

### Example of Revenue Calculation

<b>Federal <i>Gross</i> GILTI Amount (IRC 951A)</b>	<b>\$2,200</b>
<b>Federal GILTI Deduction (IRC 250)</b>	<b>-\$1,100</b>
<b>Federal <i>Net</i> GILTI Amount</b>	<b>\$1,100</b>
<b>State GILTI Amount Included in FTI</b>	<b>\$1,100</b>
<b>Addback of federal deduction</b>	<b>+\$1,100</b>
<b>Taxable GILTI after 80% DRD</b>	<b>=\$220</b>