951A (see instructions) | 2b | | |
| c | Financial services income | 2c | | |
| d | CFC dividends (see instructions) | 2d | | |
| e | Domestic oil and gas extraction income | 2e | | |
| f | Foreign branch income | 2f | | |
| 3 | Total exclusions (add lines 2a through 2f) | | 3 | |
| 4 | Gross DEI (subtract line 3 from line 1) | | 4 | |
| 5 | Deductions properly allocable to the amount on line 4 | | 5 | |
| 6 | DEI (subtract line 5 from line 4) | | 6 | |
| 7a | Deemed tangible income return (DTIR) (10% of QBAI) | 7a | | |
| b | DTIR (10% of QBAI) from partnerships | 7b | | |
| c | Total DTIR (add lines 7a and 7b) | | 7c | |
| 8 | DII (subtract line 7c from line 6) | | 8 | |

Part II Determining Foreign-Derived Deduction Eligible Income (FDDEI) (see instructions)

| | (A) Foreign-derived income from all sales of general property | (B) Foreign-derived income from all sales of intangible property | (C) Foreign-derived income from all services | (D) Total (add columns (A) through (C)) |
|------------|---|--|--|--|
| 9a | Gross receipts | | | 9a |
| b | Gross receipts from partnerships | | | 9b |
| c | Total gross receipts (add lines 9a and 9b) | | | 9c |
| 10a | Cost of goods sold (COGS) (see instructions) | | | 10a |
| b | COGS from partnerships (see instructions) | | | 10b |
| c | Total COGS (add lines 10a and 10b) | | | 10c |
| 11 | Gross FDDEI (subtract line 10c from line 9c) | | | 11 |
| 12 | Allocable deductions | | | 12 |
| 13 | Allocable deductions from partnerships | | | 13 |
| 14 | Interest deductions | | | 14 |
| 15 | Research and experimental deductions | | | 15 |
| 16 | Other apportioned deductions | | | 16 |
| 17 | Other apportioned deductions from partnerships | | | 17 |
| 18 | Total deductions (add lines 12 through 17) | | | 18 |
| 19 | FDDEI (subtract line 18 from line 11) | | | 19 |

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

| | | | |
|-----------|---|-----------|--|
| 20 | Foreign-derived ratio (FDDEI/DEI) (divide line 19 by line 6) | 20 | |
| 21 | FDII (multiply line 8 by line 20) | 21 | |
| 22 | GILTI inclusion (see instructions) | 22 | |
| 23 | Total FDII and GILTI (add lines 21 and 22) | 23 | |
| 24 | Taxable income (see instructions) (If zero or less, skip lines 25 through 27 and enter -0- on lines 28 and 29.) | 24 | |
| 25 | Excess FDII and GILTI over taxable income (subtract line 24 from line 23). If zero or less, enter -0- here and on lines 26 and 27 | 25 | |
| 26 | FDII reduction (divide line 21 by line 23; multiply by line 25) | 26 | |
| 27 | GILTI reduction (subtract line 26 from line 25) | 27 | |
| 28 | FDII deduction (see instructions). Enter here and on Form 1120, Schedule C | 28 | |
| 29 | GILTI deduction (see instructions). Enter here and on Form 1120, Schedule C | 29 | |