SCHEDULE B (Form 8992)
(December 2020)
Department of the Treasury
Internal Revenue Service

Calculation of Global Intangible Low - Taxed Income (GILTI) for Members of a U.S. Consolidated Group Who Are U.S. Shareholders of a CFC

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

OMB No. 1545-0123

Important: See instructions before completing this Schedule B.

Name of U.S. parent corporation	**Employer identification number**

Part I CFC - Level Reporting of Amounts From Schedule I - 1 (Form 5471) and U.S. Shareholder-Level Reporting of CFC Items

(a) Name of CFC	(b) EIN or Reference ID	(c) Name of U.S. Shareholder	(d) EIN	(e) Tested Income	(f) Tested Loss	(g) Pro Rata Share of Tested Income	(h) Pro Rata Share of Tested Loss
					( )		( )
					( )		( )
					( )		( )
					( )		( )
					( )		( )
					( )		( )
					( )		( )
					( )		( )
					( )		( )
					( )		( )
					( )		( )
					( )		( )
					( )		( )
					( )		( )
					( )		( )
1. Totals (see instructions)					( )		( )

Important: See ***Computer - Generated Schedule B*** in the Instructions for Form 8992.

Part I **CFC - Level Reporting of Amounts From Schedule I - 1 (Form 5471) and U.S. Shareholder-Level Reporting of CFC Items** *(continued)*

	(i) Pro Rata Share of QBAI	(j) Pro Rata Share of Tested Loss QBAI Amount	(k) Tested Interest Expense	(l) Pro Rata Share of Tested Interest Expense	(m) Tested Interest Income	(n) Pro Rata Share of Tested Interest Income	GILTI Allocated to Tested Income CFCs (see instructions)	
							(o) GILTI Allocation Ratio (see instructions)	(p) GILTI Allocated to Tested Income CFCs (see instructions)
		( )						
		( )						
		( )						
		( )						
		( )						
		( )						
		( )						
		( )						
		( )						
		( )						
		( )						
		( )						
		( )						
		( )						
		( )						
1. Totals (see instructions) . . .		( )						

Part II U.S. Shareholder - Level Calculations

(a) Name of U.S. Shareholder	(b) EIN	(c) Aggregate Tested Income	(d) GILTI Allocation Ratio	(e) Aggregate Tested Loss	(f) Allocable Share of Consolidated Tested Loss
				( )	( )
				( )	( )
				( )	( )
				( )	( )
				( )	( )
				( )	( )
				( )	( )
				( )	( )
				( )	( )
				( )	( )
				( )	( )
				( )	( )
				( )	( )
				( )	( )
				( )	( )
				( )	( )
				( )	( )
2. Totals (see instructions)				( )	( )

Part II **U.S. Shareholder - Level Calculations** *(continued)*

	(g) Consolidated QBAI	(h) Allocable Share of Consolidated QBAI	(i) Deemed Tangible Income Return (DTIR)	(j) Consolidated Tested Interest Expense	(k) Consolidated Tested Interest Income	(l) Consolidated Specified Interest Expense	(m) Allocable Share of Consolidated Specified Interest Expense
2. Totals (see instructions) . . .							