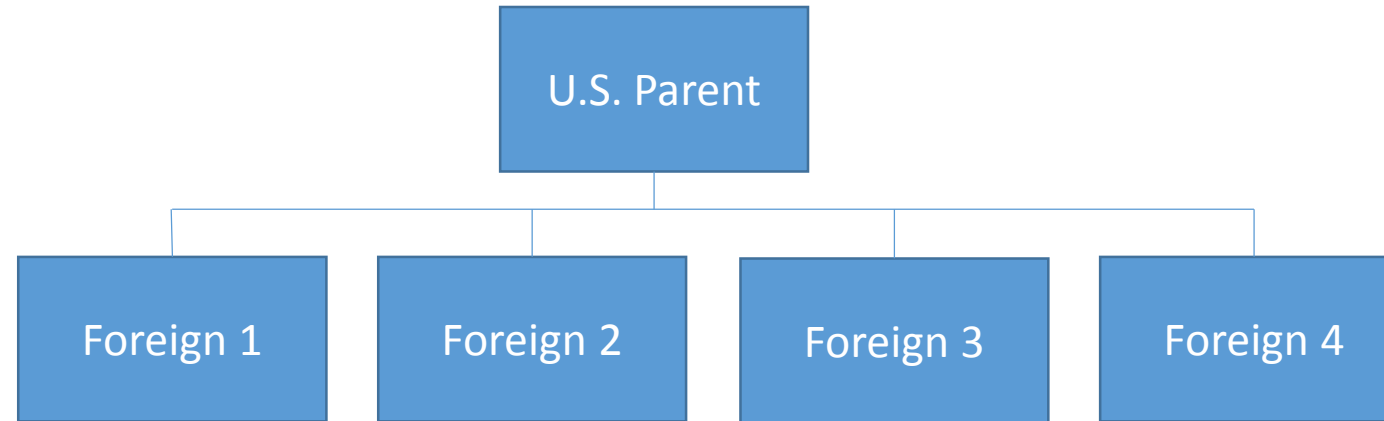


Example: GILTI & QBAI Aggregation



	Foreign 1	Foreign 2	Foreign 3	Foreign 4	Aggregate
Tested income (loss)	100	450	(100)	450	900
Qualified business assets investment (QBAI)	-	3,500	6,000	100	9,600
Net deemed tangible rate	10%	10%	10%	10%	10%
Net deemed tangible income return		350	600	10	960
Global low tax intangible income	100	100	-	440	-

