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

OMB No. 1545-0123

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

Attachment
 Sequence No. **933**

Name of person filing this return

Identifying number

Part I Determining Deduction Eligible Income (DEI) (see instructions)

1	Gross Income		1
2	Exclusions		
a	Income included under section 951(a)(1)	2a	
b	Income included under section 951A (from Form 8992, Part II, line 3)	2b	
c	Financial Services Income	2c	
d	CFC Dividends	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 Income less Total Exclusions (subtract line 3 from line 1)		4
5	Deductions properly allocable to the amount on line 4		5
6	Deduction Eligible Income (DEI) (subtract line 5 from line 4)		6

Part II Determining Deemed Intangible Income (DII) (see instructions)

1	DEI (from Part I, line 6, above)	1
2	Deemed Tangible Income Return (10% of QBAI)	2
3	Deemed Intangible Income (DII) (subtract line 2 from line 1)	3

Part III Determining Foreign Derived Ratio (see instructions)

1a	DEI derived from sales, leases, exchanges, or other dispositions (but not licenses) of property to a foreign person for a foreign use (see instructions)	1a	
b	DEI derived from a license of property to a foreign person for a foreign use (see instructions)	1b	
c	DEI derived from services provided to a person or with respect to property located outside of the United States (see instructions)	1c	
2	Foreign Derived Deduction Eligible Income (FDDEI) (add lines 1a through 1c)		2
3	Deduction Eligible Income (DEI) (from Part I, line 6, above)		3
4	Foreign Derived Ratio (FDDEI / DEI) (divide line 2 by line 3)		4

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

1	Deemed Intangible Income (DII) (from Part II, line 3)	1
2	Foreign Derived Ratio (from Part III, line 4)	2
3a	FDII (multiply line 1 by line 2)	3a
b	Global Intangible Low-Taxed Income (GILTI) Inclusion (see instructions for line 3b)	3b
c	Total FDII and GILTI (add lines 3a and 3b)	3c
4	Taxable Income (see instructions for line 4)	4
5	Excess FDII and GILTI over Taxable Income (subtract line 4 from line 3c). If zero or less, enter -0- here and on lines 6 and 7	5
6	FDII Reduction (divide line 3a by line 3c; multiply by line 5)	6
7	GILTI Reduction (subtract line 6 from line 5)	7
8	FDII Deduction (see instructions for line 8). (Enter here and on Form 1120, Schedule C; see instructions for information on other tax forms)	8
9	GILTI Deduction (see instructions for line 9). (Enter here and on Form 1120, Schedule C; see instructions for information on other tax forms)	9