

Form **8993**

Department of the  
Treasury

Internal Revenue  
Service (99)

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

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

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Department of the Treasury **Internal Revenue Service** [www.irs.gov](https://www.irs.gov)



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Name of person filing this return	Identifying number
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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	

<b>5</b>	Deductions properly allocable to the amount on line 4 . . . . .		<b>5</b>	
<b>6</b>	DEI (subtract line 5 from line 4) . . . . .		<b>6</b>	
<b>7a</b>	Deemed tangible income return (DTIR) (10% of QBAI) . . . . .	<b>7a</b>		
<b>b</b>	DTIR (10% of QBAI) from partnerships . . . . .	<b>7b</b>		
<b>c</b>	Total DTIR (add lines 7a and 7b) . . . . .		<b>7c</b>	
<b>8</b>	DII (subtract line 7c from line 6) . . . . .		<b>8</b>	

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 through (C))
<b>9a</b>	Gross receipts . . . . .			<b>9a</b>	
<b>b</b>	Gross receipts from partnerships . . . . .			<b>9b</b>	
<b>c</b>	Total gross receipts (add lines 9a and 9b) . . . . .			<b>9c</b>	
<b>10a</b>	Cost of goods sold (COGS) (see instructions) . . . . .			<b>10a</b>	

<b>b</b>	COGS from partnerships (see instructions) . . .				<b>10b</b>	
<b>c</b>	Total COGS (add lines 10a and 10b) . . . . .				<b>10c</b>	
<b>11</b>	Gross FDDEI (subtract line 10c from line 9c) . .				<b>11</b>	
<b>12</b>	Allocable deductions . . . . .				<b>12</b>	
<b>13</b>	Allocable deductions from partnerships . . . . .				<b>13</b>	
<b>14</b>	Interest deductions . . . . .				<b>14</b>	
<b>15</b>	Research and experimental deductions . . . . .				<b>15</b>	
<b>16</b>	Other apportioned deductions . . . . .				<b>16</b>	
<b>17</b>	Other apportioned deductions from partnerships . . . . .				<b>17</b>	
<b>18</b>	Total deductions (add lines 12 through 17) . . . . .				<b>18</b>	
<b>19</b>	FDDEI (subtract line 18 from line 11) . . . . .				<b>19</b>	

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

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